

PPG-11

Families Anonymous

Transparency Procedures



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Next Review Due: March 2014

The following document is the companion created to effect the implementation of the Transparency policy of the Fellowship, as adopted or amended. In the event any section of this document is found to be in conflict with the Traditions or Bylaws, those documents shall be the overriding authority.

ACCOUNTABILITY –

- 1) **Annual Budget** – The Board shall establish the general budget priorities for the Fellowship in the upcoming Fiscal Year. The Budget Committee will recommend how the available funds will be allocated to each committee to meet the Board’s priorities. Each Committee will develop an annual plan for the Board’s approval addressing how their committee will use the allocated funds and what outcomes they expect the funds to produce. These allocations will be based on current income trends to project the funds available in the upcoming fiscal year. The allocated funds shall not exceed 85%, of the projected income, unless a different amount is approved by a 2/3 vote of the entire WSB. It will be the Budget Committee’s responsibility to develop a plan that maintains the minimum cash reserves as determined by the Board.

Said budget shall be an internal WSB document and presented for adoption at the March WSB meeting. Anticipated needs shall be based upon such items as programs in development, replacement of existing consumables, increases (or decreases) in group activities, and scheduled revisions of literature. Committees must provide the information requested no later than the February meeting of the WSB, or at such other time as may be set by the Treasurer.

- 2) **Annual Report - The** Annual Report of the Fellowship shall be published in its complete form on the official website, and in summary in the FA World Service Newsletter (The 12 Step Rag). In addition, the Treasurer shall, in accordance with the provisions of the Bylaws, prepare a written report to the Membership and present it at the Annual Business Meeting. This written report shall include the complete prior year’s income and expense report, balance sheet and other material information, as adopted and approved by the WSB, any auditor’s reports that have been received and adopted since the last ABM, as well as the current year’s income statement and balance sheet.¹
 - a. The Annual Report will, to the greatest extent possible, show through the use of appropriate graphs and charts, the trends in membership, donations, literature sales, and expenditures (as a percentage of annual income). The Report shall also include statements explaining any material change in the financial status of the Fellowship.
 - b. The Annual Report shall be completed within ninety (90) days of the fiscal year end and submitted to the entire WSB for adoption. Formal adoption shall take place at the next, regularly scheduled Board meeting immediately following the date of completion.
- 3) **Treasurer’s Report** – The Treasurer’s monthly report shall include an income statement and balance sheet. This report shall, at least, be for the second month prior to the meeting and if possible, for the most recently ended month. (e.g., March meeting would require the report for a January close.) In addition, any significant financial event shall be immediately reportable to the WSB at the time such becomes known to the Treasurer.
 - a. The Treasurer shall, on a quarterly basis, show trends and comparisons over the past 24 months as they relate to incomes and expenses YTD in an easily understandable format (Charts w/Trend lines). The purpose of this report is to assist the Board in making mid-year adjustments in spending and to remain within budget constraints.

¹ If the ABM shall occur in May, the current year report shall be for the eleven (11) months. In the event the ABM shall take place after June 15, the Annual report shall be for the fiscal year just ended.

- b. In addition, the Treasurer shall, on a quarterly basis, report the hours worked by paid staff, total payroll expenses (including applicable payroll taxes) and certify that all payroll taxes have been paid and required government reports and forms have been filed in accordance with the law. Data required for this report shall be provided by the World Service Office Manager (WSOM).

FINANCIAL MANAGEMENT –

- 1. **Contracts - Pursuant** to the provisions of Article 5 Section 4, no contract shall be entered into without prior approval by the WSB. Such approval shall require a roll call vote of the WSB needing 2/3 vote in the affirmative. Copies of all contracts shall be submitted to all WSB members at least 15 days prior to consideration at any meeting of the WSB. No action shall be taken, except for a clearly emergent issue, unless there has been adequate notice to the WSB.
 - a. **Award of Contract** - With the exception of professional service contracts, all contracts for goods or services shall, to the greatest extent possible, be awarded to the lowest, qualified bidder/provider. In those instances where the lowest bidder/provider is not chosen, a specific finding for the reasons shall be entered into the minutes of the Fellowship.
 - i. **Equipment Leases** - Contracts for all equipment leases shall be for a term not to exceed 36 months, unless there is a clear demonstration, by way of specific finding, of the benefit for such an extension. The issue of lower cost that might result from such an extension of time, in and of itself, shall be insufficient justification for the granting of such extension.
 - ii. **Equipment Purchases** - Any equipment purchased costing more than \$400 shall require written bids or quotations from at least three (3) qualified vendors. In the event such purchase is from a retail vendor (brick & mortar or online), comparable quotes shall be acceptable by the submission of printed advertisement or online pricing sheets.
 - iii. **Office Supplies** - The purchase of all consumable office supplies totaling less than \$250 shall be preauthorized by the WSB, provided that, such purchases do not exceed the current budget allocation. Emergency purchases shall be authorized through the written (email or fax) approval of the Treasurer, WSO Chair and the WSB Chair. Such emergency purchases are to be noted in the Treasurer's monthly report at the meeting immediately following the event.
 - iv. **Professional Service Contracts** - Contracts for any professional services, including legal and accounting, shall be authorized by a 2/3 affirmative roll call vote of the WSB.

2. **Receipts** - All funds, regardless of source, shall be deposited directly to the established account of the Fellowship. This includes any donations or payments received in foreign currency. PayPal receipts, or similar payments, shall be withdrawn on a weekly basis or at such times as determined by the Treasurer. In order to avoid the appearance of impropriety, there will be no commingling of Fellowship funds with any personal funds or accounts.
 - a. **Extension of Credit** - The Treasurer shall establish the policy regarding the extension of credit to any individual, individual group, or commercial interest. This policy will address what constitutes a past due account in days outstanding and the actions the Fellowship will take when an account is past due. It will be the responsibility of the Treasurer to manage the accounts receivables to a level of average days outstanding as set by the Board.
3. **Payments** – All payments shall be by either a check drawn on an official account of Families Anonymous, or petty cash if the amount is sufficiently small. Reimbursement of personal funds expended by a member of the WSB or FA staff shall be approved with the presentation of receipt and executed request for reimbursement or such other procedures as may be established by the Treasurer.
4. **Financial Operating Thresholds** – The Board will set minimum cash reserves and maximum salable goods inventory levels relative to the total assets of the Fellowship. The Treasurer will promptly report to the Board anytime these percentage amounts fall below or exceed these Board determined levels. These levels shall be part of the annual budget presentation to the WSB.

HUMAN RESOURCES –

1. Reports alleging any violation of the policies of the Fellowship by a member of the WSB or staff (paid or volunteer) shall be filed in writing, by either fax, email, or US Mail, to the WSB Chair and the WSB Secretary for investigation. In the event that the allegations involve either the WSB Chair or WSB Secretary, the WSB Vice-Chair shall substitute for that person. If both are involved, the WSB Vice-Chair and WSB Treasurer shall serve to investigate the allegations.
2. The WSB shall have the sole authority to establish the number of paid staff, rate of pay, benefits, and number of hours for each. The WSB shall base the decision upon the information provided by the WSO Chair and the needs of the Fellowship.
3. Paid and Volunteer staff shall report to the WSO Manager. The WSO Manager shall be responsive to requests for information from WSB members and provide information requested in a timely manner to aid them in the performance of their jobs.
4. The WSO Chair, shall, on a quarterly basis, report to the WSB the number of hours volunteered at the WSO, the number of volunteers, along with their group affiliation, and who provided that service.

ACCESSIBILITY - The first name and last initial of each member of the WSB shall appear on an Organization chart of the Fellowship that will include job function (committee assignments), date of expiration of term, and a contact email address that will be in keeping with the principles of anonymity as set forth in our Traditions.

1. With the sole exception of the “Board Members” area of the FA Website, all areas of the site shall be open to any interested person viewing the site. This includes the financial reports, Board reports, once filed and made part of the approved minutes. The only part of Board reports that shall be redacted on the generally accessible site shall be those involving the discussion of personnel matters or potential or active litigation.²
2. A list of Committee members shall appear on the organization chart. Said list shall only include the first name and last initial and group affiliation of the member. Personal contact information of the committee members shall not be included with the posting of information. All contacts shall be directed through the appropriate committee chair or through the WSO.

² Such matters, if having a potential material impact on the Fellowship, shall be included in the footnotes of the year-end financial report.