



## **MARINE CORPS LEAGUE**

### **SEACOAST DETACHMENT #394**

**From:** Richard S. Lak, Chairperson Audit Committee 2023  
**To:** Commandant Corson, Officers, and Members of Detachment #394  
**Subject:** 2023 Audit: Mandated by Detachment Bylaws, Section 803

As chairperson of the 2023 Audit Committee and accompanied by both members, Ray Maher, and George Lombardi, we met with Paymaster, George Dow, on March 6, 2023, to audit the Paymaster's records for calendar year 2022; the encompassing dates were: January 1, 2022, through December 31, 2022.

At that meeting, the Paymaster presented for our review, all his original and copied records, along with his precisely written summary detailing each of his four (4) segmented but integrated records. All such records were computer generated.

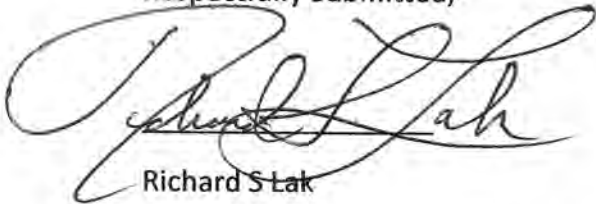
The records were labeled:

- (A) Transmittals
- (B) Paymaster's Reimbursement Forms
- (C) Monthly Bank Statements
- (D) Deposit Slips

The Transmittals (A) records revealed all financial transactions from Detachment #394 to the department and national headquarters. The Paymaster Reimbursement Forms (B) revealed all financial expenditures and accompanied required receipts for payments authorized by members of Detachment #394. The Monthly Bank Statements (C) from Northeast Credit Union were a transactional summary of both our savings and checking account activities and an exact remaining balance. Each monthly statement contained an express notation by the Paymaster stating: Reconciled. The Deposit Slips (D) summary listed each deposit, the exact amount, and the source of the deposit.

At my request, the Paymaster agreed to allow me to take his records home with me so that I could conduct a comprehensive review. I concluded his records and summaries established a clear and balanced integration of all the financial transactions presented. I arranged to meet with the Paymaster a second time; I returned all the Paymaster's records. I have drafted my own financial narratives combining all the Paymaster's records. Please find attached as addendum to this report, eight (8) pages detailing financial transactions conducted by the Paymaster for calendar year 2022. At that point, I was unequivocally convinced that the audit established the Paymaster's accountings more than accurately represented all of Detachment's #394 financial activities for calendar year 2022.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Richard S Lak", written in a cursive style.

Richard S Lak

Chairperson, 2023 Audit Committee

Section 311 of Detachment #394 Bylaws directs the Paymaster to "assist in the annual audit." I want to take this opportunity on behalf of the 2023 Audit Committee, Commandant Corson and all the officers and members of the Seacoast Detachment to thank Paymaster, George Dow, for his zealous cooperation and participation in the timely completion of this audit.

**AUDIT OF SEACOAST DET FOR PERIOD 1 JAN 2022 TO 31 DEC 2022**

**BANK STATEMENTS: 20 JAN 2022:**

SAVINGS: \$8,377.89

CHECKING: \$12, 251.48

COMBINED BALANCE: \$20,629.37

All subsequent monthly bank statements reconciled.

**BANK STATEMENT: 20 JAN 2023:**

SAVINGS: \$9,480.83

CHECKING: \$11, 469.14

COMBINED BALANCE: \$20,949.97

**AUDIT SUMMARY 2022**

EXPENDITURES: PAYMASTER'S PAY OUTS: \$5,625.35

TRANSMITTALS: \$995.00

TOTAL: \$6,620.35

DEPOSITS: TOTAL: \$6,899.00

AGGREGATE BALANCE: +\$278.65

**PAYMASTERS REIMBURSEMENT FORMS (PRF)**

DATE	FORM #	PAYEE	AMT.	PURPOSE	CHECK #
1-10-22	235	USPS	\$202.00	BOX RENTAL	3533
2-17-22	236	CMDT	\$225.00	VIDEO PURCHASE	3536
2-17-22	237	CMDT	\$500.00	MARINE IN NEED	3537
6-15-22	244	SPARE BOX	\$90.10	STORAGE FEE	3544
6-16-22	245	CMDT	\$119.00	STORAGE FEE	3545
7-3-22	244	SPARE BOX	\$90.10	STORAGE FEE	3546
7-11-22	243	PETTENGILL	\$149.90	ZOOM	3549
7-12-22	245	USPS	\$202.00	BOX RENTAL	3550
7-12-22	246	POST 6	\$250.00	USE OF FACILITY	3551
7-20-22	247	RUSSELL	\$500.00	SCHOLARSHIP	3552
8-3-22	248	SPARE BOX	\$90.10	STORAGE FEE	3553
8-10-22	249	NIVER	\$103.00	STAPLES	3555
8-10-22	251	APPLE HARVEST	\$265.00	BOOTH RENTAL	3554
8-12-22	252	R. MORIN	\$74.79	WEBSITE COST	3556
8-14-22	254	R. MCNALLY	\$300.00	MARINE IN NEED	3557
8-20-22	253	M. LOMBARDI	\$500.00	SCHOLARSHIP	3558

DATE	FORM #	PAYEE	AMT.	PURPOSE	CHECK #
8-24-22	256	R. MAHER	\$136.92	PICNIC COSTS	3559
8-24-22	257	HOWE	\$411.88	PORTA-POTTY/FOOD	3560
9-1-22	258	SPARE BOX	\$90.10	STORAGE (AMT RETURNED)	3563
9-7-22	260	CMDT	\$147.45	SERVICE MEDALS/PRINT	3566
10-7-22	262	CMDT	\$148.00	APPLE HARVEST/SAFETY GLASSES	3568
10-28-22	264	CMDT	\$164.00	SUPPLIES	3573
11-2-22	265	CMDT	\$105.47	WEBSITE COST	3574
11-2-22	266	CMDT	\$80.00	PLAQUE/MARINE OF YEAR	3575
11-16-22	267	R. MAHER	\$594.33	OLD SALT EXPENSES	3576
11-23-22	268	CMDT	\$88.27	DET B-DAY GUESTS	3577

TOTAL CHECKS: 26

TOTAL EXPENDED: \$5,625.35

**MCL TRANSMITTAL FORMS**

DATE	TRANS #	PAYEE	AMT.	PURPOSE	CHECK #
1-27-22	8-22	NATL HQ	\$50.00	NEW MEMBER/SAWYER, C	3534
		DEPT OF NH	\$10.00	NEW ASSOC MEMBER/SAWYER, E	3535
3-15-22	9-22	NATL HQ	\$15.00	NEW MEMBER/POTH, C	3538
		DEPT OF NH	\$5.00	NEW MEMBER/POTH, C	3539
3-27-22	10-22	N/A	\$0	DEATH NOTICE/SMITH, C	N/A
4-5-22	11-22	N/A	\$0	DEATH NOTICE/HASTY, J	N/A
4-14-22	12-22	NATL HQ	\$40.00	RENEW/ELMER G	3540
		DEPT OF NH	\$10.00	RENEW/ELMER, G	3541
5-17-22	13-22	NATL HQ	\$15.00	NEW MEMBER/SCHAAFF, O	3542
		DEPT OF NH	\$5.00	NEW MEMBER/SCHAAFF, O	3543
7-11-22	1-23	NATL HQ	\$80.00	RENEW/CORSON, LAK, HOBERT, MORIN	3547
		DEPT OF NH	\$20.00	RENEW/CORSON, LAK, HOBERT, MORIN	3548
8-3-22	2-23	N/A	\$0	RESIGNATION/WINTERS, D	N/A
8-13-22	3-23	N/A	\$0	TRANSFER/PETTENGILL	N/A
8-25-22	4-23	NATL HQ	\$225.00	RENEWAL/11 MEMBERS	3561
		DEPT NH	\$55.00	RENEWAL/11 MEMBERS	3562
9-7-22	5-23	NATL HQ	\$300.00	RENEWAL/5 MEMBERS	3564
		DEPT OF NH	\$30.00	RENEWAL/5 MEMBERS	3565
		NATL HQ	\$25.00	NEW DUAL	3567
9-16-22	6-23	N/A	\$0	DEATH NOTICE/BRODIE, J	N/A
10-7-22	7-23	NATL HQ	\$25.00	NEW ASSOC MEMBER/MCNAMARA, T	3569
		DEPT OF NH	\$5.00	NEW ASSOC MEMBER/MCNAMARA, T	3570
10-14-22	8-23	N/A	\$0	DEATH NOTICE/SHERWOOD, G	N/A
10-19-22	9-23	NATL HQ	\$40.00	RENEWAL/CORMIER, W	3571
		DEPT OF NH	\$10.00	RENEWAL/CORMIER, W	3572
12-27-22	10-23	NATL HQ	\$25.00	NEW MEMBER/MITCHELL, K	3578
		DEPT OF NH	\$5.00	NEW MEMBER/MITCHELL, K	3579

TOTAL CHECKS: 21

TOTAL EXPENDED: \$995.00

**DEPOSITS 2022**

DATE	AMT	SOURCE
1-13-22	\$125.00	PRIVATE CHECK
2-5-22	\$160.00	PRIVATE CHECK
3-18-22	\$31.00	CASH
4-7-22	\$25.00	PRIVATE CHECK
4-15-22	\$108.00	CASH/PRIVATE CHECK
5-11-22	\$300.00	PRIVATE CHECK
5-18-22	\$2,030.00	PRIVATE CHECK
6-22-22	\$90.00	PRIVATE CHECK
7-9-22	\$160.00	PRIVATE CHECK
8-4-22	\$39.00	PRIVATE CHECK/CASH
8-16-22	\$350.00	PRIVATE CHECK/CASH
8-23-22	\$616.00	PRIVATE CHECK/CASH
9-6-22	\$180.00	PRIVATE CHECK
9-16-22	\$462.00	PRIVATE CHECK/CASH
9-23-22	\$450.00	PRIVATE CHECK
10-11-22	\$105.00	PRIVATE CHECK
10-14-22	\$722.00	CASH
10-20-22	\$146.00	PRIVATE CHECK/CASH
12-20-22	\$570.00	PRIVATE CHECK/CASH
12-31-22	\$230.00	PRIVATE CHECK

TOTAL DEPOSIT: \$6,899.00