



Section Auditor

Purpose

The AYSO volunteer position of section auditor is intended to assist the section director in his/her fiduciary responsibilities to protect the organization's assets by monitoring, reviewing and reporting on the section's financial controls and records.

Specific Duties and Responsibilities

The section auditor is expected to:

1. Review the section's accounting practices and verify that they are in compliance with the AYSO treasurer manual requirements;
2. Check on a regular basis to verify that approved internal control procedures are being followed;
3. At least annually, or more frequently if requested, review the canceled checks, bank deposits, and bank transfers;
4. At least annually, or more frequently if requested, review the reconciliation of the section's bank and savings accounts;
5. Periodically review the financial report prepared by the National Support & Training Center (NAP report);
6. Periodically compare actual revenues and expenditures to the section's annual budget and analyze any material variance;
7. At least annually, or more frequently if requested, submit a report to the national treasurer with a copy to the section director;
8. At least annually, or more frequently if requested, meet with the national treasurer and with any and all area auditors within the section;
9. Upon request of the executive director, chief business officer, national treasurer, a section director, an area director or any other regional commissioner, perform audit services at other places and at such times as needed, subject to personal availability; and

10. If at any time an auditor has reason to suspect that region, area or section funds are being mishandled or are the subject of fraud or theft that places the monies or assets of the organization in immediate or imminent risk, the auditor shall immediately convey via telephone or e-mail such suspicion, as well as all related evidence to the chief business officer or his/her designee at the NSTC. Additionally, the auditor should immediately notify the appropriate section director of such suspicions. At the discretion of the section director, the area director will be timely notified.

Qualifications and Desired Skills

To be considered for the position of section auditor, it is preferable, but not required, that the applicant:

1. Have some managerial and financial experience; and
2. Have some experience as an auditor or treasurer. It is strongly recommended that a section auditor not perform audit services on the accounts of a region or area where he/she previously served as a treasurer or auditor. However, in no instance may a volunteer perform audit services on the accounts of a region or area where he/she previously served as a treasurer unless and until an audit of the respective finances has been completed by another AYSO auditor appointed by the section director; and
3. Successfully pass a screening, including a background check.

Supervision Protocols

While performing as the section auditor, the volunteer is:

1. Subject to the bylaws, rules, regulations, policies, procedures, and guidelines of AYSO;
2. Under the overall authority of and directly supervised by the section director; and
3. If applicable, to maintain the recommended adult to child supervision ratio of 1:8 or less; that is one adult for every eight or fewer children and two adults (one of whom may be the coach and one of whom should be of the same gender as the group) present at all times. For the protection of both the children and the volunteer, no volunteer should permit himself or herself to be alone with any child or group of children (except his or her own) during AYSO-sponsored activities.

Time Commitment

The term for a section auditor is a full year. The estimated hours to fulfill duties by month shall be filled in by the section director:

Jan:	hrs.	Feb:	hrs.	Mar:	hrs.	Apr:	hrs.	May:	hrs.	Jun:	hrs.
Jul:	hrs.	Aug:	hrs.	Sep:	hrs.	Oct:	hrs.	Nov:	hrs.	Dec:	hrs.

Orientation, Training, Certification, and Continued Education Provided

To prepare a volunteer for the position of section auditor, AYSO will offer the following educational opportunities which the volunteer is expected to take advantage of and participate in, as appropriate.

1. Orientation by the section director;
2. Board and Staff Introductory Certification (BASIC);
3. AYSO Safe Haven;
4. Treasurer or Treasurer Tier I and Tier II workshops;
5. Auditor workshop; and
6. Any Auditor Update workshops as may be developed and presented from time to time.

Activity Locations

While performing the duties of section auditor, the volunteer is limited to the following locations, unless expressly authorized in writing by the section director to hold activities in another location.

1. Independent work at home alone, in committees of adults, or in a properly supervised situation with children;
2. Assigned classroom locations;
3. Area board meetings; and
4. The annual Section Conferences.