

**Tracking Form - Audit Committee  
Open Meeting Items**

	Submitted to Committee by (name):	Date sent to Committee	Description of Topic	Action to be Taken	Date Due to AC	Extensions	Revised Due Date to AC	Item Complete? (Y/N)
1	Mr. Schwind	6/25/2018	Incorporate language defining the committee's authority into the Audit Committee charter when it is next updated.	J. Tuma to do.	December 2018 AC meeting	-	-	Y - An updated Audit Committee Charter was drafted and provided with backup materials for the Dec 2018 AC meeting.
2	Mr. Schwind	12/10/2018	Provide a copy of the membership accounts receivable aging report.	Ms. Krabbe to respond.	March 2019 AC meeting			Y - attached to the tracking log (provided with backup materials for the Mar 2019 AC meeting).
3	AC members	12/10/2018	Revise the draft Audit Committee Charter to clarify the protocol for providing confidential information to the AC.	Ms. Tuma to do.	March 2019 AC meeting			Y - Revised draft charter provided with backup materials for the Mar 2019 AC meeting.



February 26, 2019

To: Members of the Columbia Association Audit Committee

From: Susan Krabbe, Vice President and Chief Financial Officer

Cc: Members of the Columbia Association Board of Directors  
Milton W. Matthews, President/CEO  
Jackie Tuma, Director of Internal Audit  
Lynn Schwartz, Director of Finance/Treasurer

Re: Committee Request for a Membership Accounts Receivable Aging

At its December 10, 2018 meeting, Audit Committee members asked staff for a membership accounts receivable aging report. Attached is that report for the second and third quarters of FY 2019. We will be happy to discuss the report at the March 11, 2019 Audit Committee meeting.

MEMBERSHIP ACCOUNTS RECEIVABLE  
SUMMARY AGING

		<b>CURRENT</b>	<b>30-59 DAYS</b>	<b>60-89 DAYS</b>	<b>90+ DAYS</b>	<b>TOTAL</b>
Jan-19		\$36,581.12	\$12,000.60	\$4,834.71	\$12,378.20	<b>\$65,794.63</b>
	Credit Balances	(\$12,421.60)	\$0.00	\$0.00	\$0.00	<b>(\$12,421.60)</b>
	Total A/R	\$24,159.52	\$12,000.60	\$4,834.71	\$12,378.20	<b>\$53,373.03</b>
	# Accounts				60	
Oct-18		\$35,978.88	\$21,984.88	\$12,378.50	\$11,141.07	<b>\$81,483.33</b>
	Credit Balances	(\$16,742.26)	\$0.00	\$0.00	\$0.00	<b>(\$16,742.26)</b>
	Total A/R	\$19,236.62	\$21,984.88	\$12,378.50	\$11,141.07	<b>\$64,741.07</b>
	# Accounts				69	