

Audit Division Annual Business Meeting

October 15, 2009, Tucson, AZ 5:45pm – 7:00pm

AGENDA

Call to order: Welcome and introduction by John Mascaro, Division Chair.

Business: Verify a quorum is present in order to conduct business (2 division elected officers and 3 voting members of the division management committee.)

The first business is the reading and approval of the minutes.

Are there any corrections to the minutes?

Approved

Reports:

Division Chair	John Mascaro	Overall Division Activities and Accomplishments
Treasurer	Ruby Ivens	Treasurer's Report
Financial Audit	Susanne Burke	2007-08 Financial Audit
Membership	Sandra Storli	Current Status
Arrangements	Quitman White	2011 Conference Locations
Certification / Standards	Doug Berg	Current Status
Education/Training	Nancy Boudreau	CQA Refresher
Chair-Elect / Region Councilors	George Callender	Current Status

Unfinished Business: John Mascaro, Division Leadership & Membership

New Business: John Mascaro, Division Leadership & Membership

Announcements: Next Audit Division Business Meeting will be at the 2010 Audit Conference in October, in Orlando, FL.

ADJOURNMENT

ASQ Audit Division
Financial Summary for August 2009

The division continued to have a very strong Balance Sheet (Statement of Financial Position) with over \$355,300 in its checking and money market accounts.

The Statement of Financial Positions lists the division's assets and liabilities. Amounts due from HQ are allotments for members joining or renewing during the month and will be paid to the division in the subsequent month. The amounts due from HQ – conferences are revenues less any expenses collected by HQ. Amounts due to HQ are the result of open invoices not yet paid to HQ.

Membership revenue for the two months ended August 31, 2009 was \$15,471.

Investment revenue for the two months ended August 31, 2009 was \$29.

Total division revenue from all sources for the two months ended August 31, 2009 was \$15,500.

Expenses for the two months ended August 31, 2009 were \$8,211

The net surplus (net income) for the two months ended August 31, 2009 was \$7,288.

Audit Division Financial Audit Report

AUDIT DATE: AUGUST 3, 2009	AUDITOR: SUSANNE BURKE, AUDIT CHAIR, ASQ AUDIT DIVISION
AUDIT LOCATION: AMERICAN SOCIETY FOR QUALITY HEADQUARTERS, MILWAUKEE, WISCONSIN	AUDITEE: RUBY IVENS, TREASURER, ASQ AUDIT DIVISION

1. For the annual audit, the following financial records provided by the Audit Division Treasurer were reviewed:

- A. Copies of the fiscal year-end June 30, 2009 financial statements sent by Financial Management, including the balance sheet. Copy of the FY '08 – '09 budget for the fiscal year completed. Copy of the budget for the upcoming '09 – '10 fiscal year.**
- B. Copies of any contracts, agreements, or memorandums of understanding signed during the year. Verify that copies have been sent to Division Accountant at Headquarters.**

2. The Auditing Committee reconciled these records as follows:

- A. We compared the actual revenue and expenses to the budgeted revenue and expenses, checking for reasonableness and making note of any notable conditions or trends and significant variances. The actual revenue and expenses compared to the budget are reasonable.**
 - B. We reviewed the budget for the upcoming fiscal year, and it was reasonable given the current year's results. The budgeted revenue exceeded budgeted expenses. Revisions were made to the budget for the upcoming fiscal year to reflect the current year's results.**
- 3. A review was conducted of the Memorandum of Understanding dated July 12, 2008 for the CQA exam refresher course held in Dubai, U.A.E. For this event, the Division collaborated with the International Conference of Auditors and Lead Auditors. All were in line with ASQ requirements**
- 4. A review of Chase/JP Morgan Chase Bank Commercial Checking Summary dated May 30, 2009 – June 30, 2009 listed two deposits into the Division account that did not give clear descriptions. Since HQ creates the descriptions, the Division Treasurer discussed this problem with HQ at the time of the audit to create a communication link in order to avoid this problem from happening in the future.**
- 5. Following its reconciliation of the Treasurers' records and verification of the financial statements, the Division Auditing Committee Chair submitted a copy of the financial report and a signed certificate of the audit to the Division Council, the DAC Group Facilitator, and Community Development Administrator as required under the ASQ procedures.**

END OF FINANCIAL AUDIT REPORT

AUDIT DIVISION MEMBERSHIP 8/09

DIVISIONS/FORUMS TOTALS - Standard/Volunteers Edition 08/2009		DIVISIONS/FORUMS TOTALS - Standard/Volunteers Edition 08/2009	
AUDIT DIVISION			
FORUM PREV_MONTH	33	SENIOR PREV_MONTH	5018
FORUM TOTAL	34	SENIOR TOTAL	5261
STUDENT PREV_MONTH	30	FELLOW PREV_MONTH	83
CURRENT STUDENT TOTAL	32	FELLOW TOTAL	85
ASSOCIATE PREV_MONTH	160	SUSTAINING PREV_MONTH	50
CURRENT ASSOCIATE TOTAL	155	SUSTAINING TOTAL	49
REGULAR PREV_MONTH	3105	HONORARY PREV_MONTH	0
CURRENT REGULAR TOTAL	3138	HONORARY TOTAL	
ORGANIZATION PREV_MONTH	23	ORGMEMBER PREV_MONTH	20
CURRENT ORGANIZATION TOTAL	23	ORGMEMBER TOTAL	21
GRAND_TOTAL			8798
SUMMARY			
TOTAL ADJUSTMENT			0
TOTAL NEW			154
TOTAL Late Paid RENEW			315
TOTAL UPGRADES			0
TOTAL QUIT			-14
TOTAL RESIGNED			-2
TOTAL DECEASED			-2
TOTAL month UNPAID			175
TOTAL			8798
TOTAL UNPAID			1529
TOTAL RENEW			537

CQA Refresher: Nancy Boudreau, Education/Training Chair

The CQA refresher was delivered at the Audit Conference in Oct and will be delivered at WCQI in May 2010. The course was also delivered to the Granite State section in May and in Oakland, CA.

A question was raised about regional councilors teaching the course. Nancy stated that the main purpose for training the regional councilors was to deliver the course to members in the local sections for cost only.

Arrangement: Quitman White, Arrangements Chair

The 2011 Audit Division Conference will be special because it is our 20th anniversary. We are currently siting hotels in Las Vegas and Reno to find the best deals for our members along with something special.

Certification and Standards: Doug Berg, Vice Chair Technical

Standards

- FDIS ISO 9004 – just approved with 96% of p-member vote (yesterday?)
- CD ISO 19011 (auditing) – balloting now underway for US TAG for movement to DIS. New concepts introduced at CD an issue.
- DIS ISO 26000 (SR) – balloting underway until 2/2010. See www.iso.org

Certification

- Workshops are being supported for question writing, exams, validations, etc.
- Since last October – 11 CQA administrations (various venues):
 - Total sitting: 2319
 - Total passing: 1590 (68% pass rate)
- Last year's AD conference:
 - Total sitting: 26
 - Total passing: 21 (81% pass rate)

Web Site

- Nancy Crenshaw – recently appointed

Regional Councilors: George Callender, Chair-Elect

Gil Andrade will take over region 1 to replace the existing regional councilor. David Levy will take over region will take region 3. Regions. 2, 7, 9 and 15 are now open since Kimberly resigned. George is working with contacts made at the world conference to fill the open slots..

There was only 1 nomination for the Gauthier award, therefore we did not present it this year.