

Financial Audit Procedure

1. The Maryland Council ENA Treasurer chooses a date and location for an audit of the Maryland ENA accounts every two years at a minimum.
2. The audit date is posted for active Maryland ENA members to participate, and a minimum of four members and a maximum of seven members (excluding the current Maryland Council ENA Treasurer and including the Maryland Council ENA President) are invited to audit the records by the Maryland Council President.
3. The audit is completed on the audit date with each auditor reviewing data to include a total of 7-10% of all transactions. The Treasurer will make all supporting data and computerized records available to the auditors. The format for the audit will be the form included below.
4. The Treasurer will compile a report of the audit. It will be presented at the next Maryland Council meeting.