

District 19E Policy Manual

Chapter 7

Rules of Audit

The rules of audit are to serve as guidelines for the budgeting and reimbursement for the following:

1. Preparation for and conduct of the 19E Annual Spring Conference.
 2. Preparation, publication and mailing of the monthly District newsletter.
 3. Special expenses incurred and approved by the seated District Cabinet that would not ordinarily be covered by the District (Operations & Escrow) accounts held by the Multiple District.
- A. Spring Conference:
1. Annually, the Spring Conference Chairperson shall prepare and submit a conference budget covering those items which are necessary for the conduct of the conference.
 2. The budget shall include all projected expenses, including those required by the Multiple District.
 3. Pre-conference funds raised to support the conference shall be deposited in a District Conference account.
 4. All conference expenses, except those specifically identified by the District Cabinet and the District Governor, shall be approved for payment by the Conference Chairperson.
 5. The Conference Chairperson shall prepare and present a financial review of the conference to the District Cabinet within ten days of the close of the conference. This review shall be forwarded to the Multiple District office as required by the MD Policy Manual.
 6. Annually, at the completion of the Spring Conference, the Conference Chairperson shall prepare budget recommendations for use by the upcoming conference chairperson in his/her budget preparations.
- B. District Newsletter
1. The District newsletter editor shall annually prepare an operating budget for the preparation, publication and mailing of the District newsletter.
 2. The budget shall include projected income, if any, from advertising and fund raisers. The budget shall show a cumulative balanced position.
 3. While all budgeting shall be on an annual basis, extraordinary expenses that cause a current budget deficit shall be allowed if

unexpended funds raised for previous budget years are sufficient.

4. The District newsletter editor, after receiving budget approval by the District Cabinet, shall be responsible for approval of all expenses.

C. Special Expenses:

1. The Multiple District Rules of Audit specify those items that will be paid by District accounts when incurred by various District Officers (District Governor, Vice District Governors, Zone Chairpersons, and GMT and GLT members). Use of proper MD19 Expense forms is required.
2. Expenses necessary for the operation of the District, not covered by the Multiple District accounts, and approved by the District Cabinet shall be reimbursed by the District. Use of Proper District 19E Expense forms is required. Generally these expenses will include:
 - a. Reimbursement for material copying costs, postage for Cabinet Secretary, Cabinet Treasurer or Cabinet Secretary/Treasurer.
 - b. Reimbursement for GMT and GLT members attending authorized meetings where reimbursement not covered by MD19 accounts.
 - c. Reimbursement for Training Officer Team members.
 - d. Reimbursements that may be approved by the District Cabinet.
3. The District Governor, in conjunction with the 19E Budget & Finance Committee, and with recommendations by the Immediate Past District Treasurer or District Secretary/Treasurer, shall annually prepare a budget plan of proposed expenditures not covered by Multiple District Accounts. This plan shall show that it does not exceed monies available from previous years, or projected income from all sources.
4. Items not covered by the budget plan shall be recommended for reimbursement by the District Governor and approved by the District Cabinet.

D. Special Project Grants:

1. All grant applications for LCI or LCIF grants must be presented to, and approved by, the District Cabinet.
2. All grant funding received will be processed by the Grant Administrator.