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| **Action Item** | **Entered** | **Assigned**  | **Status** |

Items over 6 months old are highlighted in **red**

**Active**

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| Review collapsing line items with Al Daigle  | 2/27/15 | Jim | On-going. Al Daigle filed for an extension in 2016 |
| Clean up the unrealized loss and gains lines on the balance sheet | 4/22/19 | Jim and Mark | Ongoing. |
| File tax return for 2018 | 4/22/19 | Jim | Target completion is 11/15/19 |
| Review DG Pam’s Training Account | 10/15/19 | Jim | Treasurer to review line 653, difference between Budget and Actual |
| Auburn Dues Delinquency | 4/21/20 | Jim | The now disbanded club still owes District dues for July 1, 2019. The club previously agreed to pay these back dues. |
| Separate Check Writing from Reconciliation *(Sager Assessment)* | 4/21/20 | To Be Assigned | The District Financial Team should develop a system of financial management that provides for separation of duties as provided for in the Fiscal Management Plan (MOU between Rotary International and District 7910) and as recommended by the Generally Accepted Accounting Principles. At a minimum, the Assessment Committee recommends that the reconciliation of accounts and the check writing duties be separated.  |
| Document Accounts Transfer to New District Leadership*(Sager Assessment)* | 4/21/20 | To Be Assigned | The District should develop a written policy to transfer custody of the bank accounts and accounting system and functions to a new leadership team in the event of an unexpected or sudden change in District Leadership per the Fiscal Management Plan (MOU between Rotary International and District 7910) and as recommended by the Generally Accepted Accounting Principles. |
| Inventory Tracking System*(Sager Assessment)* | 4/21/20 | To Be Assigned | The District should establish an inventory system for equipment and other assets purchased with District operating, charity or grant funds, and maintain records for items that are purchased, produced or distributed with operational, charity or grant funds.  |

**Closed** – this period

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| Sager Class Assessment Committee formation | 7/23/19 | Pam | Reported by Mike Ellis on April 21, 2020 and accepted unanimously by the Committee. Very clean assessment with no negative findings. Surplus transferred according to District rules.  |