



Area Auditor

Purpose

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

Specific Duties and Responsibilities

The area auditor is expected to:

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

Qualifications and Desired Skills

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

1. Have some managerial and financial experience; and
2. Have some experience as a regional treasurer and or regional auditor. It is strongly recommended that an area 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 area or section director; and
3. Successfully pass a screening, including a background check.

Supervision Protocols

While performing as the area 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 area 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 an area auditor is a full year. The estimated hours to fulfill duties by month shall be filled in by the area 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 area 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 area director;
2. Board and Staff Introductory Certification (BASIC);
3. AYSO Safe Haven Program;
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 area auditor, the volunteer is limited to the following locations, unless expressly authorized in writing by the area 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.