



Salt Chuck Hunting Retriever Club

POLICIES AND PROCEDURES

- POLICIES AND PROCEDURES2
- 1. OVERVIEW.....2
- 2. OBJECTIVE2
- 3. BOARD FUNCTION.....2
 - 3.1. The Board’s function.....2
 - 3.2. The Board of Directors.....2
 - 3.2.1. The President’s representation.2
 - 3.3. Policy and Procedure Formulation & Removal.....2
 - 3.4 Risk Management:2
 - 3.4.1 Liability and asset insurance2
 - 3.4.2 Internal controls.....2
 - 3.4.3 Exposure to liability.2
 - 3.5 Financial Accountability.2
 - 3.5.1 Annual financial statements and Audit Review Committee.2
 - 3.5.2 Board reviews2
 - 3.6 Active / Involved Board of Directors: :2
 - 3.6.1 The President.....2
 - 3.6.2 The Vice-President.....3
 - 3.6.3. The Secretary :.....3
 - 3.6.4. The Treasurer.3
 - 3.6.5. Committees.....3
 - 3.6.6. Volunteers3
 - 3.7 Membership:3
 - 3.7.1 Accessibility.....3
 - 3.8 Meetings:3
 - 3.8.1 Board Meeting Timelines:4
- 4. COMPLAINT PROCESS:.....4
- 5. PRIVACY.....4
- 6 APPOINTED POSITION.....4
 - 6.1 Hunt Test Committee:.....4
 - 6.1.1 Hunt Test Secretary:4
 - 6.1.2 Hunt Marshal.....4
 - 6.1.3 Gun Captain.5
 - 6.2 Gun Steward:.....5
 - 6.3 Grounds Keeper5
 - 6.4 Equipment Manager5
 - 6.5 Training Coordinator6
 - 6.6 Audit Review Committee6
 - 6.6.1 The Audit Review tasks6
- 7. FINANCIAL CONTROLS:6
 - 7.1. *Personal Use of Club Discounts*6
 - 7.2. *Expense Requests* –.....6
 - 7.2.1 *Judges Reimbursement:*6
 - 7.2.2 Judges Gifts: gifts will be awarded based on:7
 - 7.2.3 Hunt Test Day Reimbursements: :7
 - 7.2.3.1 *Bird Boy expenses:*7
 - 7.3 Monies Received:7
 - 7.3.1 Membership dues7
 - 7.3.2 Fundraising monies7
 - 7.3.3 Hunt Test fees7
- 8. INSURANCE OVERVIEW:7
- 9. FIREARM SAFETY:.....8
- SUPPLEMENT: AUDIT COMMITTEE WORKSHEETS.....9



Salt Chuck Hunting Retriever Club

1. OVERVIEW

The Breeders and Fanciers of Hunting Retrievers organized themselves in 2000 as the Salt Chuck Hunting Retriever Club. We are affiliated with the United Kennel Club, Inc. and the Hunting Retriever Club, Inc. for the express purpose of working collectively toward the betterment of Hunting Retrievers as a whole and influencing the breeding and training of better Hunting Retrievers. Further, it is the purpose of this Club to promote complimentary conservation and management of game birds and wildlife species commonly pursued by the members. The Club is run solely by volunteers and operates on a not-for-profit basis.

2. OBJECTIVE

To create a closer relationship and encourage cooperation between breeders, owners, and fanciers of the Hunting Retriever by improving the breed beneficial to all concerned, in accordance with the Hunting Tests set forth by the Hunting Retriever Club, Inc. and the United Kennel Club, Inc.

3. BOARD FUNCTION

3.1. The Board's function is to provide leadership and direction to the Club. This includes a focus on vision, values, outcomes and planning of events and for the future.

3.2. The elected officers shall be comprised of the President, Vice-President, Secretary and Treasurer, all who shall be voting members. They must be members in good standing with HRC and UKC and shall be elected for a two-year term at the Club's annual general meeting.

3.2.1. The President of the Club will automatically become a voting member of the HRC Inc. Board of Directors, which meets the 2nd weekend in June for the Board of Directors annual general meeting.

3.3. Policy and Procedure Formulation & Removal- Any member may submit a new or changed policy to the Executive Committee. Policies will then be evaluated, edited and approved by the Executive Committee. The same process applies for removing policies.

3.3.1. Policies are intended to provide clear and comprehensive parameters so that members can make appropriate and professional choices consistent with the philosophy, goals and objectives of the Club. When policies no longer meet these criteria, they should be changed or removed.

3.4 Risk Management: The Board of Directors may not engage in practices that cause assets or members to be unprotected, inadequately maintained or put unnecessarily at risk.

3.4.1 Liability and asset insurance to be reviewed annually to ensure sufficient coverage.

3.4.2 Internal controls for receipting, recording, and disbursing funds shall be sufficient to meet current best accounting practices.

3.4.3 The Board of Directors or members will not unreasonably expose the Club, its Board or members to claims or potential claims of material liability.

3.5 Financial Accountability: The Board of Directors is responsible for ensuring the Club is financially accountable. The Board approves the annual and event budgets and subsequent revisions, and confirms that it does not vary essentially from the Club's mission statement or objectives or put the Club at material financial risk.

3.5.1 The Board approves the annual financial statements and appoints the Audit Review Committee.

3.5.2 The Board reviews the financial outcomes and compares them with established targets, inquiring as to any material differences from the approved budget.

3.6 Active / Involved Board of Directors: The Board encourages Board members to contribute actively and appropriately according to the Board's designated authority:

3.6.1 The President serves as the presiding officer and spokesman of the Club. He/she shall preside over all meetings of the membership and the Board of Directors. As executive and



Salt Chuck Hunting Retriever Club

managerial head of the Club, he/she shall be responsible for the preservation and maintenance of the highest principles of the Club. He/she shall have authority to appoint any and all committees, as he/she may deem necessary to carry out the business and interests of the Club. He/she shall serve as an ex-officio member of all committees except the Nominating Committee. As an ex-officio member of committees, the President has the same rights as the other committee members, but is not obligated to attend meetings of the committees.

3.6.2 The Vice-President assists the President in directing, Cooperation-coordinating and controlling activities of the Club. The President and Vice-President shall work closely together endeavouring to keep the lines of communication open to insure the Vice-President is kept well informed. The Vice-President shall serve in an advisory capacity to the President on issues needing consultation. The Vice-President succeeds to the presidential office on the absence, resignation, removal, death or disability of the President. The Vice-President is charged with the following responsibilities:

- (a) Coordinate all benefit and other special events sponsored by the Club.
- (b) Chair the Annual Meeting Location Committee.
- (c) Assist in other responsibilities as requested by the President.

3.6.3. The Secretary duties are:

- (a) To keep a record of all the proceedings of the organization, usually called the minutes,
- (b) To keep the Clubs official membership roll including complete name, address, and phone number,
- (c) To make minutes and records available to members upon request.
- (d) To be the receiver and distributor of all Club mailings and to notify members of meetings.
- (e) To maintain an adequate supply of forms and notices, all of which shall be furnished by the Club.
- (f) To maintain record book(s) in which minutes are recorded with any amendments to these documents properly recorded, and to have the current record books on hand at every meeting.
- (g) To preside in the absence of the President and Vice-President at all meetings of the Club with the same power vested in the President.

3.6.4. The Treasurer shall collect and hold all funds belonging to the Club. He/she shall deposit it in a bank approved by the Board of Directors and disburse them as bills are approved for payment. All drafts on Club funds, exceeding one hundred dollars, will be countersigned by the President and approved by the Board of Directors. The Treasurer is required to keep current, as nearly as possible, a balance of Club funds at all times. These records will be reviewed prior to the Annual General meeting by an appointed Audit Review Committee. Additional interim reports will be made as needed.

3.6.5. Committees: The Board shall appoint committees comprised of members to deal with special interests or on-going operational functions as it sees fit.

3.6.6. Volunteers: A volunteer comprises anyone willingly undertaking unpaid labour (although volunteers may be reimbursed for costs incurred) for the Club.

3.7 Membership: Any breeder, owner and/or fancier of Hunting Retrievers regardless of sex, race, creed or color shall be eligible for membership in the organization. The annual membership fee shall be set by the officers of the Club and are due and payable January first of each year.

3.7.1 Accessibility: The Club welcomes and encourages the involvement of people with disabilities. When assessing prospective volunteers and participants, the Club will concentrate on each person's capabilities, not disabilities. People will be assessed as individuals and not make generalizations about disabilities. The Club will make reasonable modifications to accommodate people with disabilities and reduce barriers to participation while complying with UKC and HRC guidelines and regulations.

3.8 Meetings: The Board will perform their duties at designated meetings.



Salt Chuck Hunting Retriever Club

3.8.1 Board Meeting Timelines: *Regular* – There will be a minimum of 4 full Board meetings per year. *Ad Hoc* – The Board may hold ad hoc meetings as required. *Annual General Meeting* – The Board will normally hold its Annual General Meeting in the month of January each year.

OPERATIONAL POLICIES AND PROCEDURES

4. COMPLAINT PROCESS: Any party may make complaints internal or external to the Club. All complaints must be delivered to the Executive Committee in writing and signed by the complainant. Three members of the Club, including at least one member of the Executive Committee and one general member, will review the complaint within 30 days. Complaints shall be made without fear of retribution.
5. PRIVACY: All information collected by the Club is used solely for Club purposes and will not be shared without consent.
6. APPOINTED COMMITTEE POSITIONS: The Board appoints various positions to carry out specific duties and responsibilities related to hunt tests, training events and operational functions of the Club.
 - 6.1 Hunt Test Committee has the authority to organize and run the test according to the rules of the sanctioning body (HRC and UKC). As such it may submit a budget for appropriate expenditures for running the event. The vast majority of the responsibilities are held by individual members of the committee. The Hunt Test Committee is made up of members appointed to the following positions:
 - 6.1.1 Hunt Test Secretary: *Prior to the test*, the Hunt Test Secretary must first complete and submit application forms to UKC and HRC by the appropriate deadlines (no later than 90 days prior to the event although it is recommended to submit applications 5-6 months prior to the event). Second, create and mail out premiums as soon as details are confirmed (not less than 30 days prior to the event). Third, receive premium forms and entry fees (keeping financial records of all monies received) for deposit through the Treasurer. And fourth, put together a running order for each stake. *Day of Test (Morning)* Be at the Headquarters table to take entries, scratches, and finalize running order. (End of Day) Have judges fill out the appropriate certifications for HRC. *After the Test (within 3 days)* send certifications to appropriate national organizations. Also, a final count of dogs entered and fees received will be forwarded to the Treasurer.
 - 6.1.2 Hunt Marshal *Prior to the test* obtain Judges (no later than 90 days prior to the event); verify permission from landowner has been secured with Grounds Keeper and that appropriate permits are obtained if required; make lodging arrangements for judges; make arrangements for judge's dinner; make reservations for port-a-potties (if needed); get a count of all expendable inventory items (e.g. ribbons, poppers, etc) and place orders for those items as needed. Arrange for bird boys, both hired and Club members. Line up the Marshals for each stake, persons to prepare judges lunches, and purchase judges gifts. *Day Prior to Test* Greet the judges at the test site to set up the test. Confirm judges have submitted their test sketch and equipment list to the Hunt Test Committee for approval. Ensure the equipment list is forwarded to the Equipment Manager. *Day of Test (Morning)* – Ensure headquarters is set up, assign bird boys to stakes. Once tests have started stay in contact with the Stake Marshals and make sure they have everything they need to keep their tests running smoothly. For this reason, the Hunt Marshal should **NOT** be used as a bird thrower. Arrange to for snacks, drinks and lunches to be delivered to each stake. As stakes are completed make sure all test sites are picked up, and equipment put back into trailer or delivered to a designated area. The Hunt Marshal also ensures headquarters is manned at all times. The Hunt Marshal may also be in charge of the "fun events" during the day (eg. puppy stakes, raffles, etc), or assign persons responsible for running such events.



Salt Chuck Hunting Retriever Club

- 6.1.3 The Gun Captain is responsible for ensuring that each stake is supplied with the appropriate guns and ammunition each day. The Gun Captain shall:
- Ensure guns are delivered to the stake well in advance of the start of each stake as per the Guns and Ammunition List.
 - Ensure all guns are received in working order from the Gun Steward;
 - At the conclusion of each stake, ensure all guns excess ammunition and associated equipment are collected and returned to the Gun Steward and Equipment Manager;
 - Inform the Gun Steward of any irregularities or repairs needed to the guns; and
 - In the absence of the Gun Steward, ensure that all guns are cleaned and safely stored.

Gun and Ammunition List:

- STARTED - 2 Single Shot 12G complete with 3 inserts and ejector tool and enough Primers for the stake.
- SEASONED – 2 Double Barrel 12G complete with 4 inserts ejector tool and enough primers for the stake.
- FINISHED - 2 Pump action shot guns and enough safety primer hulls for the stake.
- UPLAND – 2 Pump action 12G and enough popper (Blanks) shells for the stake.

Judges may modify the gun and ammunition list as needed for their stake.

- 6.2 The Gun Steward is responsible for storing and maintaining the inventory of guns owned by the Club. The Gun Steward shall:

- Keep all guns safely stored;
- Maintain all guns in working order including cleaning and repairs;
 - Executive approval is required prior to any repairs or purchases exceeding \$100.
- Ensure the appropriate guns are either delivered to the relevant stake or delivered to the Gun Captain prior to each event;
- Maintain appropriate registration for each gun; and
- Make recommendations to the Executive members regarding purchasing and maintaining guns.

Where the Gun Captain is not available, the Gun Steward shall deliver the appropriate guns and ammunition to each stake, or appoint a designate. See [Gun Captain](#) for [Gun and Ammunition List](#).

- 6.3 The Grounds Keeper obtains permission from landowners for use of sites for test and training days; is pro-active in securing sites for on-going use; and arranges maintenance to be done on sites, whether contracted or volunteer. The Grounds Keeper works with community and private landowners to address land-use issues and keeps the Executive Committee informed of issues pending or real.
- 6.4 The Equipment Manager keeps an inventory and stores all equipment used for hunt tests and training events. The Equipment Manager repairs all equipment to ensure it is in working order. The President will inform the Equipment manager when equipment has been requested from club members or other clubs for use. A record of what item, date taken, who received, return date and condition will be kept. *Prior to test day:* Obtain equipment list from Hunt Marshal; verify the working condition of all equipment required for test. *Day of Test* transport (or arrange transportation) of equipment to and from test site. *End of Day* ensure all equipment is returned to the equipment trailer. Mark off all equipment returned on equipment list request

Bird Steward is responsible for making sure the appropriate number of birds are available for the event, ensuring adequate storage and record for inventory of birds, and where live birds are used providing humane treatment of the birds prior to being used for the event. *Prior to the test*, order or obtain from storage an appropriate number of birds. *Day of Test* Provide for the care of the birds during the day (and night). This includes both the live birds in the crates, as well as the dead birds at the end of the day (keep them away from people who want to claim them as well as possible predators and dry birds where necessary). Upland birds (pheasants, chuckars, pigeons, etc) should be kept away from inclement weather. Check with the marshal of each stake and



Salt Chuck Hunting Retriever Club

provide them with the appropriate number of birds. *End of Day* Ensure all birds are picked up and returned to headquarters. Whenever birds are used from inventory, a final tally will be forwarded to the Treasurer.

- 6.5 Training Coordinator circulates relevant training information to members and coordinates training days relevant to events. The Training Coordinator will organize with the Bird Steward, Grounds Keeper, Gun Steward and Equipment Manger in preparation for training days.
- 6.6 Audit Review Committee will have the duty of reviewing the accounts of the Club and report their findings at the annual general meeting. The President shall appoint a three member Audit Review Committee 30 days prior to the annual meeting. The objective of the audit committee review is to determine the degree to which the transactions selected for the last fiscal year comply with the requirements of the policies, guidelines, and procedures of the Club. To that end, the steps in the audit process include:
- i. The review of policies, procedures, and practices with regard to cash controls, revenue and expenditures;
 - ii. Testing selected transactions for compliance with respect to policy and guideline documents.
- The review completed by the audit committee does not constitute a full audit sanctioned by any formal accounting body. The objectives of the audit committee review is to provide the Executive of the Club with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition; that transactions are executed in accordance with policies and guidelines; and are recorded properly.

5.6.1 The Audit Review Committee shall use the [Audit Committee Charter Matrix](#) and the [Audit Committee Worksheet](#) as tools to help outline the scope and framework and carry out the tasks of the review.

- 7 FINANCIAL CONTROLS: The Club has a responsibility and a commitment to ensure accountability, to funding sources, the community at large and its members. All financial reports will be prepared in accordance with generally accepted accounting principals.

7.1 Personal Use of Club Discounts - Members wishing to use Club discounts for personal purchases will inform the vender of the personal nature of his/her purchase. The vender can then decide whether to uphold the discount offer because the person is a SCHRC member. Members will not use Club funds for such purchases.

7.2 Expense Requests – All members must have Board approval for all expenditures exceeding \$100. Members wishing to be reimbursed for any amount must submit their original receipts to the Treasurer, where a cheque will be issued. There will be no cash reimbursements.

7.2.1 Judges Reimbursement: Judges will be reimbursed for expenses incurred according to the following policy.

Definitions:

- Local: any judge living on Vancouver Island
- Lodging: billet or motel room
- Mileage: a reasonable mileage rate may be paid (based on distance traveled) if receipts for fuel expense are not available. Rate will be set from time to time by the Executive committee to reflect current fuel costs. Rate example: \$0.15 per km or \$0.25 per mile (U.S)
- Out-of-town: any judge not living on Vancouver Island

Guideline:

7.2.1.1 Out-of-town judges who judge two days will be provided up to two nights lodging and reimbursed for fuel or mileage and ferry costs.



Salt Chuck Hunting Retriever Club

- i. Where judges are unable to return home the same day, because of a safety issue (distance and time of day) an additional nights lodging may be granted with approval of Hunt Marshal and other Executive member.
 - 7.2.1.2 Out-of-town judges who judge one day will be provided one nights lodging and reimbursed for fuel or mileage and ferry costs.
 - i. Where judges are unable to return home the same day, an additional nights lodging may be granted as in 6.2.1.1.i. above.
 - 7.2.1.3 Local judges will be reimbursed for fuel or mileage upon request.
 - 7.2.1.4 All expenses will be reimbursed upon the submission of receipts to the Treasurer. Originals or copies will suffice.
 - i. Where possible judges will be reimbursed at the end of the hunt test day.
 - 7.2.1.5 All judges will be provided lunches at the hunt test only.
 - i. At any no-host dinner, club members may “sponsor” judge’s dinners to provide communication and good will among hunt test workers and judges.
 - 7.2.2 Judges Gifts: gifts will be awarded based on:
 - i. Gifts valued up to \$25.00 will be given for one day of judging.
 - ii. Gifts valued up to \$50 will be given for two days of judging.
 - 7.2.3 Hunt Test Day Reimbursements: Expenditures will be reimbursed upon submission of original receipts to the Treasurer.
 - 6.2.3.1 *Bird Boy expenses:* The Hunt Marshal will verify hours and rate to be paid – no receipt required. Treasurer will issue cheque at the end of the Hunt Test.
- 7.3 Monies Received: All monies received relating to Club operations (including fundraising) must be kept in a separate, secure place, and turned into the Treasurer at the earliest opportunity for deposit.
 - 7.3.1 Membership dues will be sent to the Club Secretary, who in turn will forward to the Treasurer for deposit.
 - 7.3.2 Fundraising monies related to a raffle license will be deposited in a separate Gaming Account by the Treasurer.
 - 7.3.3 Hunt Test fees will be forwarded by the Hunt Test Secretary to the Treasurer for deposit
 - 7.3.4 Hunt Test fees (tender) will be paid by cheque or money order only. Cash will not be accepted on Hunt Test day.
- 7.4 Fundraising activities: All fundraising events and activities must be approved by the Board of Directors. All fundraising activities must comply with all applicable local, provincial, and federal civil and criminal laws
- 8 INSURANCE OVERVIEW: Liability insurance is held with Hub International, expiring December 31, 2010. Coverage and limits are as follows:

• Commercial General Liability	\$5,000,000
• Excess Personal Liability	2,000,000
• Directors & Officers Liability	2,000,000
• Self Defense Coverage	50,000
• Criminal Defense Reimbursement	25,000
• Accidental Death & Dismemberment	2.500
• Credit Protect	2.500

Premiums paid \$460
- 9 FIREARM SAFETY: Salt Chuck Hunting Retriever Club adopts the policy of the International Hunter Safety Association. SCHRC strongly recommends that all participants at a HRC, UKC Licensed event have an approved Hunter Safety Course or Firearms Acquisition License.



Salt Chuck Hunting Retriever Club

SUPPLEMENT: Audit Review Committee Worksheets

Audit Committee Charter Matrix

PURPOSE OF THIS TOOL: Preparing an audit committee charter is often referred to as a best practice and is required for many organizations. It is encouraged for most organizations and required by some states for not-for-profit organizations. However, the charter is often prepared and forgotten except for its annual review. This tool is designed to help audit committees make the charter a living document and use it to manage the agenda.

This tool is meant as a sample of what might be considered to be a best practice. Users of the tool should put their own charter in the first column and use this example as a guide for defining the steps to accomplish each objective, the associated performance measure, and the scheduling.

This tool is intended to serve not-for-profit organizations of all sizes and organizational structures. For instance, some small not-for-profit organizations cannot justify the expense of an internal auditor, while others have very large internal audit departments headed by a senior executive. Relatively few not-for-profit organizations employ in-house legal counsel. Instead, most not-for-profit organizations rely on the professional services of outside attorneys engaged on a retainer basis or rely on volunteers' services. The guidance provided in this tool is applicable whether in-house resources are employed, an outsource arrangement exists, or volunteers provide services.



Salt Chuck

Hunting Retriever Club

**Salt Chuck Hunting Retriever Club
Audit Committee Charter Matrix
for the Year Ending: December 31, 20__**

The AICPA Audit Committee Toolkit: Not-for-Profit Organizations

Audit Committee Charter	Steps to Accomplish the Objective (Checklist)	Deliverable	When to Achieve (Frequency Due Date)	Date Completed
<p>1. The chair of the audit committee shall be a member in good standing, and all members shall be independent in order to serve on this committee.</p>	<p>Test for independence, based on the policies established by the organization.</p> <p>Minimal independence standards would prohibit those with direct financial interests in the club from serving on the audit committee.</p>	<p>Indicate in the audit committee minutes whenever a new member is appointed.</p> <p>List members:</p>	<p>Affirm annually or whenever a change in status by any audit committee member occurs.</p>	



Salt Chuck

Hunting Retriever Club

Audit Committee Charter	Steps to Accomplish the Objective (Checklist)	Deliverable	When to Achieve (Frequency Due Date)	Date Completed
<p>2. The audit committee should have access to <i>financial expertise</i>, whether in the form of a single individual serving on the committee, or collectively among committee members.</p> <p>If the financial expertise is provided by one individual, it is desirable that he or she be a member of the board of directors. When no single member of the board has the requisite skills, other arrangements should be made to ensure that the audit committee has the financial expertise to carry out its duties.</p>	<p>Ascertain that the audit committee has the requisite financial expertise as defined by the organization.</p>	<p>Indicate in audit committee meeting minutes how financial expertise is available to the audit committee.</p>	<p>Affirm annually and when there is a change in status.</p>	
<p>3. Review the committee's charter annually, reassess the adequacy of this charter, and recommend any proposed changes to the board of directors.</p> <p>Consider changes that are necessary as a result of new laws or regulations.</p>	<p>Review the charter each year. Assess the appropriateness of each point in the charter in light of the previous year's experience. Assess the completeness of the charter in light of new best practices and new legal or regulatory requirements.</p>	<p>Report to the board on the appropriateness of the audit committee charter and any revisions recommended.</p>	<p>Review annually, unless changes are needed during the course of the year.</p>	



Salt Chuck

Hunting Retriever Club

Audit Committee Charter	Steps to Accomplish the Objective (Checklist)	Deliverable	When to Achieve (Frequency Due Date)	Date Completed
<p>4. The audit committee will meet as needed to address matters on its agenda, but not less frequently than once each year. The audit committee may ask other members or others to attend the meeting and provide pertinent information as necessary.</p>	<p>In-person meetings should be held at least once each year. All members are expected to attend each meeting in person, via telephone conference, or videoconference.</p> <p>Telephone conference meetings may be held more frequently.</p> <p>The agendas for meetings should be prepared and provided to members in advance, along with appropriate briefing materials.</p>	<p>Prepare minutes that document decisions made and action steps following meetings and review for approval.</p> <p>Meeting minutes should be filed with the board of directors.</p>	<p>Minutes should be distributed as soon as possible but no later than before the next meeting.</p>	
<p>5. Review the procedures for the receipt, retention, and treatment of complaints received by the organization regarding accounting, internal accounting controls, or auditing matters that may be submitted by any party internal or external to the organization. Review any complaints that might have been received, current status, and resolution if one has been reached.</p>	<p>Review procedures.</p> <p>Review all complaints that have been received and the status of resolution.</p> <p>Ensure that proper steps are taken to investigate complaints and resolve them in a timely fashion.</p>	<p>Review an original of each complaint received, no matter the media used to submit.</p> <p>Discuss the status or resolution of each complaint.</p> <p>Review a cumulative list of complaints submitted to date to review for patterns or other observations.</p>	<p>Review at least annually.</p>	



Salt Chuck

Hunting Retriever Club

Audit Committee Charter	Steps to Accomplish the Objective (Checklist)	Deliverable	When to Achieve (Frequency Due Date)	Audit Committee Charter
6. The audit committee will perform such other functions as assigned by the club's charter or bylaws, or the board of directors.	Monitor developments in the regulatory and legislative and legal environment and respond to any new requirements as needed.	Any new business or changes in regulations locally or from HRC that would effect the club?	Review new business at all meetings.	
7. Oversee the preparation of, or prepare, an audit committee annual report.	Review and discuss the report with the Board of Directors.	Annual report finalized and approved. Present to board. To be completed and presented to Board and available for distribution.	Review annually upon completion of financial statements	
8. Review risk and uncertainty	Review, at least annually, the significant risks and uncertainties that may affect the club and review the controls established to minimize risk	Review the appropriateness of insurance coverage maintained by the club	Review annually	



Salt Chuck

Hunting Retriever Club

Audit Committee Worksheet
Internal Controls and Risk Management

Prepared by: _____

Date: _____

1. Do you believe the financial statements fairly present the club's financial position?

Yes:	No:	Comments:
		.

2. Are financial statements prepared/presented in a timely manner?

Yes:	No:	Comments:

3. Do you believe the disclosures are adequate and are understandable by the average member?



Salt Chuck

Hunting Retriever Club

Yes: No:	Comments:

4. Are you aware of any current or past fraud occurrence or any kind of fraud in the organization? Do you know of any situations in which fraud could occur?

Yes: No:	Comments:



Salt Chuck

Hunting Retriever Club

5. Discuss areas in which an accounting treatment or actions could be construed as fraudulent.

Comments:

6. Are budgets prepared for i) annually and/or ii) all significant activities:

i) Yes: No:	Comments:
ii) Yes: No:	

a. If yes, approved by whom?

b. Are actual expenditures compared to budget? Yes: No:

7. Is there any activity in the club related to financial matters, that you are uncomfortable with or consider unusual, or that warrants further investigation?

Yes: No:	Comments:



Salt Chuck

Hunting Retriever Club

8. Do you feel comfortable raising issues without fear of retribution?

Yes:	No:	Comments:
Establish complaint procedure		

9. Do you have the freedom to conduct the financial reviews as necessary?

Yes:	No:	Comments:

10. Are you aware of any anticipated event that could possibly impair the independence, in fact or in appearance, of the audit committee or any member of the team?

Yes:	No:	Comments:

11. Are there any areas of the financial statements including the notes in which you believe we could be more explicit or transparent?



Salt Chuck

Hunting Retriever Club

Yes:	No:	Comments:

12. Has there been any situation in which you believe the Executive members have not followed policies or guidelines.

Yes:	No:	Comments:

13. Have you expressed any concerns or comments to the Executive members with respect to how our presentation, including the notes or analysis could be improved?

Yes:	No:	Comments:

14. Which accounting policies or significant business transactions do you think a member will have trouble understanding? What additional information could (should) we provide?

	Comments:



Salt Chuck

Hunting Retriever Club

15. Evidence of Treasurer's bond? Amount: \$

Yes:	No:	Comments:
		Review constitution and by-law for compliance with HRC. Does local club need bonding?

16. What is the process for initiating and approving expenditures? Expense policy: expenses under \$100 do not require approval by the board; + \$100 require approval of the board. All cheques signed by two signing authorities.

a. Has it changed since last review?

Yes:	No:	Comments:

b. Are all expenditures exceeding one hundred dollars countersigned by the President and approved by the Board?

Yes:	No:	Comments:
		All cheques countersigned by President, however not necessarily board approval. Re-establish expense policy/procedure.

17. Have the recommendations from prior years audit review been implemented?



Salt Chuck

Hunting Retriever Club

Yes:	No:	Comments:
		.

18. Are there any significant receivable amounts of which collection is uncertain?

Yes:	No:	Comments:

19. List current signing authorities:



Salt Chuck

Hunting Retriever Club

20. Verify line items and account balances:

Item	Verify by:	Done
Cash: Coast capital savings –Ladysmith	Examine bank begin and end balances Begin: chequing \$ member shares \$ \$ US. End: : \$ \$ \$ US	
Assets	Examine receipts for purchases (sample of largest purchases)-	
Assets / Inventory	Take physical inventory of equipment & birds – Trailer -	
Receivables	Review list of collections outstanding -	
Payables	Review list of payments outstanding -	
Revenue	Review revenue received	
Expenditures	<ul style="list-style-type: none"> • Examine receipts (sample receipts) • Verify approval • Verify signing authorities of cancelled cheques 	