



## Regional Auditor

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### Purpose

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

### Specific Duties and Responsibilities

The regional auditor is expected to:

1. Review the region'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 region'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 region's annual budget and analyze any material variance; and
7. At least annually, or more frequently if requested, submit a report to the area director with a copy to the regional commissioner.
8. At least annually, or more frequently if requested, meet with the area auditor; and
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;

10. If at any time an auditor has reason to suspect that regional, 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 regional auditor, it is desirable, but not required, that the applicant:

1. Have some managerial and financial experience; and
2. Have experience as a regional treasurer. In no instance may a volunteer serve as a regional auditor in the same region where he/she served as a treasurer unless and until an audit of the region’s finances has been completed by another AYSO auditor appointed by the regional commissioner.

**Supervision Protocols**

While performing as the regional 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 regional commissioner; 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 regional auditor is a full year. The estimated hours to fulfill duties by month shall be filled in by the regional commissioner:

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 regional auditor, AYSO will offer the following educational opportunities. It is the duty of the volunteer to attend these sessions at least once:

1. Orientation by the regional commissioner;
2. Board and Staff Introductory Certification (BASIC);
3. Treasurer Tier I and any subsequent Tier II workshops;
4. Financial Auditor workshop; and
5. Any Auditor Update workshops as may be developed and presented from time to time.

## **Activity Locations**

The duties of the regional auditor will be conducted in the following locations, unless permission to hold activities in another location is expressly granted in writing by the regional commissioner:

1. Independent work at home alone or in committees of adults;
2. Assigned classroom locations;
3. Regional board meetings; and
4. The annual Section Conferences.