

MLUA Audit – Year ending June 30, 2016

INTRODUCTION

The bylaws for the Minnesota Lacrosse Umpire Association (MLUA) require an annual audit of the financial records.

Section 5.6 of the bylaws states the following:

“The Board will annually direct the auditing of and payment for such auditing of the financial books of the MLUA to ensure proper accounting for the funds of the MLUA. The Board will report the findings to the membership within 30 days after each annual audit.

The audit was conducted by John Nicholson and Craig Stockel, MLUA members who were appointed to the audit committee.

After reviewing the financial records of the Treasurer, the results are as follows:

1. Prior Year Recommendations

- *There continues to be a problem with collecting dues relating to youth officials. Game assignments were given to youth officials who had not paid their dues. This has been a continuous problem, and should be addressed.* It is noted by the audit committee that this issue has been addressed (see next section).

2. Receipts/Income – The Treasurer properly deposited all dues and other sources of income he received. Total receipts deposited for the period were \$18,123.10.

A sample of 11 officials was randomly pulled from Arbiter, to determine if the officials paid their dues and any other required fees.

The sample included 5 adult officials, and 6 youth officials.

The adult officials all paid the required MLUA dues. One official was late with his dues, and paid the proper late fee. One official paid a reduced fee (Duluth official) which was approved by the board.

All of the youth officials in the sample paid either the \$50 fee, or the \$30 fee if they did not need a uniform or supplies. This was a marked improvement from prior years, and indicates that youth fees are now properly collected.

3. Expenditures – Expenditures for 2016 totaled \$19,577.15. The audit included a review of FY 2016 expenditures totaling \$6,630.28 (34% of total expenditures). All expenditures were properly recorded and supported by documentation. The Treasurer obtained approval for expenditures from the board before making payments.

4. Ending Balances – The ending balances in the bank accounts of the MLUA were as follows:

Checking Account: \$3,305.30

Savings Account: \$6,212.18

The total amount of available funds for the year ended 6/30/16 was \$9,517.48. This amount agreed with the records of income and expenditures that were maintained by the Treasurer.

RECOMMENDATIONS

The following item is recommended to the Board, based on the outcome of the audit:

- Youth official dues should continue to be properly tracked and collected. Youth officials should not be assigned games if they have not paid their dues, unless the dues have been reduced or waived by the board.

Actions Taken

The Board met on January 21, 2017, and agreed with the conclusions and recommendations of this report. Recommendations have been implemented or are in the process of being implemented as of the date of this report.

(SIGNED) January 21, 2017

John P. Nicholson, MLUA Audit Committee

(DATE)

Craig Stockel, MLUA Audit Committee