

**SCSC II Bylaw Appendix B**  
**Financial Audit/Review Procedures**

1. A yearly internal audit/review of the Club's financial records and processes shall be performed within the first quarter of the following year.
2. Attendants of the audit shall include the Finance & Audit Committee members and Club officers
3. The Treasurer shall serve as an ex-officio member of the Finance and Audit Committee (as per Bylaws Article IV, Section 4)
4. An audit shall include the following: A review of the recommendations introduced at a prior audit and further recommendations to Club policies and procedures; a review of random months' records to include bank statements, deposit records, receipts, paid invoices, check records, balance sheets and other data pertaining to the Club's financial activities.
5. A report will be presented, by a member of the committee, to the Board and subsequently to the membership at the General Meeting following the audit/review.

**Adopted on the 1st day of April, 2025.**