

Hello Committee Members

You may or may not know that each year Permaculture Noosa's (PCN) Financials are audited. At the AGM in October 2015 members were asked to vote on whether or not we were in favour of continuing with an audit each year, or against. The vote was in favour of continuing with an annual audit.

The auditor, at financial year-end 2016, after completing the audit, resigned from continuing to undertake the audit for PCN. The cost of audit up until that time was \$600.

Understandably, the majority of members voted in favour of continuing with audits, one, possibly, not enough information was presented on the matter, so a lack of understanding either way, and 2, perhaps because of the concern for possible theft when not having a third party visual on transactions.

Since we don't have an auditor in place, I believe it is time for us to come to a decision to ask the members to vote once again, this time with all the information they need to make an educated decision on the vote. I voted to continue with an audit, due to not knowing enough about the subject to make such a drastic decision to vote against the audit.

I make it clear that these are my considerations only, as I have not at this stage asked the committee to join me in this notice. I did, however, broach the subject at our last committee meeting and have been charged with the errand of finding out whether or not we can bring this to vote again.

The committee has made some very welcome changes in regard to the workload of committee members over the past few months, and we have made it our priority to bring a

buddy system into the roles of President, Publicity Officer, Secretary, and Treasurer.

As treasurer, I have a buddy, Cheryl. Cheryl takes on the roles of attending club and committee meetings. She takes care of the floats and hands them to the Raffle, Supper etc coordinators, and receipts their takings at the end of each meeting. The coordinators check the cash counting and receive a copy of their receipt after they have countersigned it. Cheryl then completes the Meeting Income & Expenses sheet, which shows all of the takings from the club night. Cheryl emails this to me to check, and once I can see that everything tally's, I email it to the full committee for their perusal. Cheryl then banks that amount, within a day or so after the club meeting, or when time permits with her busy schedule.

Should there be an Open Garden in the interim, I then bank the money coming from that occasion. The only checks we have as far as Open Garden money is concerned, is that all attendees are required to sign in for insurance reasons, and each pays a \$2 entry fee. The number of signatures is counted and should equate to twice that in dollars. There are times when some visitors sign but forget to pay. For example, at our last open garden we had 82 signatures and the entry money amounted to \$159.25, which means that we were down \$6.75. There are other times where there is more money, because of the generosity of some attendees. It not easy to welcome visitors and direct them to where they need to go, as well as ensure everyone signs in and pays. As an aside, I am making it a point to only provide fresh food for morning or afternoon teas at our Open Garden rather than processed, mass-produced food. What really impressed me at the last Open Garden, were the offerings, other members brought along to share for morning tea, all home made or home grown and all donated. The food I provide is

my donation to the club. I do not require a refund on my costs.

My case for a vote against an audit in dot point below, will stand whilst the PCN Committee follow the buddy system procedure, so that there are at least 4 sets of eye on the income, receipting and counting on club meeting night. Club meeting nights are where 90% of the income is handled. The other important check on income activity is to publicise the Meeting Income & Expenses sheet for each month on the website, so that it can be perused by all members and friends. Eg. The raffle, supper, and seed saving coordinators are able to see that the amount they were receipted is the amount that is showing on the monthly sheet.

It is worth knowing, that in the preceding years, including last Audit 2016, the auditor admonished PCN in not providing checks and balances by way of individual receipts for each raffle ticket sold, each supper donation and each seed packet sale. Meaning that we must receipt each single sale of the items, in order to be compliant with the audit. The frustration of the auditor, over our non-compliance in this area, over the preceding years, I believe, was the catalyst for their having resigned from auditing our books. We currently do not have an auditor in place.

See sheet below for dot points.

- ❖ All transactions are overseen by at least 2 other people

- ❖ Those handing over cash are receipted, and have checked the accuracy of the count. Eg. Total supper takings receipted to the supper coordinator.
- ❖ All members have visibility of the Monthly Income & Expenses sheet. (As well as the Treasurer's Report).
- ❖ Receipt books and paper trails are available on request.
- ❖ All procedures currently in place must be adhered to. Eg second signatories, well kept records.