

# **PPG-11**

## **Families Anonymous Inc.**

### **Transparency Procedures**



Date of Adoption 5/23/2000

Revision Date 09/19/2020

Next Review Due: July 2024

The following document is the companion created to affect the implementation of the Transparency Policy of the Fellowship (PPG-10), as adopted or amended. In the event any section of this document is found to be in conflict with the Traditions or Bylaws of Families Anonymous, those documents shall be the overriding authority.

#### ACCOUNTABILITY –

- 1) **Annual Budget** – The World Service Board (WSB) shall establish the fellowship’s general budget priorities for the upcoming fiscal year. The Budget Committee shall recommend how the available funds will be allocated to meet the WSB’s priorities. These allocations shall 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 2/3rds vote of the entire WSB. It shall be the Budget Committee’s responsibility to develop a plan that maintains the minimum cash reserves as determined by the WSB.

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.

- 2) **Annual Report - The** annual report of the fellowship shall be published in its complete form on the official website. 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; and the annual report of the Financial Oversight Committee as well as the current year’s income statement and balance sheet.<sup>1</sup>
  - a. The annual report shall, to the greatest extent possible, show through the use of appropriate graphs and charts the trends in membership, donations, literature sales, and expenditures, with the latter three being also shown 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 WSB for consideration. If possible, formal adoption of the report by the WSB shall take place at the next regularly scheduled WSB meeting immediately following the date of the report’s submission.
- 3) **Treasurer’s Report** – The Treasurer’s monthly report shall include an income-and-expense statement and a 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., The Treasurer’s March report would be required to include the figures for the January close and, if possible, would include those for the February close.) In addition, any significant financial event shall be immediately reportable to the WSB at the time such becomes known to the Treasurer.

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<sup>1</sup> 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.

## FINANCIAL MANAGEMENT –

- 1) **Contracts** - Pursuant to the provisions of Article 5 Section 4 of the FA Bylaws, no contract shall be entered into without prior approval by the WSB. Such approval shall require a roll call vote of the WSB with a simple majority vote in the affirmative. Copies of all contracts shall be submitted to all WSB members at least fifteen (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-priced, qualified bidder/provider. In those instances where the lowest-priced 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 thirty-six (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 \$800 shall require written bids or quotations from at least three (3) qualified vendors. In the event such purchase is from a retail vendor (whether brick-and-mortar or online), comparable quotes shall be acceptable by the submission of printed advertisement or online pricing sheets.
    - iii. **Operating Expenses** - The purchase of all operating expense items totaling less than \$350 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, the WSO Chair, and the WSB Chair. Such emergency purchases are to be noted in the Treasurer's monthly report at the WSB meeting immediately following the event.
    - iv. **Professional Service Contracts** - Contracts for any professional services, including legal and accounting, shall be authorized by a roll call vote of the WSB with a simple majority vote in the affirmative.
    - v. **Literature Inventory** - The purchase of all Literature totaling less than \$500 (including shipping cost) 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, the WSO Chair, and the WSB Chair. Such emergency purchases are to be noted in the Treasurer's monthly report at the WSB meeting immediately following the event.

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. Credit card 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 shall be no comingling of fellowship funds with any personal funds or accounts.
3. **Payments** – All payments shall be made either by a check, debit card, or electronic transfer drawn on an official account of Families Anonymous or by petty cash if the amount is sufficiently small. A request for reimbursement of personal funds expended by a WSB member or by a WSO staff person or a volunteer shall be accompanied by a documented receipt and shall comply with such other procedures as may be established by the Treasurer.

#### **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 U.S. mail, to the WSB Chair and the WSB Secretary for investigation. In the event that the allegation involves 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 the WSB Treasurer shall serve to investigate the allegation.
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 staff person. The WSB shall base such decisions on information provided by the WSO Chair and on the needs of the fellowship.
3. Paid and volunteer staff shall report to the WSO Committee chair. The WSO Administrator shall be responsive to requests for information from WSB members and shall provide information requested in a timely manner to aid them in the performance of their jobs.

#### **ACCESSIBILITY**

The following information shall be available to the general public on the FA website for each member of the WSB:

- First Name and Last Initial
- Member’s Committee Assignment(s)
- Date of expiration of term
- A contact email address that is in keeping with the principle of anonymity as set forth in our traditions
- A contact phone number (with the permission of the WSB member)