



Stacey Bales
Treasurer
c/o McInerney & Dillon
1999 Harrison Street, Suite 1700
Oakland, CA 94612

July 29, 2014

To the Members and the Board of Directors
East Bay Chapter
Association of Legal Administrators

We (Marsha Van Broek and Tamera Bland) have reviewed the accompanying statement of revenues, expenses and net assets-cash basis and the check register of The East Bay Chapter of the Association of Legal Administrators for the twelve-month period April 1, 2013 through March 31, 2014. All information included in this financial statement for the period ending March 31, 2014, is the representation of the management of The East Bay Chapter of the Association of Legal Administrators.

This review consists of the following:

1. Bank Statements;
2. Backup documentation of disbursements;
3. Random check of transactions, particularly large transactions;
4. Random, check of disbursements to board members; and
5. Review of deposits

Based on our review we are not aware of any material modifications that should be made to the accompanying financial statement in order for it to be in conformity.

By Marsha Van Broek
Marsha Van Broek
East Bay Chapter
Association of Legal Administrator

By Tamera Bland
Tamera Bland
East Bay Chapter
Association of Legal Administrators

ALA FINANCIAL AUDIT CHECKLIST

Chapter:	East Bay Chapter		
Fiscal Year being Audited:	4/1/13 to 3/31/14		
Tax Year, if Different	same		
Board Member Auditor(s) or outside entity – If board members, two preferred (should not include the person who was treasurer for the time period being audited, and ideally at least one should not have been a signer on the account for audited time period)	Marsha van Broek Tamera L. Bland		
Date of Audit:	7/29/14		
Who was the treasurer during the fiscal year being audited, and how can you reach him/her?	Alice Wiley		
Software program being used, if any:	Quicken		
CHECKING ACCOUNT No. <u>450149330</u> WITH <u>City National Bank</u>			
Item Checked	Notes, if any		
* Are all bank statements available and reconciled? - Is there a reconciliation report (showing uncleared checks, etc.) attached to the bank statement? - Are they reconciled by someone OTHER than a signer on the account?	Month 1 <u>Apr</u> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler? <input checked="" type="checkbox"/> Month 2 <u>May</u> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler? <input checked="" type="checkbox"/> Month 3 <u>June</u> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler? <input checked="" type="checkbox"/> Month 4 <u>July</u> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler? <input checked="" type="checkbox"/> Month 5 <u>Aug</u> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler? <input checked="" type="checkbox"/> Month 6 <u>Sept.</u> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler? <input checked="" type="checkbox"/> Month 7 <u>Oct.</u> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler? <input checked="" type="checkbox"/> Month 8 <u>Nov.</u> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler? <input checked="" type="checkbox"/> Month 9 <u>Dec.</u> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler? <input checked="" type="checkbox"/> Month 10 <u>Jan</u> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler? <input checked="" type="checkbox"/> Month 11 <u>Febr.</u> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler? <input checked="" type="checkbox"/> Month 12 <u>March</u> Statement? <input checked="" type="checkbox"/> Rec. report? <input checked="" type="checkbox"/> Non-Signer Reconciler? <input checked="" type="checkbox"/>	Notes:	
Is there backup documentation available for each disbursement?	The following randomly-selected disbursements were verified and DID or DID NOT have backup documentation: # <u>2323</u> dtd <u>3/20/13</u> to <u>WebVoice</u> for \$ <u>500.00</u> <input checked="" type="checkbox"/> DID or <input type="checkbox"/> did NOT		

Randomly check some transactions, check some particularly large disbursements, and review disbursements to board members or other individuals.

2361 dtd 1/28/14 to Studio Blue for
 \$ 117.59 X DID or did NOT

2360 dtd 1/27/14 to Nash Consulting, Inc. for
 \$ 2,314.00 X DID or did NOT

2354 dtd 10/23/14 to Jodi Stoltenberg for
 \$ 149.97 X DID or did NOT

The following particularly large disbursements were verified and DID or DID NOT have backup documentation:

2357 dtd 12/10/13 to Brenda Barry for
 \$ 1,339.46 X DID or did NOT

2342 dtd 8/13/13 to Maze & Associates for
 \$ 685.00 X DID or did NOT

2334 dtd 6/14/12 to Sierra for
 \$ 420.12 X DID or did NOT

2336 dtd 7/18/13 to Webvoice for
 \$ 500.00 X DID or did NOT

The following checks to board members or other individuals were verified and DID or DID NOT have backup documentation:

2328 dtd 4/25/13 to Linda Brady for
 \$ 1,513.77 X DID or did NOT

2327 dtd 4/10/13 to Hunsucker Goodstein for
 \$ 1,000.00 X DID or did NOT

2340 dtd 8/7/13 to Linda Brady for
 \$ 699.00 X DID or did NOT

2330 dtd 6/5/13 to Karin Wiborn for
 \$ 500.00 X DID or did NOT

2326 dtd 4/1/13 to Elizabeth Kohlman for
 \$ 1,116.41 X DID or did NOT

2325 dtd 4/1/13 to Brenda Berry for
 \$ 1,262.40 X DID or did NOT

_____ dtd _____ to _____ for
 \$ _____ DID or _____ did NOT

_____ dtd _____ to _____ for
 \$ _____ DID or _____ did NOT

* Are copies of **deposits** available (including copies of each check and bank-stamped receipt with correct total)? (random check)

Randomly selected the following deposits from the physical check register, and then looked at deposit copies to verify:

Deposit dtd 4/1/13 for \$ 1,440.00
 Copies of ALL checks? X YES NO
 Bank-stamped receipt with correct total? X YES NO

Deposit dtd 5/7/13 for \$ 310.00
 Copies of ALL checks? X YES NO
 Bank-stamped receipt with correct total? X YES NO

Deposit dtd 8/4/13 for \$ 600.00
 Copies of ALL checks? X YES NO
 Bank-stamped receipt with correct total? X YES NO

Notes:

* Physical check register appears to contain all check stubs?	<input type="checkbox"/> YES <input type="checkbox"/> NO; missing numbers: _____ <i>No physical check register</i>
* Electronic check register balance matches physical check register?	<input type="checkbox"/> YES <input type="checkbox"/> NO <i>N/A</i> Beginning register balance per software program: \$ _____ Beginning register balance per physical register: \$ _____ Ending register balance per software program: \$ _____ Ending register balance per physical register: \$ _____

CHECKING ACCOUNT NO. _____ WITH _____

* Are all bank statements available and reconciled? - Is there a reconciliation report (showing uncleared checks, etc.) attached to the bank statement? - Are they reconciled by someone OTHER than a signer on the account?	<table border="0"> <tr> <td>Month 1</td> <td>Statement?</td> <td>Rec. report?</td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 2</td> <td>Statement?</td> <td>Rec. report?</td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 3</td> <td>Statement?</td> <td>Rec. report?</td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 4</td> <td>Statement?</td> <td>Rec. report?</td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 5</td> <td>Statement?</td> <td>Rec. report?</td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 6</td> <td>Statement?</td> <td>Rec. report?</td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 7</td> <td>Statement?</td> <td>Rec. report?</td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 8</td> <td>Statement?</td> <td>Rec. report?</td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 9</td> <td>Statement?</td> <td>Rec. report?</td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 10</td> <td>Statement?</td> <td>Rec. report?</td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 11</td> <td>Statement?</td> <td>Rec. report?</td> <td>Non-Signer Reconciler?</td> </tr> <tr> <td>Month 12</td> <td>Statement?</td> <td>Rec. report?</td> <td>Non-Signer Reconciler?</td> </tr> </table> <p>Notes:</p>	Month 1	Statement?	Rec. report?	Non-Signer Reconciler?	Month 2	Statement?	Rec. report?	Non-Signer Reconciler?	Month 3	Statement?	Rec. report?	Non-Signer Reconciler?	Month 4	Statement?	Rec. report?	Non-Signer Reconciler?	Month 5	Statement?	Rec. report?	Non-Signer Reconciler?	Month 6	Statement?	Rec. report?	Non-Signer Reconciler?	Month 7	Statement?	Rec. report?	Non-Signer Reconciler?	Month 8	Statement?	Rec. report?	Non-Signer Reconciler?	Month 9	Statement?	Rec. report?	Non-Signer Reconciler?	Month 10	Statement?	Rec. report?	Non-Signer Reconciler?	Month 11	Statement?	Rec. report?	Non-Signer Reconciler?	Month 12	Statement?	Rec. report?	Non-Signer Reconciler?
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* Physical check register appears to contain all check stubs?	___ YES ___ NO; missing numbers: _____
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GENERAL ITEMS

Treasurer's reports - copy of each month's report available? What reports constitute a full report (e.g. monthly cash flow? YTD cash flow? balance sheet? budget report? others?)	Reports should consist of the following: 1. <i>Balance Sheet</i> 2. <i>Monthly Check Register</i> 3. <i>Monthly Transaction Report</i> 4. 5. Month 1 <i>April</i> Complete <input checked="" type="checkbox"/> Missing
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	Month 2 <u>May</u> Complete <input checked="" type="checkbox"/> Missing _____ Month 3 <u>June</u> Complete <input checked="" type="checkbox"/> Missing _____ Month 4 <u>July</u> Complete <input checked="" type="checkbox"/> Missing _____ Month 5 <u>Aug.</u> Complete <input checked="" type="checkbox"/> Missing _____ Month 6 <u>Sept.</u> Complete <input checked="" type="checkbox"/> Missing _____ Month 7 <u>Oct.</u> Complete <input checked="" type="checkbox"/> Missing _____ Month 8 <u>Nov.</u> Complete <input checked="" type="checkbox"/> Missing _____ Month 9 <u>Dec.</u> Complete <input checked="" type="checkbox"/> Missing _____ Month 10 <u>Jan.</u> Complete <input checked="" type="checkbox"/> Missing _____ Month 11 <u>Feb.</u> Complete <input checked="" type="checkbox"/> Missing _____ Month 12 <u>March</u> Complete <input checked="" type="checkbox"/> Missing _____ <u>Plus Annual Report - Complete</u>
Form W-9s	Does the treasurer have on file current Form W-9s for vendors which are not incorporated? (This form verifies the legal nature of the entity, such as sole proprietorship, incorporated entity, etc., requires their tax ID # for tax reporting purposes, AND attests to whether they are subject to backup withholding). <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Form 1099s	Were 1099s issued to any unincorporated entities which were paid more than the limit established by the IRS as triggering a Form 1099, currently \$ <u>600.00</u> ? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Tax Return - Applicable tax return(s) filed for most recent tax period? (Form 990? sales tax form? other?)	Form _____ for tax period beginning <u>4/1/13</u> and ending <u>3/31/14</u> was filed on <u>ready to be filed 7/29/14</u> Form _____ for tax period beginning _____ and ending _____ was filed on _____. Form _____ for tax period beginning _____ and ending _____ was/is due to be filed by _____ but has not yet been filed.
Budget - was one done, and regular reports given?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

Auditor(s) Signatures:

Tamera Bland
Signature Tamera L. Bland

Marsha van Broek
Signature Marsha van Broek