

## **2019 Areas of Emphasis in the Area Audit Program**

1. Unit leaders understand the importance of and how to regularly review their monthly financial statements. Stake Presidents understand the importance of and how to regularly review with unit leaders their unit financial activity. Help Center documents are useful training tools.
2. Stake audit committees understand their stewardships and follow the guidelines set forth in the document, "Stake Audit Committee," found in the Help Center.
3. Stake audit committees and stake auditors utilize the document, "Stake Auditor," found in the Help Center. Stake Audit Committees use this document to train their stake auditors.
4. The Stake Audit Committee understands the importance of effectively reviewing the completed audits. Assistant area auditors utilize the new review page in LUFAS to more effectively review and document their review of the audits. Both the Stake Audit Committee and the Assistant Area Auditors know what to look for, how to correct weaknesses, and how to improve audits.
5. Stake auditors understand and use LUFAS revisions effectively, such as the "Select Transactions" tool, the new "Policy and Procedure Review" section with some open-ended questions, and automatic answers.