

# Financial Procedures Manual



BETHUNE-COOKMAN UNIVERSITY  
NATIONAL ALUMNI ASSOCIATION

2010 - 2011

January 13, 2011

*Updated 4/11/19*

Alumni of B-CU:

This Manual of Financial Procedures is designed to formalize and place in writing the procedures and system utilized in managing the finances of this organization. We want to thank the individuals named below for their contributions and assistance over the years in instituting the policies, practices and procedures detailed in this manual. Procedures and policies covered involve the following:

- **Finance Procedures** – Our system utilized for financial record keeping, disbursements, fundraising, credit card transactions, Pay Pal Transactions, paying of bills, and other related activities associated with the control of finances.
- **Chapter Assessments** – Our system for setting minimum fundraising goals for each chapter with the intent of establishing and planning National Alumni Association budget and expenditures.
- **Chapter Evaluations** – our system for evaluating the effectiveness of chapter operations with the aim of providing feedback to the chapters for their improvement.

These procedures are designed for the benefit of the Association and will be amended, updated and/or revised as the need arises. **It is highly suggested that all NAA officers read and be familiar with the contents of this manual.** Suggestions for improvement should be submitted to the Budget and Finance Committee for consideration.

John H. Williams, Chairman  
Budget and Finance Committee  
01/13/11

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## I. NAA FINANCIAL PROCEDURES

### A. DONATIONS & INCOME

1. **INCOMING MAIL PROCEDURES:** All incoming NAA written correspondences and income should be mailed to the NAA mailbox. Incoming funds from the P. O. Box are recorded in a “Mail Log” by the Corresponding Secretary who then turns them over to the Treasurer for recording and depositing in the Bank Account. A copy of the documents and details are transmitted to the Financial Secretary for her records. The Financial Secretary records such transactions in a “Currency Log” and emails a Receipt/Letter of Acknowledgement to the donor thanking him/her for the donation within one week of receiving the funds.
2. **RECEIPTS:** The Treasurer gives or faxes a signed written receipt to the Financial Secretary showing the amount of money received with the date of the receipt along with a copy of the bank receipt.
3. **BANK TRANSACTIONS:** Deposits, withdrawals and other transactions with the bank are handled by the Treasurer.
4. **LIFE MEMBERSHIP WELCOME:** The Treasurer emails or faxes copy of Life Membership documents to the Life Membership Chairperson who sends a welcome letter to the new Life Member or Thank You letter for Subscribing payments..
5. **RECEIPTS:** For other incoming funds, a signed written receipt, pre-numbered tickets, or sale item is given to the donor in exchange for donations, admissions or other items being sold.
6. **PAYMENT BY CHECK:** In order to leave an audit trail, payments and other financial transactions shall be by checks, where possible. Cash transactions are discouraged.
7. **CONFERENCE CASH ADVANCE:** Profits accrued from hosting the annual conference is returned to the NAA the following year as part of the host chapter’s assessment donation.
8. **CONFLICT OF INTEREST/NEPOTISM POLICY:** Acts by members or employees that constitute a conflict of interest wherein the interest of the member or employee negatively impacts the interest or the motivation to act in the interest of the NAA is prohibited. Nepotism, to include patronage or favoritism that is bestowed based on family relationship, is prohibited. Activities and/or acts that can be construed as constituting a Conflict of Interest or Nepotism shall be subjected to acceptance or rejection by the Executive Committee. A super majority (¾ positive) vote is required for acceptance.

## **B. PAY PAL RECEIPTS**

9. The Pay Pal Company receives the order on line, processes the payment and transfers the funds into our online Pay Pal Account.
10. The Treasurer, who is continuously monitoring our online Pay Pal Account for receipt of funds, directs Pay Pal to transfer the funds into our designated Bank Account.
11. Pay Pal transfers the funds into our Bank Account and emails a notice to our [info@bcu-naa.com](mailto:info@bcu-naa.com) email account.
12. The Corresponding Secretary (who constantly monitors the email account), copies and saves the Pay Pal notice of the bank credit, records it in the NAA Mail Log and emails or mails a **receipt** or **Letter of Acknowledgement** to the payer.

## **C. CREDIT CARD PROCEDURE**

13. The credit card payment is received by the Corresponding Secretary either by mail at the NAA P. O. Box or by email on the NAA website.
14. The Corresponding Secretary records receipt of the credit card payment in the **NAA Mail Log**.
15. The Corresponding Secretary emails or mails a **receipt** or **Letter of Acknowledgement** to the sender.
16. The Corresponding Secretary mails the credit card charge form to the Treasurer for processing.
17. The Treasurer (or designee) calls the customer to obtain any additional needed information (e.g., security code), processes the credit order and sends it to the Pay Pal Company so that the payer's card can be charged.
18. The Pay Pal Company processes the payment and transfers the funds into our online Pay Pal Account.
19. The Treasurer, who continuously monitors our online Pay Pal Account for receipt of funds, directs Pay Pal to transfer the funds into our designated Bank Account.
20. Pay Pal transfers the funds into our Bank Account and emails a notice to our [info@bcu-naa.com](mailto:info@bcu-naa.com) email account.
21. The Corresponding Secretary, who constantly monitors the email account, copies and saves the Pay Pal notice of the bank credit, records it in the NAA Mail Log and emails or mails a **receipt** or **Letter of Acknowledgement** to the payer.
22. **CREDIT CARD PAYMENTS:** To facilitate our audit process, whenever possible NAA bills should be paid by check. Credit card payments and purchases should be used sparingly and only when a check is not readily available or convenient.
23. **CREDIT CARD LIMITS:** An upper limit of five hundred dollars (\$500.00) is established for credit card purchases.

#### **D. DISBURSEMENTS**

24. The Treasurer writes and signs the Disbursement Voucher (Check Payment Requisition) after receiving the invoice from the vendor or National President.
25. The invoice is attached to the voucher and, after signing it to verify availability of funds, the Treasurer faxes or emails them to the President and Financial Secretary for signature and filing. The check is then prepared, signed and mailed to the vendor with a copy being faxed to the Financial Secretary. A small supply of checks can be pre-signed by the Financial Secretary to cover expenditures under \$2,000.00.
26. For routine, recurring monthly bills (utilities, security, etc.), documentation can be attached after payment is made.
27. The Treasurer signs the Disbursement Voucher, writes the check and makes a copy of the check on the bottom of the voucher (or just attaches a copy of the check to the voucher and invoice) saving the package as documentation for later filing in that's month file folder in the Alumni Center.
28. A copy of the month's bank statement is included in the month's file folder in the Alumni Center for future audit purposes.

#### **E. REIMBURSEMENTS AND PAYMENTS**

29. The Budget & Finance Committee is to be consulted prior to the issuing of orders, agreements or contracts requiring NAA payment or compensation for reimbursements or payments over \$100.00 for services rendered.
30. A Performance Agreement or contract should be executed in writing for services costing the NAA over \$100.00. This does not include payment of bills and pre-approved money spent on behalf of the organization with receipts as documentation
31. For reimbursement, or return of funds for preauthorized expenditures on behalf of the NAA, the expenses should be pre-authorized by the President, his designee, the Committee Head or the Treasurer.
32. Payment for goods or services rendered, or financial compensation for preauthorized services or products for the NAA, must be pre-authorized by the president..
33. Reimbursements should be only for **legitimate** and **reasonable** NAA expenses.
34. Proper **documentation** should accompany the reimbursement request.
35. Reimbursement request should be made on or attached to an official **NAA Check Requisition Form**.
36. All outstanding committee-related bills should be collected by the Committee Chairperson and submitted to the Treasurer for processing and reimbursement as soon as possible but within the specified time limit.
37. Bills and requests for reimbursements, along with documentation, should be submitted within forty-five (45) days of the transaction or event.
38. Reimbursement and/or payment by the Treasurer should be made within two weeks of receipt of required documentation.

#### **F. ADMISSIONS & GATE RECEIPTS**

39. For admission to paid events, raffles and other cash collections, pre-numbered tickets shall be obtained from the treasurer prior to the event with unused tickets being returned at the conclusion of the event. Funds collected should be reconciled with the number of tickets sold. Individuals collecting cash at the gate shall give the Financial Secretary a signed statement stating the total amount of cash received along with the receipts.
40. For accounting purposes, paying guests to paid events shall be given pre-numbered tickets as they pay. The Financial Secretary shall ensure that money and tickets used are counted and reconciled as soon as possible in a safe and secure area before turning the money over to the Treasurer for depositing.

## **G. RECORD KEEPING**

41. Utilizing financial data received from the Treasurer and Corresponding Secretary, the Financial Secretary shall compile a Financial Report or Currency Log detailing all income and expenditures by date, source, purpose and category of each fiscal year on an annual basis.
42. Written and/or electronic copies of each year's financial records (Treasurer's report, Financial Secretary's Currency Log and Corresponding Secretary's Mail Log) shall be filed in the Alumni Center at the end of each fiscal year in a locked cabinet (or room).
43. All NAA records, secretarial and financial, shall be maintained for a period of not less than ten (10) years.
44. The Treasurer and Financial Secretary shall get together (telephone or in person) at least a week prior to each Board of Directors (BOD) meeting and National Conference to update and reconcile records, budgets and financial reports.
45. The National President shall be presented financial balances and updated with a summary of financial transactions monthly so that informed administrative decisions can be made in a timely manner in the best interest of the Association.
46. The National President shall be kept abreast of important financial matters by the Treasurer, Financial Secretary and BFC in a timely manner.
47. Donations received shall be acknowledged by an emailed **Letter of Acknowledgement** and/or a mailed receipt and thank you letter as described in # 1 above **and** deposited within 14 days of receipt. A Copy of the acknowledgement document shall be filed in the Alumni Center along with the monthly statements.

## **H. FINANCIAL SECRETARY**

48. The Financial Secretary (or Treasurer), with input from the President, Treasurer and Budget and Finance Committee, prepares and maintains the NAA annual budget showing projected and actual data.
49. Presents the budget at BOD meetings, Executive Committee Meeting and General Assembly of the National Conference.
50. Receives correspondence of all incoming monies from the Corresponding Secretary; who submits actual checks to Treasurer for deposit.



51. Maintains a record of all incoming monies for assisting Treasurer with NAA annual State and Federal filing and audits.
52. Maintain an ongoing log/cumulative record (see appendix) of Accounts Receivables with reminder bills/invoice being sent to the responsible individuals in a timely manner and a report being presented to the Executive Committee at the end of each year detailing outstanding accounts. The log is to be turned over to the new Financial Secretary upon change of officers.
53. In order to keep separate the Treasurer and Financial Secretary functions and to maintain a check-and-balance system, the Corresponding Secretary serves as back-up to the Financial Secretary.

## **I. TREASURER**

54. The Treasurer presents a Treasurer's Report showing a summary of each category of receipts (account balances) and expenditures details, along with Life Membership Account balances, bank deposits and balances at each BOD meeting and at the Executive Committee Meeting and General Assembly of the National Conference.
55. The Treasurer processes Accounts Payables on a biweekly to monthly basis keeping the Association current with all financial obligations. A report is given to the Executive Committee at the end of each year detailing and explaining all outstanding accounts unpaid for more than one month.
56. The Treasurer shall supervise the filing of all federal and state forms by the annual deadline date:
  - IRS tax forms (Form 990 with schedules & 1099)—November 15<sup>th</sup>
  - State of Florida Solicitation of Contribution form---March 5<sup>th</sup>
  - State of Florida Department of Corporations annual Certificate of States filing---March 5<sup>th</sup> (400.00 fine if received after May 1<sup>st</sup>)
57. In order to keep separate the Treasurer and Financial Secretary functions and to maintain a check-and-balance system, the Corresponding Secretary serves as back-up to the Treasurer.

## **J. CORRESPONDING SECRETARY**

58. The Corresponding shall handle NAA correspondences to include distribution of incoming mail and, upon request, assist the president with preparation of outgoing mail. Specific duties include the following:
  - Retrieve mail from mailbox.
  - Log mail in *Mail Log* with description of item along with date.
  - Distribute mail as needed.
  - Make copies of checks, bills and related documents for distribution to the Financial Secretary and Treasurer.
  - Send currency and bills to the Treasurer for depositing and bill payment.
  - Upon request, assist the president with preparation of drafts for mailing/emailing.

## **K. BONDING OF FINANCIAL OFFICERS**

59. The four financial officers (President, Treasurer, Financial Secretary, and Corresponding Secretary) shall be bonded as a protection for the NAA against loss of money.

#### **L. NATIONAL SUNSHINE COMMITTEE:**

60. The NAA Chaplain will serve as Chairperson and is responsible for sending sympathy cards to the families of financial alumni during bereavement or extended hospitalization of the alumni, spouse, child, or parent.
- An annual budgeted shall be established for the Chaplain to handle Sunshine matters.
  - Each chapter shall appoint a representative to serve on the committee and notify the Chairperson of the death or hospitalization of the chapter's financial member(s).
  - B-CU's representative shall inform the NAA Chaplain of alumni deaths for which University resolutions are issued.

#### **M. BUDGET AND FINANCE COMMITTEE**

61. **NAA ANNUAL BUDGET:** The Budget and Finance Committee (BFC) produces and presents an annual budget to the National President for inspection and feedback at least one week prior to the Fall BOD meeting. The Financial Secretary, or designee, presents the Budget to the BOD for approval at the Fall BOD meeting.
62. **BUDGET UPDATE:** The BFC presents the updated budget showing expenditures to date, with suggested modifications if necessary, to the National President for inspection and feedback two weeks prior to the Spring BOD meeting. If there are updates to the budget, the Financial Secretary, or designee, presents the updated budget to the BOD for approval at the Spring BOD meeting.
63. **REVIEW OF FINANCIAL PROCEDURES:** The BFC reviews the current financial procedures at the National Conference and suggests changes/revisions to the President and Executive Committee, if warranted.
64. **NAA INTERNAL AUDIT:** The Audit Committee shall perform an internal audit of all financial records and related accounts (Pay Pal, Credit Cards) prior to each National Conference and report the findings at the National Conference.
65. **CHAPTER AUDITS:** Since all chapters operate under the umbrella of the National Alumni Association's 501(C)(3) status, the NAA Audit Committee will audit selected chapters' financial records on a rotating basis each year to stay in compliance with Internal Revenue Service regulations regarding non-profit organizations.
66. **EXTERNAL AUDIT:** The BFC obtains an external audit by a qualified auditor every two years.
67. **BUDGET & FINANCE COMMITTEE COMPOSITION:** The Vice President, Treasurer, Financial Secretary, Parliamentarian and other presidential appointee(s) shall serve on the Budget and Finance Committee.

## M. CONTRACTS

68. A written **Performance Agreement Form** setting the terms and conditions of a fee-based job assignment must be structured by the Treasurer and/or President with the vendor and approved by the Executive Committee (BFC if \$1,000.00 or less) before work is begun and payment is authorized on small (less than \$5,000.00) jobs.
69. A **Contract** between the NAA and vendor must be structured by the **Contract Committee /BFC** and approved by the BOD for all major assignments/agreements/jobs of more than \$5,000.00.
70. **IRS Form 1099** - Miscellaneous Income Tax Form, shall be issued to vendors who are paid over \$600.00 during any fiscal year by January 30<sup>th</sup> of the following year.
71. **FORM W-9**: In compliance with IRS rules and regulations, vendors or companies providing services or doing work for the NAA with the possibility of receiving \$600.00 or more in remuneration during the fiscal year must complete and provide the NAA Treasurer with a Form W-9, Request for Taxpayer Identification Number (TIP), containing their Federal Employee Identification Number (FEIN) or Social Security number so as to be issued a Form 1099 for tax purposes. All prospective employees shall be informed of this in writing (see appendix) and be in compliance prior to performing work and being paid.
72. **IRS FORM 990**: IRS Form 990 and the accompanying schedules shall be completed by the deadline date (November 1) following each fiscal year.

## N. NATIONAL CONFERENCE PROCEDURES

73. **Recycle of Conference seed money:** We advance a \$1,000 loan to the chapter hosting the National Conference at the time we receive the reimbursement from the previous host chapter.

Dear President \_\_\_\_\_:

Enclosed is the \$1,000.00 advance seed money to be used as needed in the preparations for the 2011 National Conference. **The seed money is issued to the conference host chapter each year as a loan and should be returned within one month of the conclusion of the conference so that it can be issued to the next host chapter.**

If there are questions, please call National President \_\_\_\_\_ at \_\_\_\_\_.

74. **Conference Profits:** Profits accrued from hosting the annual conference is returned to the NAA the following year as part of the host chapter's assessment donation (or Ms. Alumni Contest contribution).

## O. NAA FUNDRAISING GUIDELINES

75. Money raised through fundraising or collected in the name of and/or under the 501(c)(3) status of the NAA must be rendered within one month of receiving the funds to the NAA to be applied in the established assessment areas (Ms. Alumni Contest, Souvenir Journal, Contributions, dues, Alumni Center Assessment) unless there is a prearrangement with the NAA President/Executive Committee.

76. Except for regularly conducted NAA fundraising activities by Chapters or NAA committees, there shall be no fundraising done in the name of the NAA unless preauthorized in writing by the National President (see Request for Permission Form in appendix, page 51).
77. The number 1 priority of chapters is to meet their annual assessments as to provide revenue for support of B-CU. Assessments should be met before funding of other chapter projects or activities. Funds generated by chapters and Ms. Alumni contestants through fundraising, souvenir journal ads, and/or sponsorships in the name of the NAA may be credited toward the chapter's assessment and Ms. Alumni contest but must be rendered to the NAA treasury.
78. Any pre-authorized invoices, bills or Request for Reimbursements must be submitted to the Treasurer for payment, along with required supporting documentation, within thirty (30) days of the transaction and no later than within 15 days prior to the close of the fiscal year.
79. In order for chapters to receive in-kind or other credit for a non-financial gift, the terms of the credit must be requested in writing to the President/Executive Committee in advance of the service.
80. Chapter must pay their annual assessment prior to financing scholarships, endowments, and/or other financial endeavors.

## **P. TAX EXEMPT STATUS**

81. **TAX EXEMPT STATUS:** In the B-CU alumni association, only the National Alumni Association is authorized to hold tax exempt status, 501(c)(3) designation and a Federal Tax ID number. Member chapters operate under the National's 501(c)(3) and tax exempt status and should submit an annual financial report to the NAA accounting for all income, expenditures and account balances. Permission should be obtained from the NAA prior to using the association's tax identification number. The NAA, the parent organization for all member chapters, is responsible for the gathering of data and filing of all state and federal mandated forms (990, 1099, annual reports, etc.).
82. **WITHHOLDING OF FUNDS:** Nonprofit 501(c)(3) tax exempt organizations should not be in the business of accumulating wealth but should operate in pursuit of its mission and goals. Therefore, money raised by the NAA and its member chapters for and in the name of B-CU should be directed to the University in the year in which it is raised.
83. **IRS COMPLIANCE POLICY:** The NAA is legally responsible to the IRS for reporting income and expenditures for itself and for that of member chapters chartered to operate under the NAA 501(c)(3) status. Therefore, NAA chapters are to submit an end-of-year financial report to the NAA by September 1<sup>st</sup> following the end of each fiscal year detailing each chapter's annual income, expenditure transactions, account balances in all chapter bank accounts and other financial holdings. Failure to follow this policy will result in the following progressive penalties:

- A. A formal request in writing for said documents.
- B. Probation if non-compliance ensues for two months.
- C. Suspension of chapter after a year of noncompliance, pending receipt of requested documents.
- D. Revocation of charter following two years of non-compliance.
- E. Forfeiture of financial holdings following the revocation.

The Chapter Liaison Committee will work with the Budget and Finance Committee to monitor and ensure compliance with this policy.

**84. INACTIVE AND/OR UNRESPONSIVE CHAPTERS:** Chapters that fail to reply, respond or comply with correspondences or requests from the NAA (including chapter assessments requirements) will be subjected to sanctions and disciplinary actions to include the following progressive steps:

- A. A formal request in writing from the Chapter Liaison Chairperson to the Chapter President and Treasurer for chapter compliance with the request(s).
- B. Placement on probationary status if improvements or corrections of the deficiencies are not attempted and/or effected within three months of the initial formal request. The Chapter Liaison Committee will attempt to work with the chapter to correct the deficiencies.
- C. Suspension of chapter if corrections of deficiencies, compliance with request(s) and/or improvements are not effected by the next convention.
- D. Revocation of charter following two years of non-compliance and lack of improvements.
- E. Forfeiture of financial holdings following the revocation of charter. The chapter will be credited with donating the funds to B-CU.

The Chapter Liaison Committee will work with the Treasurer to monitor chapters' responses and compliance with NAA requests and rules and will recommend sanctions and disciplinary actions, when appropriate. Sanctions will be continued until adequate progress or compliance is attained.

**85. DISTRIBUTION OF FINANCES OF DEFUNCT CHAPTERS:** Funds raised in the name of or for B-CU by a chapter that has become inactive for three years or more should be surrendered to the NAA for submission to B-CU as a donation from the chapter.

#### **Q. EXPENDITURE LIMITS**

| <b>APPROVER</b>     | <b>AMOUNT</b>            |
|---------------------|--------------------------|
| President           | \$0 to \$1,000.00        |
| Executive Committee | \$1,000.01 to \$5,000.00 |
| Board of Directors  | \$5,000.01 and above     |
| Credit Card         | \$500.00 and under       |

NATIONAL ALUMNI ASSOCIATION OF  
BETHUNE- COOKMAN UNIVERSITY

**TRAVEL AND BUSINESS EXPENSES POLICY**

**POLICY NUMBER: NAA-091512**

**I. PURPOSE**

To establish and provide travel and business expenditure reimbursement guidelines for reasonable and necessary business expenditures incurred by B-CU NAA agents, while transacting B-CU NAA business. It is the purpose of this policy to describe the types of travel and business expenditures payments can be made using the Bank Debit Card as payment. It is the responsibility of each employee cardholder to insure incurred expenses are reasonable (i.e., neither lavish nor extravagant) and unnecessary.

**II. SCOPE**

These guidelines apply to person who has been issued a Bank Debit Card by the banking institution of B-CU NAA Bank Account. This policy pertains to business travelers (i.e., Board member or agent) whom are required to travel and entertain while transacting business for B-CU NAA, and authorize business expenditures related to B-CU NAA.

**III. RESPONSIBILITY**

The Board has the responsibility of establishing general policy guidelines. The development and administration of this policy is the responsibility of B-CU NAA Executive Committee. The Budget & Finance Committee, as a subcommittee of the Executive Committee, shall oversee the travel and Business procedures and report back to the Executive Committee annually or as needed with status reports recommendations for change when warranted. The Budget and Finance Chairperson and Financial Secretary are responsible for overseeing the policy/guidelines. Approval of expense reports indicates prior review of all expenses submitted for reimbursement by the immediate supervisor or manager, and that all are in compliance with this policy..

It is the responsibility of each Board member, or agent who incurs travel and business expenses on behalf of BCU NAA, and persons designated to make travel arrangements on behalf of others, to be cognizant of this policy to minimize and prevent any misunderstandings or misinterpretations. Reports of noncompliance of these guidelines will be provided to the Board for review and appropriate action.

It is the responsibility of the person incurring travel and business expenses have prior approval based on the budgeted line item and the need for such expenses before it is incurred and then provide the business expense report(s) including attached original documentation to financial secretary for recording and to the treasurer for their monthly treasurer's report, this will ensure proper planning and compliance in accordance with this policy.

**IV. EXPENSE GUIDELINES**

## A. General Guidelines

BCU NAA will advance or reimburse travelers for reasonable, allowable expenses incurred on behalf of the organization. Travelers are expected to exercise prudence, discretion and sound business judgment when incurring these expenses. The bank debit/credit card shall be limited to fuel and meal charges. All other charges unless deemed immediately necessary shall follow the preset guidelines of submitting payment through the voucher system.

Typically, the following types of business expenses are reimbursable (subject to policy guidelines):

### **In Town**

Business meals  
Gratuities

### **Out of Town**

- Hotel Lodging
- Meals
- Gratuities
- Car rental or other transportation
- Communications (i.e., fax, e-mail, etc.)
- Registration Fees
- Postage / Shipping
- Business related gasoline charges
- Tolls and parking

Expenditures normally **not** reimbursable and require advance approval are noted below. Such is in accordance with the Tax Reform Act and current guidelines of the ***Internal Revenue Service (“IRS”) Code, Publication 463***, and applies to all business-related travelers.

- Sporting / Athletic events
- Theater
- Private residence gatherings
- Membership in or use of social/health club facilities
- Nightclub expenses
- Emergency childcare (baby-sitting services, etc.)
- Personal recognition events
- Entertainment
- Promotional expenses (T-shirts, caps, etc.)



Any business expenditures not specifically addressed in this policy should be clarified with and approved before they are incurred. This will avoid misunderstandings of the policy and will relieve individuals of personal liabilities for expenditures.

## B. Business Meals (Per IRS' Guidelines)

### 1. Criteria

To qualify for reimbursement, the business meal and entertainment expenditure must meet the following criteria:

- A BCU NAA representative must be present during the expenditure.
  - The expenditure must be a bona fide business related and held in an atmosphere conducive to a business transaction.
  - The expenditure must be directly related to or associated with the active conduct of business.
  - The expenditure cannot be lavish or extravagant. Good judgment should be used with respect to the amount spent on meals. .
- Documentation support with **original** receipts must be provided to the treasurer and financial secretary for recording; whether charged on the bank debit/credit card or voucher reimbursement of expense report is submit should include **(a) nature / purpose of the business meal (i.e., topic(s)) and (b) the complete names of the parties present to ensure the organization receives all applicable Tax deductions.** Such is in accordance with the Tax Reform Act of 1986 that limits the deductibility of and imposes eligibility tests for business travel and entertainment expenses. Meals and travel that are not directly related to NAA business are not reimbursable.

### 2. Meals - Local

The charging of meals incurred within the business traveler's home base area are generally not reimbursable, even though the meal may be with other BCU NAA or representatives and described as a working discussion.

### 3. Meals – Overnight Travel

While there is no rigid limit on meal reimbursement, the following reasonable guidelines based on the IRS meals and incidental expenses table should be considered when NAA business related and traveling overnight:

|           |                    |
|-----------|--------------------|
| Breakfast | \$ 5.00 - \$12.00  |
| Lunch     | \$ 8.00 - \$ 15.00 |
| Dinner    | \$10.00 - \$ 20.00 |

*The guideline above is **not** a per diem, and **actual** individual meal expenses ***must be recorded on weekly expense report.*** Reasonableness must be the guideline to meal expenses, and it should also be recognized that some areas are more expensive than others and will require larger expenditures. As always, care and prudence must be exercised when incurring expenses.*

### 4. Meals – One Day Travel

BCU NAA will be reimbursed for individual meals, if applicable, when on business trips of a one-day duration (same day departure and return). Only meals while away qualify and should fall within the guidelines stated above for overnight travel.

#### C. Personal Automobile and Vehicle Expenses

It is the B-CU NAA President responsibility to drive prudently and safely (i.e., adhering to the general traffic laws, operating the vehicle with a valid driver's license and current automobile insurance, not under the influence of drugs and alcohol, and utilizing seat belts). Use of a personal automobile to conduct business on behalf of B-CU NAA is permissible.

The use of a rental automobile should be used sparingly and with preapproval through our voucher system. The bank debit/credit card shall be utilized for gasoline purchases for business purposes of B-CU NAA. It is the responsibility of the traveler to contact the treasurer and/or financial secretary for availability funds prior to use the debit/credit card. The traveler shall provide the treasurer and financial secretary within (5) business days the original receipts and voucher for reimbursement of travel expenses (see attached), for recording to the financial records of B-CU NAA.

Additionally, the traveler may opt for the current per diem rate of \$50.00 per day for out-of-town trips. This rate allows for all expenses including fuel, oil, depreciation, personal insurance and repairs. This is an option rather than utilize the bank debit/credit card. The traveler shall submit a voucher for reimbursement of travel expenses (see attached), along with the supporting documentation of his/her travels immediately upon their return in order to receive an immediate turn around on direct payment.

The cost of tolls and reasonable parking charges incurred while on BCU NAA business should, included on the report will be reimbursed. Note that parking, speeding or other fines resulting from traffic violations will not be reimbursed by BCU NAA.

Mileage and reimbursable expenses must be itemized on B-CU NAA's Voucher For Reimbursement Travel Expense Form by date, to and from locations, and miles for each trip with said purpose on the corresponding report.

Current practice and policy do not provide for reimbursement for travel expenses for officers or individuals to or from Executive Committee or Board of Directors meetings, except for National Conferences.

#### D. Miscellaneous

##### 1. General

Expenses are reimbursed when they are found to be reasonable and directly related to transacting the business of BCU NAA. Meetings or encounters with alumni are not considered business and therefore related expenses not reimbursable.

##### 2. Gratuities

Gratuities paid for services rendered must be reasonable and customary to qualify for reimbursement by BCU NAA. In certain cities, gratuities may be added directly to the meal bill and care should be taken not to "double tip".

##### 3. Office-related Expenses

Supplies, postage, express/overnight mailing and copying expenses for those working from their homes and away from the respective alumni center are appropriate. The bank debit/credit card shall be utilized to pay for such expenses.

All other expenditures are limited and/or unallowable charges to the bank debit/credit. Any expenditure that exceeds maximum value of \$150.00 must submit a voucher for payment, the use of the bank debit/credit card is considered unauthorized for those purchases. A receipt is required for these types of business expense, i.e., florist invoice, equipment, etc. The name and address of the payee, along with the recipient and purpose must be shown.

#### **E. Personal Travel Expenses**

When personal travel is combined with business travel, the cost of the personal travel is the traveler's responsibility in its entirety. Any savings, which may result in the combining of business and personal travel, is the property of BCU NAA. In no case will BCU NAA reimburse the individual for more than cost if the trip had not combined personal travel. Travel justifications (i.e., air, hotel, car, meal, etc.) are mandatory for Saturday night, weekend stay-over or traveling more than one day prior to the commencing of the business purpose.

#### **F. Nonreimbursable Expenses**

The items listed below are representative of personal and non-reimbursable expenses. This list is not comprehensive and should serve as a guideline. In general, any expense that is not reasonable, prudent or directly related to the conduct of business is not reimbursable.

- Dues for airline travel clubs
- Alcoholic beverages
- Dues or memberships in non-professional clubs
- Commuting to or from work
- Fines
- Hotel services (in-room movies, health facilities, etc.)
- Insurance (baggage, personal accident insurance, rental car collision insurance)
- Newspapers, magazines and periodicals (with the exception of approved trade and industry publications, which should normally be paid through accounts payable)
- Personal expenses (barber and beauty shops, postage, shoe shine, etc.)
- Unexplained expenses (including, but not limited to those on a hotel bill) or amounts in excess of actual expenses.

### **V. TRAVEL GUIDELINES & JUSTIFICATIONS**

#### **A. Introduction**

This section provides the procedures for making business travel arrangements and defines the responsibilities of the person(s) for reviewing transportation costs of all individuals who incur travel and business expenses on behalf of BCU NAA, and persons designated to make travel arrangements on behalf of others.

***Prior to any travel reservations being made for Florida Classic and Homecoming***, a BCU NAA and Voucher for Reimbursement of Travel Expenses Form (if applicable) ***must be completed*** by the traveler for advance payment to the vendor. The business purpose of the trip, cost justification, expected benefits to BCU NAA (if travel is undertaken) and other pertinent information and must be presented and approved by Executive Committee or its designee, prior to using the bank debit/credit card for payment. (i.e., Ms. Alumni and Court).

B. Hotel

Hotel accommodations are to be single rooms with a private bath at a reasonable, comfortable and convenient lodging facility. Luxury accommodations or deluxe hotels are rarely justified and cannot be reimbursed unless the business circumstances warrant the expense.

Accommodations BCU Host hotels will be double-occupancy for cost saving measures. ***While there is no rigid limit on hotel rates***, the suggested guideline when traveling in all but very expensive cities is \$61.00 to \$150.00 per night. If the selected hotel rate is not an already negotiated rate (i.e., conference/convention rate), the traveler may choose to stay in a higher-rate room and pay the non-reimbursable excess / difference over the stated high-end range of \$150.00 per night.

H. Transportation

Car rental authorization is restricted to compact or intermediate class, unless individual circumstances require the use of a larger vehicle. Exceptions to this guideline include groups of three or more and utilizing the vehicle.

Car rental is prohibited unless the nature or location of the destination is required.

All accidents involving rental cars should be reported to the rental agency local authorities as required. Additionally, persons should report the accident to BCU NAA Executive Board Member as soon as possible. A copy of the accident report and bill of repairs, if available, should be attached to the report. If the rental auto is damaged, the rental company should be instructed to submit an invoice for the repairs to Treasurer.

However, if the accident is due to personal negligence or illegal activity, the person will be billed for all damages.

VI. **ADMINISTRATION AND DOCUMENTATION**

A. Documentation

Identified documentation requirements for specific expenditures are:

1. Individual Travel

While incurring expenses on BCU NAA business, **original** receipt documentation **is required** for all expenditures as noted below, including those incurred on BCU NAA's Corporate credit cards. Under no circumstances will reimbursements be made from or based upon the traveler's personal credit card statement(s).

- Lodging charges;
- Auto rentals;

- Meals; and
- Any other expense submitted for reimbursement.

Documentation and/or a written explanation will be required on any item that may be questioned in the expense report.

## 2. Business Meals and Entertainment

Business meals expenditures require **original** receipt documentation, regardless of the dollar amount (this is a mandatory IRS requirement). Register receipts, restaurant bills, and/or debit/credit card receipts are acceptable. Tear tab receipts are **generally not acceptable**.

Additional documentation will be required on the expense report: date, name, the place of the meal, name and title of person(s) entertained and the company they represent, and the specific business reason for the expenditure. (These are mandatory IRS requirements).

## B. Expense Reports

### 1. Frequency of Submission

Each business traveler is **required** to submit an expense report following a business assignment or at the end of each weekly reporting period (through Saturday) in which reimbursable expenses were incurred. If out of town for an extended period of time (in excess of one week), arrangements for submission should be discussed with the approving authority.

### 2. Reimbursement

Reimbursements for expenses exceeding 30 days must include a written explanation of the circumstances causing the delay. Requested reimbursement of expenses for which the related expense report and original supporting and required documentation are submitted over 60 days from date expense was incurred is deemed income to the traveler by the IRS and subject to a 1099 Misc Form.

## C. Advances

Advances for travel will be granted for hardship or unusual circumstances to business travelers who incur travel and business expenses on behalf of BCU NAA. Requests for advances, including justification, must be budget approved.

If an advance is granted for a trip or other specific assignment, the unused portion of the advance must be submitted with the expense reports. The full amount of the advance must be recorded on the appropriate section of the expense report as well. The IRS considers any unused portion of a cash advance not returned by the business traveler within 60 days as taxable income.

## D. Errors in Submission

It is the responsibility of the Financial Secretary or his/her designee to deny approval for any expense report that contains errors, lacks proper documentation, is incomplete or is not in compliance with BCU NAA travel and business expense policy. It is the responsibility of the business traveler to correct or complete the expense report promptly and resubmit it for review and recording.

Improperly prepared expense reports received by Treasurer (who receives the original receipts) will be returned to the business traveler for correction and may impact the timeliness of reimbursement.

E. Review and Audit

The first level of review is the approving authority, which is the person filing the expense report. The approver is responsible for reviewing the expense report for compliance with these guidelines and will be responsible for verifying receipt documentation and expenditure limits, as required by policy.

The expense report is then routed to Treasurer for receipt documentation, validation of mathematical calculations and ensuring compliance with this policy prior to processing for reimbursement.

Finally, Executive Committee, Budget & Finance Committee, Programmatic auditors, and external auditors may occasionally review expense reports for compliance.

*Form 091512*

## HISTORY OF NAA FINANCIAL ACCOUNTS

Following is a brief history and purpose of the various NAA financial accounts from their beginning to the present. The grand total of all accounts as of June 30, 2013 was **\$420,921.76**.

### **LIFE MEMBERSHIP CLUB/B-CU NATIONAL ALUMNI GENERAL ENDOWMENT FUNDS**

The B-CU National Alumni General Endowment Account is the portion of the university's endowment that was established in 2008 in perpetuity by the NAA with its Life Membership Club funds. The growth of the account is funded by annual donations of Life Membership fund and the accumulated compounded interest of the account. The Life Membership Club began during the tenure of the 14<sup>th</sup> National President Carver H. Portlock of Philadelphia in 1984 when Attorney Morris Milton of St. Petersburg introduced to the NAA the concept modeled after his fraternity's (Omega Psi Phi) Life Membership Club. The initial goal of attaining \$100,000.00 was changed to \$1,000,000.00 after it was accomplished. President Portlock appointed Attorney Morris Milton the first Chairman with Principal John Williams serving as Cochairman. Attorney Milton was elected National President in 1985 and Principal Williams began serving as Life Membership Chairman. Principal Nathaniel Davis of Jacksonville became the first National Life Member paying the fee of \$500.00. When asking for B-CU administration's approval of its goal of accumulating \$1,000,000.00 in the account, B-CU VP John Frink responded by saying "Why not \$2,000,000.00?" President Bronson responded to the goal by calling Williams a "Visionary". Over the years, the one-time Life Membership fee increased first to \$750.00 and later to \$1,000.00. The intent is to gradually increase the fee to \$2,000.00. The funds were invested with three different accounts over the years:

- Solomon, Smith, Barney of New York: invested \$87,000.00 in 1984 and ended at \$128,517.44 for a profit of \$41,517.44.
- Wachovia AIMS Fund in Daytona Beach: invested \$45,951.08 beginning in 1986 and ended at \$53,593.73 for a profit of \$7,642.65.
- 4M Entertainment in Orange County: Invested \$60,000.00 in 2006 in what turned out to be a Ponzi scheme. Owner Mr. Carmen "C. T." Andolina of Orlando ran away and cannot be located after losing or using the money. The \$60,000.00 was lost.

The net result of all investments is a loss of \$10,839.91. As a result of the investment loss and our inexperience in investing, the General Assembly at the 39<sup>th</sup> National Conference in Tallahassee in 2007 voted to turn the \$182,111.17 recovered from the investments plus other funds from the Life Membership Account over to Bethune-Cookman University so that the funds would be monitored and invested by B-CU along with the university's endowment funds. On September 29, 2008 under President Jacqueline Mongal, \$200,000.00 was turned over to B-CU *to be held in perpetuity as part of the university's endowment. Upon its reaching \$1,000,000.00 and thereafter, as a result of compound interest income generated by the funds and additional annual donations from the NAA Life membership Club, the annual interest will be credited as an annual donation to B-CU from the NAA.* The account had grown to over \$700,000.00 in 2018.

## **NATIONAL ALUMNI ENDOWED SCHOLARSHIP ACCOUNT**

During the tenure of our 17<sup>th</sup> National President John Williams of Miami In 1999 as a result of a statement by the PreAlumni Council Sponsor Cathy Washington that B-CU students were unaware what the NAA was and what it did, National President John Williams started a policy of setting aside \$10,000.00 per year in restricted funds for establishment of a NAA Endowed Scholarship account on campus. *The guidelines were written to award 10 scholarships per year from the annual interest generated by the account to members of the PreAlumni Council according to the established guidelines.* The account has grown to \$108,116.44 as of 6/30/13. In 2013 the BOD voted to contribute \$10,000.00 per year to the account to increase the annual interest generated to enable 10 annual scholarship awards of \$1,000.00 each.

## **NAA PREALUMNI ENDOWED ACCOUNT**

During the tenure of the 19<sup>th</sup> National President Jacqueline Mongal of Daytona Beach In 2007 following concern expressed by PreAlumni Council Sponsor Cathy Washington about the high cost of sending the B-CU PreAlumni Council to the annual UNCF/NAC/NPAC Conference, Budget & Finance Committee Chairman John Williams put forth a motion to set aside \$10,000.00 in *an endowed restricted account at Bethune-Cookman University in the name of the Pre-Alumni Council to remain in perpetuity with the interest income generated to be used annually to assist the Pre-Alumni Council in covering the expenses to its annual trip in accordance with established guidelines.* In 2008, the BOD approved a motion to increase the account to \$20,000.00. The account was at \$24,857.85 on 6/30/13. In 2014 the BOD voted to contribute \$1,000.00 per year to the account. In 2016, it was decided to transfer the PreAlumni funds into the NAA Scholarship Account and close the PreAlumni Endowment Account since B-CU was now begun to fully finance the trip to the annual UNCF/NAC/NPAC Conference.

## **MIAMI-DADE COUNTY ENDOWED DIAMONDS SCHOLARSHIP ACCOUNT**

During the tenure of Miami-Dade County Chapter President Carol Wearington in 2007, Scholarship Chairman John Williams introduced the idea of starting a Diamonds Scholarship Club by asking 30 chapter members to each donate \$1,000.00 over a three year period to fund a \$30,000.00 endowed scholarship account at B-CU in perpetuity in the name of the chapter. Fellow chapter members Carol Weatherington, Wayne Davis and the Late J. B. Turner agreed to serve on the committee and in June 2007 the initial donation was made to B-CU setting up the on-campus account. *The interest income generated by the account was to be used to award scholarship(s) according to the established guidelines to graduating high school senior(s) from Miami-Dade County who are attending B-CU in the fall.* The market value of the account was over \$54,000 in 2018.

## **OTHER CHAPTER ENDOWMENT ACCOUNTS**

Chapters which have opened or are planning on opening endowment accounts include the following and totals over \$100,000:

- Miami-Dade
- Orange County
- Ft. Pierce
- Palm Beach
- Polk



- Volusia

*John H. Williams*

1/7/14

(W-9 VENDOR REQUEST LETTER)

Dear Vendor:

Pursuant to IRS regulations and NAA policy, vendors and/or individuals who receive remuneration for services performed for the National Alumni Association (NAA) are required to complete and provide the NAA Treasurer with a completed Form W-9, Request for Taxpayer Identification Number (TIP). Attached for your convenience is a copy of Form W-9 to be completed and emailed to [info@bcu-naa.com](mailto:info@bcu-naa.com) or mailed to:

*Treasurer  
NAA of Bethune-Cookman University  
PO BOX 11646  
Daytona Beach, FL 32120*

For those vendors which receive \$600.00 or more, a Form 1099 will be submitted to the IRS with a copy being sent to the vendor.

Your cooperation is appreciated.

Sincerely,

\_\_\_\_\_, President

B-CU National Alumni Association

## **PRE-AUTHORIZATION OF EXPENDITURES PROCEDURE**

1. In order to obtain written preapproval for expenditure of NAA funds or to make a financial obligation on behalf of the Association, the Committee Head or authorized agent should complete a rough draft of the Pre-Authorization for Expenditures Form providing the details of the requested expenditures or transaction and fax it to the Treasurer in order to obtain the President's signature and approval.
2. After verifying availability of funds, the Treasurer will type up and sign the formal document before faxing it to the President for his/her signature pre-authorizing the expenditure/transaction. If funds are not available, the Treasurer will so state.
3. The President will approve or reject the proposed expenditure/transaction by signing the form and stamping it APPROVED or DISAPPROVED. Disapproval will be accompanied by a brief written explanation.
4. The President will fax a copy of the signed document to the agent and Treasurer to approve or disapprove the proposed expenditure/transaction. A copy will also be faxed to the Corresponding Secretary for filing.
5. If pre-approval is obtained, the Agent will work with the Treasurer to prepare the Purchase Order and complete the other required documents (Travel Voucher, Performance Agreement Form, Contract, and/or Check Requisition Voucher) needed to proceed with the purchase.
6. The agent will sign the invoice to indicate that merchandise has been received or service completed in a satisfactory manner and submit it to the treasurer for payment.
7. If merchandise and/or service has been acquired or performed satisfactorily and all documents properly submitted, the invoice or reimbursement will be paid within fourteen (14) business days.
8. The Treasurer will update the President and Financial Secretary and ensure that all documents are filed in the Alumni Center.

FORM 111111

## PRE-AUTHORIZATION FOR EXPENDITURES

Requestor \_\_\_\_\_ Committee \_\_\_\_\_ Date \_\_\_\_\_

Email Address \_\_\_\_\_ Telephone \_\_\_\_\_ Fax \_\_\_\_\_

Budget Line \_\_\_\_\_ Amount of Budget \$ \_\_\_\_\_

Vendor \_\_\_\_\_ Telephone \_\_\_\_\_ Fax \_\_\_\_\_

Address \_\_\_\_\_ Email \_\_\_\_\_

### Category

### Requested Expenditure

#### Merchandise:

|       |          |
|-------|----------|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

#### Travel (Travel Voucher from MOPAC must be attached for travel reimbursement):

|       |          |
|-------|----------|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

#### Other (A Performance agreements must be attached for vendor service):

|       |          |
|-------|----------|
| _____ | \$ _____ |
| _____ | \$ _____ |
| _____ | \$ _____ |

#### TOTAL REQUESTED EXPENDITURES

\$ \_\_\_\_\_

☐ See attachment if checked.

The requestor will receive a signed copy of this document as authorization to make the requested expenditures listed above. Receipts and/or invoices must be submitted to the Treasurer to be attached to the Check Requisition Form as documentation before invoices can be paid.

President \_\_\_\_\_ Date \_\_\_\_\_ Fax Number \_\_\_\_\_  
Treasurer \_\_\_\_\_ Date \_\_\_\_\_ Fax Number \_\_\_\_\_

*Note: Budget funds are money set aside for expenditure, if needed. Actual expenditure of the funds must be pre-authorized to be certain that they are actually available.*

REQUEST FOR NAA ACTIVITY FORM

COMMITTEE \_\_\_\_\_ CHAIR PERSON \_\_\_\_\_

EMAIL ADDRESS \_\_\_\_\_ TELEPHONE \_\_\_\_\_

NAME OF ACTIVITY \_\_\_\_\_ DATE OF ACTIVITY \_\_\_\_\_

LOCATION OF ACTIVITY \_\_\_\_\_ CO-CHAIR PERSON \_\_\_\_\_

COMMITTEE MEMBERS OR ALUMNI INVOLVED WITH ACTIVITY \_\_\_\_\_

\_\_\_\_\_

ASSISTANCE/SUPPORT NEEDED FROM NAA, OTHER ALUMNI AND/OR CHAPTERS \_\_\_\_\_

\_\_\_\_\_

PURPOSE OF ACTIVITY \_\_\_\_\_

\_\_\_\_\_

FUNDS REQUESTED UPFRONT \$ \_\_\_\_\_ ADDITIONAL FUNDS NEEDED \$ \_\_\_\_\_ WHEN \_\_\_\_\_

NATURE OF ACTIVITY: ☐ Non-profit making ☐ Profit making Anticipated Profit \$ \_\_\_\_\_

ADDITIONAL COMMENTS \_\_\_\_\_

COMMITTEE CHAIR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

PRESIDENT SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

For budget requests that are to be repeated annually, a copy of this form should be emailed to the Budget & Finance Committee at [jwilli1764@aol.com](mailto:jwilli1764@aol.com) or fax to 305-620-7312.

FORM 092913

**NATIONAL ALUMNI ASSOCIATION OF B-CU  
PERFORMANCE AGREEMENT FORM**



BETHUNE-COOKMAN UNIVERSITY  
NATIONAL ALUMNI ASSOCIATION

This agreement between the National Alumni Association of Bethune-Cookman University and \_\_\_\_\_ (Vendor) sets forth the performance expectations and resulting compensation for the stated activity, function or services to be provided by the vendor.

**NAME OF ACTIVITY/FUNCTION:** \_\_\_\_\_

**SCOPE OF SERVICES:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**COMPLETION TIMELINE:** \_\_\_\_\_

**DOCUMENTATION/PROOF TO BE PRESENTED OF WORK PERFORMED:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**CONDITION(S) FOR PAYMENT:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**AMOUNT OF PAYMENT FOR SERVICES:** \$ \_\_\_\_\_

**PRE-APPROVAL OBTAINED:** ☐ **BUDGET & FINANCE COMMITTEE** \_\_\_\_\_  
☐ **EXECUTIVE COMMITTEE** \_\_\_\_\_

**DATE PAYMENT IS DUE:** \_\_\_\_\_

Signatures below indicate clear understanding about the terms of this agreement.

**NAA Signature** \_\_\_\_\_ **Vendor Signature** \_\_\_\_\_  
**Date** \_\_\_\_\_

\*Note: IRS forms W-9 and 1099 are required to be completed for vendors being paid over \$600.00 (except for reimbursements).

## **II. CHAPTER ASSESSMENT GUIDELINES**

### **A. CRITERIA USED TO SET CHAPTER ASSESSMENTS:**

1. **Past Performance.** How well did the chapter do (what percentage) in reaching its assessment during the past three years?
2. **Size of alumni population in the chapter's geographic region.** How many alumni are there in the county?
3. **Size of chapter.** Over the past three years, has the highest chapter membership been in group A (between 0 and 7, inclusive), group B (between 8 and 13, inclusive), or group C (14 and above)?

### **B. THE MINIMUM ASSESSMENTS GOALS ARE:**

0. Group C (Large Chapters)--\$ 6,000.00
1. Group B (Medium Size Chapters)--2,000.00
2. Group A—(Small Chapters)--\$ 1,500.00

### **C. MEANS OF APPEALING ASSESSMENTS ARE:**

1. The Chapter President completes and submits the attached Assessment Review Form to the Assessment Committee for review.
2. At the next Board of Directors meeting, the Assessment Committee will present your completed Assessment Review Form to the Board of Directors with recommendation for approval or rejection.
3. The Chapter president can appear before the Board of Directors during that time to support the request.
4. The board of directors will vote for approval or rejection of the petition.

### **D. MEANS OF ACHIEVING CHAPTER ASSESSMENT:**

1. Money collected as national dues during the fiscal year.
2. Money generated through souvenir journal ads.
3. Money generated through Ms. Alumni contest.
4. Money generated through the chapter contribution to the National Association

## MEMORANDUM

May 25, 20\_\_

**TO:** Chapter Presidents

**FROM:** \_\_\_\_\_, President  
National Alumni Association of B-CU

**SUBJECT: CHAPTER ASSESSMENT 20\_\_**

This is a friendly reminder that your Chapter Assessment for the \_\_\_\_\_ fiscal year is due within the next five (5) days. The yearly deadline for post marking the funds is June 1 of the fiscal year. The chapter assessments are important sources of revenue for both the National Alumni Association and Bethune-Cookman University since they are the main source of funds for the National's annual donation to the University. **Through this effort, alumni and their chapters are able to pool their resources and collectively contribute a generous sum of funds to the University each year in support of the University's mission and goals.** Student scholarships, recruitment, construction and expansion of facilities and programs are some if the areas that are positively impacted through our contribution. If you have already mailed your contribution, please disregard this reminder. Along with the donation that the NAA will submit to the University will be a listing of chapter contributions as detailed on our Chapter Assessment Report Form.

Again, we thank you for your leadership and direction as we attempt to increase our support of our Alma Mater. As a national organization, we are only as strong as our member chapters.

Thanks for all you do for B-CU.



## MEMORANDUM

June 4, 20\_\_\_\_

**TO:** \_\_\_\_\_, Chapter President  
\_\_\_\_\_ County Chapter

**FROM:** \_\_\_\_\_, Chairperson  
Chapter Assessment Sub-Committee

**SUBJECT: CHAPTER ASSESSMENT 2011**

This is a friendly reminder that the Chapter Assessment Sub-Committee has not yet received your chapter's Ms. Alumni Contest contribution or Chapter Assessment funds for the 2010-2011 fiscal year. The yearly deadline for post marking the funds is June 1 of the fiscal year. The chapter assessments are important sources of revenue for both the National Alumni Association and Bethune-Cookman University since they are the main source of funds for the National's annual donation to the University. **Through this effort, alumni and their chapters are able to pool their resources and collectively contribute a generous sum of funds to the University each year in support of the University's mission and goals.** Student scholarships, recruitment, construction and expansion of facilities and programs are some if the areas that are positively impacted through our contribution. If you have already mailed your contribution, please disregard this reminder. Along with the donation that the NAA will submit to the University will be a listing of chapter contributions as detailed on our Chapter Assessment Report Form.

Again, we thank you for your leadership and direction as we attempt to increase our support of our Alma Mater. As a national organization, we are only as strong as our member chapters.

Thanks for all you do for B-CU.

## E. ASSESSMENT REVIEW FORM

NAME OF CHAPTER \_\_\_\_\_ DATE \_\_\_\_\_

**CHAPTER PRESIDENT**\_\_\_\_\_ **EMAIL ADDRESS**\_\_\_\_\_

**ADDRESS**\_\_\_\_\_ **TELEPHONE NUMBER**\_\_\_\_\_

**Please provide the information requested below and submit to the National Alumni Office prior to April 1 for consideration by the Board of Directors. Please note that chapter assessments are determined by the chapter's size, past performance and size of alumni in chapter geographic region.**

Current Chapter Assessment \$\_\_\_\_\_ Requesting change of Chapter Assessment to \$\_\_\_\_\_

Rationale for this request: \_\_\_\_\_

[illegible]

Number of alumni in chapter's geographic area (get from Alumni Office or leave blank): \_\_\_\_\_

Number of chapter's financial members: This year \_\_\_\_\_, One year ago \_\_\_\_\_, Two years ago \_\_\_\_\_

Percent of assessment made: This year \_\_\_\_%, One year ago \_\_\_\_%, Two years ago \_\_\_\_%

**SIGNATURE OF PERSON COMPLETING THIS REQUEST**\_\_\_\_\_

**OFFICE** \_\_\_\_\_ **TELEPHONE** \_\_\_\_\_ **EMAIL** \_\_\_\_\_

| B-CU ALUMNI CHAPTER ASSESSMENT 7/1/09-6/30/10 |                   |   |                   |                                |                     |                     |   |                                      |  |  |  |  |  |  |  |  |             |                                       |                                     |                                     |                                     |
|---|-------------------|---|-------------------|--------------------------------|---------------------|---------------------|---|--------------------------------------|--|--|--|--|--|--|--|--|-------------|---------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| CHAPTER                                       | ANNUAL ASSESSMENT | NATIONAL DUES                           | *GOVERNOR JOURNAL | *ALLIANCE CONTEST CONTRIBUTION | ANNUAL CONTRIBUTION | TOTAL CONTRIBUTIONS | OTHER DONATIONS NOT INCLUDED IN ASSESSMENT (SCHOLARSHIPS) | *PERCENT ASSESSMENT ACHIEVED 2009-10 | *PERCENT ASSESSMENT ACHIEVED 2008-2009 | *PERCENT ASSESSMENT ACHIEVED 2007-2008 | *PERCENT ASSESSMENT ACHIEVED 2006-2007 | *PERCENT ASSESSMENT ACHIEVED 2005-2006 | *PERCENT ASSESSMENT ACHIEVED 2004-2005 | *PERCENT ASSESSMENT ACHIEVED 2003-2004 | *PERCENT ASSESSMENT ACHIEVED 2002-2003 | *PERCENT ASSESSMENT ACHIEVED 2001-2002 | SOURCE 2001 | PERCENT ASSESSMENT ACHIEVED 1999-2000 | PERCENT ASSESSMENT ACHIEVED 1998-99 | PERCENT ASSESSMENT ACHIEVED 1997-98 | PERCENT ASSESSMENT ACHIEVED 1994-97 |
|   | 2009-2010         | (Life Membership dues are not included) |                   |                                |                     | 2009-2010           | INCLUDED IN ASSESSMENT (SCHOLARSHIPS)                     |                                      |  |  |  |  |  |  |  |  |             |                                       |                                     |                                     |                                     |
| BROWARD                                       | \$6,090           | \$850                                   | \$805             | \$4,322                        | \$0                 | \$5,977             |   | 100%                                 | 9%                                     | 98%                                    | 88%                                    | 19%                                    | 20%                                    | 10%                                    | 15%                                    | 15%                                    | 133%        | 138%                                  | 10%                                 | 20%                                 | 9%                                  |
| DUVAL/NASSAU                                  | \$6,090           | \$1,150                                 | \$3,640           | \$0                            | \$0                 | \$5,190             | \$1,095   | 87%                                  | 21%                                    | 28%                                    | 197%                                   | 37%                                    | 111%                                   | 58%                                    | 32%                                    | 30%                                    | 60%         | 123%                                  | 20%                                 | 18%                                 | 12%                                 |
| HILLSBOROUGH                                  | \$6,090           | \$700                                   | \$150             | \$2,000                        | \$6,080             | \$8,850             |   | 148%                                 | 43%                                    | 288%                                   | 122%                                   | 468%                                   | 319%                                   | 125%                                   | 124%                                   | 219%                                   | 212%        | 214%                                  | 118%                                | 152%                                | 15%                                 |
| MIAMI-DADE                                    | \$6,090           | \$1,150                                 | \$1,800           | \$4,380                        | \$0                 | \$7,330             | \$6,200   | 122%                                 | 139%                                   | 496%                                   | 496%                                   | 180%                                   | 106%                                   | 330%                                   | 253%                                   | 217%                                   | 388%        | 205%                                  | 6%                                  | 152%                                | 130%                                |
| ORANGE  | \$6,090           | \$900                                   | \$1,100           | \$1,000                        | \$0                 | \$3,000             | \$3,000   | 50%                                  | 20%                                    | 101%                                   | 104%                                   | 104%                                   | 100%                                   | 86%                                    | 65%                                    | 58%                                    | 137%        | 129%                                  | 184%                                | 205%                                | 5%                                  |
| PALM BEACH                                    | \$6,090           | \$2,200                                 | \$2,695           | \$15,000                       | \$0                 | \$19,895            | \$2,500   | 332%                                 | 202%                                   | 417%                                   | 136%                                   | 173%                                   | 692%                                   | 236%                                   | 53%                                    | 424%                                   | 103%        | 92%                                   | 123%                                | 317%                                | 12%                                 |
| VOLUSIA                                       | \$6,090           | \$1,250                                 | \$150             | \$0                            | \$0                 | \$1,400             |   | 23%                                  | 181%                                   | 750%                                   | 109%                                   | 250%                                   | 363%                                   | 474%                                   | 254%                                   | 315%                                   | 414%        | 212%                                  | 142%                                | 98%                                 | 190%                                |
| ALACHUA                                       | \$2,090           | \$30                                    | \$0               | \$0                            | \$0                 | \$50                |   | 3%                                   | 28%                                    | 40%                                    | 0%                                     | 160%                                   | 126%                                   | 116%                                   | 14%                                    | 88%                                    | 64%         | 89%                                   | 0%                                  | 91%                                 | 1%                                  |
| ATLANTA, GA                                   | \$2,090           | \$800                                   | \$150             | \$0                            | \$0                 | \$950               | \$3,100   | 48%                                  | 50%                                    | 45%                                    | 21%                                    | 160%                                   | 103%                                   | 118%                                   | 82%                                    | 100%                                   | 56%         | 126%                                  | 27%                                 | 47%                                 | 0%                                  |
| NASSAU, BAHAMAS                               | \$2,090           | \$400                                   | \$0               | \$0                            | \$0                 | \$400               |   | 20%                                  |  |  |  |  |  |  |  |  |             |                                       |                                     |                                     |                                     |
| BIG BEND/GALSDEN                              | \$2,090           | \$1,800                                 | \$0               | \$7,000                        | \$0                 | \$8,800             |   | 400%                                 | 473%                                   | 1030%                                  | 697%                                   | 110%                                   | 340%                                   | 279%                                   | 26%                                    | 123%                                   | 5%          | 11%                                   | 69%                                 | 73%                                 | 38%                                 |
| ESCAMBIA                                      | \$2,090           | \$650                                   | \$350             | \$1,000                        | \$0                 | \$2,000             |   | 100%                                 | 185%                                   | 163%                                   | 182%                                   | 95%                                    | 151%                                   | 147%                                   | 18%                                    | 96%                                    | 67%         | 68%                                   | 15%                                 | 48%                                 | 6%                                  |
| GEORGIA                                       | \$2,090           | \$0                                     | \$0               | \$0                            | \$0                 | \$0                 |   | 0%                                   | 0%                                     | 25%                                    | 35%                                    | 60%                                    | 55%                                    | 80%                                    |  |  |             |                                       |                                     |                                     |                                     |
| LAKE/SUMTER                                   | \$2,090           | \$300                                   | \$0               | \$0                            | \$500               | \$800               | \$1,000   | 40%                                  | 125%                                   | 100%                                   | 125%                                   | 110%                                   | 115%                                   | 125%                                   | 130%                                   | 200%                                   | 10%         | 14%                                   | 121%                                | 99%                                 | 67%                                 |
| POLK COUNTY                                   | \$2,090           | \$0                                     | \$0               | \$0                            | \$0                 | \$0                 |   | 0%                                   | 0%                                     | 55%                                    | 65%                                    | 0%                                     | 150%                                   | 86%                                    | 45%                                    | 19%                                    | 85%         | 63%                                   | 127%                                | 106%                                | 100%                                |
| BREVARD                                       | \$1,590           | \$0                                     | \$0               | \$0                            | \$0                 | \$0                 |   | 0%                                   | 0%                                     | 0%                                     | 100%                                   | 50%                                    | 0%                                     | 191%                                   | 0%                                     | 138%                                   | 150%        | 100%                                  | 47%                                 |                                     |                                     |
| DELAWARE VALLEY                               | \$1,590           | \$0                                     | \$0               | \$0                            | \$500               | \$500               |   | 33%                                  | 33%                                    | 0%                                     | 200%                                   | 54%                                    | 244%                                   | 14%                                    | 7%                                     | 13%                                    | 174%        | 145%                                  | 130%                                | 82%                                 | 25%                                 |
| LAKE CITY                                     | \$1,590           | \$0                                     | \$0               | \$0                            | \$0                 | \$0                 |   | 0%                                   | 0%                                     | 0%                                     | 0%                                     | 0%                                     | 0%                                     | 0%                                     | 0%                                     | 125%                                   | 0%          | 5%                                    | 0%                                  | 7%                                  | —                                   |
| MANATEE/SARASOTA                              | \$1,590           | \$300                                   | \$0               | \$0                            | \$0                 | \$300               |   | 20%                                  | 7%                                     | 110%                                   | 0%                                     | 0%                                     | 11%                                    | 0%                                     | 29%                                    | 7%                                     | 0%          | 22%                                   | 0%                                  | 14%                                 | —                                   |
| MARION  | \$1,590           | \$50                                    | \$0               | \$0                            | \$0                 | \$50                |   | 3%                                   | 3%                                     | 0%                                     | 0%                                     | 10%                                    |  |  |  |  |             |                                       |                                     |                                     |                                     |
| NEW YORK                                      | \$1,590           | \$150                                   | \$1,265           | \$0                            | \$0                 | \$1,415             | \$2,774   | 94%                                  | 17%                                    | 195%                                   | 180%                                   | 100%                                   | 52%                                    | 164%                                   | 32%                                    | 3%                                     | 251%        | 148%                                  | 116%                                | 154%                                | 130%                                |
| PINELLAS/ST. PETE                             | \$1,590           | \$650                                   | \$0               | \$0                            | \$0                 | \$650               |   | 43%                                  | 30%                                    | 150%                                   | 120%                                   | 200%                                   | 466%                                   | 441%                                   | 220%                                   | 151%                                   | 169%        | 95%                                   | 41%                                 |                                     |                                     |
| SEMINOLE                                      | \$1,590           | \$100                                   | \$0               | \$0                            | \$0                 | \$100               |   | 7%                                   | 3%                                     | 80%                                    | 482%                                   | 201%                                   | 234%                                   | 537%                                   | 10%                                    | 20%                                    | 0%          | 0%                                    | 7%                                  | 0%                                  | 5%                                  |
| ST. LUCIE/FT. PIERCE                          | \$1,590           | \$400                                   | \$0               | \$0                            | \$0                 | \$400               |   | 27%                                  | 3%                                     | 30%                                    | 0%                                     | 35%                                    | 50%                                    | 50%                                    | 70%                                    | 0%                                     | 22%         | 63%                                   | 35%                                 | 28%                                 | 7%                                  |
| WASHINGTON D.C.                               | \$1,590           | \$150                                   | \$0               | \$0                            | \$0                 | \$150               |   | 10%                                  | 5%                                     | 33%                                    | 0%                                     | 0%                                     | 95%                                    | 0%                                     | 0%                                     | 0%                                     | 3%          | 30%                                   | 2%                                  | 12%                                 | 82%                                 |
| OTHER   | \$1,590           |   |                   |                                |                     | \$0                 |   | 0%                                   | 13%                                    | 150%                                   | 171%                                   |  |  |  |  |  |             |                                       |                                     |                                     |                                     |
| GRAND TOTAL                                   |                   | \$13,600                                | \$12,165          | \$34,702                       | \$7,000             | \$67,467            | \$21,669.00   |                                      |  |  |  |  |  |  |  |  |             |                                       |                                     |                                     |                                     |

Chapter assessments are determined by the chapter's size, past performance and size of alumni population in chapter's geographic region.  
 \*The sum of the amounts in columns 2 and 3 is used to determine the Ms. Alumni Contest winners.

### NAA CHAPTER EVALUATIONS 2012-13

| CHAPTER ASSESSMENT RANGE | GRADE | PERFORMANCE LEVELS | STARS | CHAPTERS  |
|--------------------------|-------|--------------------|-------|---|
| 300% - Above             | A+    | HIGH PERFORMING    | ☆☆☆☆☆ | Lake City   |
| 200% - 299%              | A     | HIGH PERFORMING    | ☆☆☆☆☆ | Palm Beach, Volusia, Hillsborough, *Miami-Dade  |
| 150% - 199%              | B+    | ABOVE AVERAGE      | ☆☆☆☆  | *Big Bend/Gadsden   |
| 100% - 149%              | B     | ABOVE AVERAGE      | ☆☆☆☆  | St. Pete/Pinellas, Duval/Nassau, Orange, Polk, *New York, *Escambia   |
| 75% - 99%                | C+    | AVERAGE            | ☆☆☆   |   |
| 50% - 74%                | C     | SATISFACTORY       | ☆☆☆   |   |
| 25% - 49%                | D+    | BELOW AVERAGE      | ☆☆    | Atlanta, *Broward   |
| 1% - 25%                 | D     | LOW PERFORMING     | ☆     | Marion, Ohio  |
| 0%                       | F     | UNSATISFACTORY     |       | Alachua, Lake/Sumter, Brevard, Delaware Valley, Indian River, Manatee/Sarasota, Nassau, North Carolina, Raleigh-Durham, Putnam, Seminole, SW Florida, St. Lucie/Ft. Pierce, Washington D.C. |

\* Five bonus percentage points are added for each of the following to a maximum of 15 points:

- Attendance at both BOD meetings
- National Conference attendance
- Ms. Alumni Contest participation

Five and Four-Star Chapters are recognized at National Conferences.

FORM 092813

# CHAPTER PERFORMANCE LEVEL 2007-2008

A three star (average) rating indicates that the chapter is performing satisfactory or "as expected."

| CHAPTERS             | CHAPTER ASSESSMENT | MS. ALUMNI CONTEST | BOARD OF DIRECTORS MEETING | NATIONAL CONVENTION ATTENDANCE | NATIONAL MEMBERSHIPS | CHAPTER AVERAGE RATING | CHAPTER PERFORMANCE LEVEL | STARS |
|----------------------|--------------------|--------------------|----------------------------|--------------------------------|----------------------|------------------------|---------------------------|-------|
| BIG BEND/GADSDEN     | 5                  | 5                  | 3                          | 6                              | 3                    | 4.40                   | High                      | ☆☆☆☆☆ |
| MIAMI-DADE           | 5                  | 5                  | 5                          | 5                              | 1                    | 4.20                   | Above Average             | ☆☆☆☆☆ |
| VOLUSIA              | 3                  | 3                  | 5                          | 5                              | 5                    | 4.20                   | Above Average             | ☆☆☆☆☆ |
| DUVAL/NASSAU         | 4                  | 4                  | 4                          | 5                              | 1                    | 3.60                   | Above Average             | ☆☆☆☆☆ |
| ESCAMBIA             | 4                  | 4                  | 5                          | 5                              | 1                    | 3.80                   | Above Average             | ☆☆☆☆☆ |
| PALM BEACH           | 3                  | 3                  | 5                          | 5                              | 2                    | 3.60                   | Average                   | ☆☆☆☆☆ |
| SEMINOLE             | 5                  | 5                  | 4                          | 2                              | 1                    | 3.40                   | Average                   | ☆☆☆☆☆ |
| HILLSBOROUGH         | 3                  | 3                  | 5                          | 5                              | 1                    | 3.40                   | Average                   | ☆☆☆☆☆ |
| NEW YORK             | 4                  | 3                  | 0                          | 1                              | 4                    | 2.40                   | Average                   | ☆☆☆☆☆ |
| ORANGE               | 3                  | 3                  | 5                          | 5                              | 1                    | 3.40                   | Average                   | ☆☆☆☆☆ |
| BROWARD              | 2                  | 3                  | 5                          | 2                              | 3                    | 3.00                   | Average                   | ☆☆☆☆☆ |
| BREVARD              | 3                  | 3                  | 0                          | 1                              | 1                    | 1.60                   | Below Average             | ☆☆☆☆☆ |
| GEORGIA              | 1                  | 0                  | 0                          | 1                              | 5                    | 1.40                   | Below Average             | ☆☆☆☆☆ |
| PINELLAS/ST. PETE    | 3                  | 0                  | 4                          | 3                              | 1                    | 2.20                   | Below Average             | ☆☆☆☆☆ |
| POLK COUNTY          | 2                  | 0                  | 0                          | 0                              | 5                    | 1.40                   | Below Average             | ☆☆☆☆☆ |
| DELAWARE VALLEY      | 4                  | 2                  | 0                          | 0                              | 0                    | 1.20                   | Below Average             | ☆☆☆☆☆ |
| LAKE/SUMTER          | 3                  | 1                  | 0                          | 1                              | 1                    | 1.20                   | Below Average             | ☆☆☆☆☆ |
| ATLANTA              | 1                  | 0                  | 4                          | 2                              | 1                    | 1.60                   | Low                       | ☆☆☆☆☆ |
| ALACHUA              | 0                  | 0                  | 3                          | 3                              | 0                    | 1.20                   | Low                       | ☆☆☆☆☆ |
| INDIAN RIVER         | 0                  | 0                  | 0                          | 0                              | 0                    | 0.00                   | Unsatisfactory            | ☆☆☆☆☆ |
| LAKE CITY            | 0                  | 0                  | 0                          | 0                              | 0                    | 0.00                   | Unsatisfactory            | ☆☆☆☆☆ |
| LIVE OAK             | 0                  | 0                  | 0                          | 0                              | 0                    | 0.00                   | Unsatisfactory            | ☆☆☆☆☆ |
| MARION               | 0                  | 0                  | 0                          | 0                              | 0                    | 0.00                   | Unsatisfactory            | ☆☆☆☆☆ |
| OSCEOLA              | 0                  | 0                  | 0                          | 0                              | 0                    | 0.00                   | Unsatisfactory            | ☆☆☆☆☆ |
| ST. LUCIE/FT. PIERCE | 0                  | 0                  | 0                          | 0                              | 0                    | 0.00                   | Unsatisfactory            | ☆☆☆☆☆ |
| VIRGINIA             | 0                  | 0                  | 0                          | 0                              | 0                    | 0.00                   | Unsatisfactory            | ☆☆☆☆☆ |
| WASHINGTON D.C.      | 0                  | 0                  | 1                          | 0                              | 0                    | 0.20                   | Unsatisfactory            | ☆☆☆☆☆ |

## PERFORMANCE LEVELS

4.50 - 5.00 High Performing

3.50 - 4.49 Above Average

2.50 - 3.49 Average

1.50 - 2.49 Below Average

0.50 - 1.49 Low Performing

0.00 - 0.49 Unsatisfactory

## INTERNAL AUDIT PROCEDURES

The following procedures for the 2015-16 NAA Internal Audit shall be followed:

1. The Corresponding Secretary will email to the Audit Committee Chairperson a copy of the designated **Mail Log** showing mail and currency received for the requested fiscal year.
2. The Financial Secretary will email to the Audit Committee Chairperson a copy of the **Currency Log** showing details of the currency received by the NAA and a list of the bills paid by the treasurer during the year(s) targeted for the audit.
3. Treasurer emails a copy of the **Financial Report** containing the income, expenditures and credit card transactions for the designated fiscal year to Audit Committee Chairperson for initial review.
4. The Election Chairperson emails a copy of the established *election procedures* to the Audit Committee Chairperson showing the guidelines used in the election.
5. The Audit Committee will compare the three documents (mail log, currency log and Financial report) then select certain transactions for further review.
6. The Election Procedures will be reviewed to ensure compliance with By Laws and established rules.
7. The Financial Officers will bring a copy of the financial documents to the Audit Committee at the following Board of Directors meeting or at the designated time and place. Copies can be mailed to the committee if an Officer will not be present at the designed meeting or time.
8. The Committee will review the items, complete the audit and submit a written report of the findings with recommendations for improvement at the National Conference. An advance copy of the findings will be provided to the National President, Treasurer, Election Chairperson and Budget & Finance Committee Chairman prior to the National Conference.
9. If efforts to complete the audit prior to the National Conference are unsuccessful, the Audit Committee will meet with the financial officers on the first day of the conference to obtain the financial records and perform the audit during the conference. The Audit Committee will report its findings to the General Assembly of the National Conference at the third plenary session and provide a written copy to the Recording Secretary.
10. It is important for the requested documents to be received by the Audit Committee Chairperson when requested in order for the Audit Committee to perform the preliminary examination needed to facilitate the timely completion of the audit. If requested records are not made available to the Audit Committee or if serious irregularities or discrepancies are uncovered during an audit, a recommendation for an external audit by a CPA/professional auditor will be triggered.

Form 060514

# NAA FINANCIAL RECORDKEEPING

## **CORRESPONDING SECRETARY**

- Retrieve mail from mailbox.
- Log mail in *Mail Log* with description of item along with date.
- Distribute mail as needed.
- Make copies of checks, bills and related documents for distribution to the Financial Secretary, Treasurer and President.
- Send currency, bills and credit card data to the Treasurer for depositing, bill payment and monitoring.

## **TREASURER**

- Receive and deposit incoming currency, pay bills and monitor credit card transactions while keeping a record of all transaction for the *Financial Report*.
- Provide Financial Secretary with information on the financial transactions.
- Transfer relevant records to disks or jump drives for long-time storage.

## **FINANCIAL SECRETARY**

- Receive and record information on incoming currency, checks written and credit card transactions in a *Currency Log* as a check-and-Balance against the Treasurer's records.
- Serve as back-up to the Treasurer.
- Store an electronic copy of records according for 8-10 years..

## **ELECTION CHAIRPERSON**

- Establish *elections procedures* consistent with MOPAC and By Laws guidelines.
- Conduct elections using established elections procedures.
- Store election documents in Alumni Center for a period of two years.

#### SOME POSSIBLE NAA AUDIT EXCEPTIONS/RECOMMENDATIONS OPTIONS

- ☐ The payment package, to include all required supporting documents, should be prepared at the time of making the payment.
- ☐ All checks and vouchers issued should have two (2) authorized signatures for processing.
- ☐ A check written to an authorized signee should also have the signature of the other authorized signee.
- ☐ Required supporting documents, which include a vendor's invoice or receipt along with a copy of the check, should be attached to a signed disbursement voucher prior to or at the time of paying the bill via check or credit card.
- ☐ The invoice should be numbered consecutively, stamped **PAID** with the date of the payment and the initials of the payer to certify that the bill was paid.
- ☐ Electronic copy of all supporting documents for all financial transactions should be filed at the Alumni Center to be available for internal, external and/or IRS audits for a period of ten years.
- ☐ A stock invoice should be prepared for use for when a vendor's invoice is unavailable due to the size of the company or other legitimate reason. The invoice should be signed by the vendor or, if unavailable, by the Treasurer.
- ☐ The Corresponding shall maintain a **Mail Log** showing mail and currency received during the fiscal year.
- ☐ The Financial Secretary shall maintain a **Currency Log** showing details of the currency received by the NAA and a list of the bills paid by the treasurer during the year.
- ☐ Treasurer maintains a **financial report** containing the income, expenditures and credit card transactions for the fiscal year.
- ☐ The Election Chairperson annually updates the **election procedures** to show the guidelines to be used in the election. Guidelines should be consistent with By Laws and MOPAC.
- ☐ A **QuickBooks** report of all financial transactions shall be maintained and made available to Accountants and Auditors to facilitate audits and IRS Form 990 completion.
- ☐ Bills should be paid and receipts should be issued within 14 days as established in the By Laws and/or guidelines.
- ☐ An external audit is recommended! Issues found are beyond the scope of this committee.



# NATIONAL ALUMNI ASSOCIATION OF B-CU INTERNAL AUDIT CHECK LIST

Date \_\_\_\_\_ ☐ Spring Audit      ☐ Annual Conference Audit

| PROCEDURE  | VERIFIED | COMMENTS |
|--|----------|----------|
| Deposit slips match bank statements.   |          |          |
| Checks issued match checks cleared.  |          |          |
| Check book is reconciled with bank statement monthly.  |          |          |
| Check book balance matches bank balance (closing balance + deposits in transit – outstanding checks = check book balance). |          |          |
| A signed voucher is issued for each check written.   |          |          |
| An invoice, quote or receipt is attached to each voucher as documentation.   |          |          |
| Two signatures are included on each check.   |          |          |
| A review of Pay Pal and Credit Card transactions indicates proper use of established procedures.                           |          |          |
|  |          |          |

|   |    |
|---|----|
| TOTAL INCOME FOR YEAR                     | \$ |
| TOTAL EXPENDITURES FOR YEAR               | \$ |
| <b>NET PROFIT (INCOME – EXPENDITURES)</b> | \$ |

## CONCLUSION

☐ After a brief review of the financial records, it is the opinion of this committee that these financial records are in good order and conform to acceptable practices.

☐ After a brief review of the financial records, it is the opinion of this committee that these financial records are not in good order and does not conform to acceptable practices.

## RECOMMENDATIONS The following is recommended:

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

**CONCLUSION** After a brief review of the financial records, it is the opinion of this committee that these financial records are in good order and conform to acceptable practices.

Sincerely,

\_\_\_\_\_, Chairperson  
The Audit committee

Committee Members Signature:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# NATIONAL ALUMNI ASSOCIATION OF B-CU NOMINATIONS AND ELECTIONS AUDIT CHECK LIST

Date \_\_\_\_\_

Audit for Election Year \_\_\_\_\_

| PROCEDURE  | VERIFIED | COMMENTS |
|--|----------|----------|
| Candidates' mailing envelopes are stapled to their enclosed applications and kept in a safe and secure location in the Alumni Center along with the counted ballots and other election documents until the end of the following fiscal year. |          |          |
| The Corresponding Secretary's official mail log and postal date stamped on the envelope show that the candidates' application to run for office were mailed by the established deadline.   |          |          |
| Accounting Firm was utilized according to established guidelines.  |          |          |
| Election was conducted according to the procedures set forth in the By Laws and MOPAC.   |          |          |
|  |          |          |
|  |          |          |
|  |          |          |
|  |          |          |

## **RECOMMENDATIONS** The following are recommended:

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

**CONCLUSION** After a brief review of the election records, it is the opinion of this committee that the established procedures were:

- ☐ utilized in accordance with and conforming to By Laws, MOPAC and acceptable practices.  
☐ found to be deficient and inconsistent with By Laws, MOPAC and/or acceptable practices.

Sincerely,

\_\_\_\_\_, Chairperson  
The Audit Committee

Committee Members Signature: \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_ CHAPTER OF NAA

**INTERNAL AUDIT CHECK LIST**

Date \_\_\_\_\_

☐ Annual Audit 20\_\_\_\_ - 20\_\_\_\_

| PROCEDURE  | VERIFIED | COMMENTS |
|--|----------|----------|
| Deposit slips match bank statements.   |          |          |
| Checks issued match checks cleared.  |          |          |
| Check book is reconciled with bank statement monthly.  |          |          |
| Check book balance matches bank balance (closing balance + deposits in transit – outstanding checks = check book balance). |          |          |
| A signed voucher is issued for each check written.   |          |          |
| An invoice, quote or receipt is attached to each voucher as documentation.   |          |          |
| Two signatures are included on each check.   |          |          |
|  |          |          |

|   |    |
|---|----|
| TOTAL INCOME FOR YEAR                     | \$ |
| TOTAL EXPENDITURES FOR YEAR               | \$ |
| <b>NET PROFIT (INCOME – EXPENDITURES)</b> | \$ |

**RECOMMENDATIONS** The following are recommended:

- \_\_\_\_\_
- \_\_\_\_\_

**CONCLUSION** After a brief review of the financial records, it is the opinion of this committee that these financial records:

- ☐ are in good order and conform to acceptable practices.  
☐ do not conform to acceptable practices.

Sincerely,

\_\_\_\_\_, Chairperson

Committee Members Signature: \_\_\_\_\_

This Internal Audit Form should be completed and a copy mailed to the *National Alumni Association, P. O. Box 11646, Daytona Beach, Florida 32120.*  
*(NAA By Laws Article I, Section 8).*

## NAA ACCOUNTS RECEIVABLE LOG

| VENDOR         | REASON FOR CHARGES   | DATE OF CHARGES | AMOUNT     |
|----------------|--|-----------------|------------|
| Sample Chapter | Reimbursement of 2012 National Conference<br>Advanced Seed Money | 07/01/12        | \$1,000.00 |
| John Doe       | Returned check #675 for Florida Classic tickets                  | 11/21/09        | \$80.00    |
| Mary Jones     | Table for Mary McLeod Bethune Breakfast                          | 06/18/10        | \$250.00   |
|                |  |                 |            |
|                |  |                 |            |
|                |  |                 |            |
|                |  |                 |            |
|                |  |                 |            |
|                |  |                 |            |
|                |  |                 |            |

Adopted 6/16/11

**BETHUNE-COOKMAN UNIVERSITY  
NATIONAL ALUMNI ASSOCIATION  
ACKNOWLEDGEMENT OF PAYMENT**



**BETHUNE-COOKMAN UNIVERSITY  
NATIONAL ALUMNI ASSOCIATION**

P. O. Box 1899  
Daytona Beach, Florida 32115

Date: \_\_\_\_\_

Receipt Number: \_\_\_\_\_

Dear Mr./Ms. \_\_\_\_\_:

This is to acknowledge receipt of check/payment of \$\_\_\_\_\_ on the date of \_\_\_\_\_ from:

NAME \_\_\_\_\_  
ADDRESS \_\_\_\_\_  
CITY/STATE/ZIP \_\_\_\_\_  
EMAIL ADDRESS \_\_\_\_\_  
TELEPHONE \_\_\_\_\_  
FAX NUMBER \_\_\_\_\_

for the following purpose(s):

- ☐ National membership dues for the year \_\_\_\_\_.
- ☐ Life Membership Club fee or Subscribing Payment.
- ☐ Registration for the 20\_\_ National Alumni Conference.
- ☐ Donation: \_\_\_\_\_.

We extend our gratitude to you for your support of alumni activities. Thanks for all you do for B-CU.

Sincerely,

\_\_\_\_\_  
National President

The National Alumni Association of Bethune-Cookman University is registered under # CH28902 with Chapter 496.405 of the Florida Statutes, the Solicitation of Contributions Act. A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE (800-435-7352) WITHIN THE STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE.

|             |
|-------------|
| <b>Date</b> |
| 4/30/2013   |

|              |  |
|--------------|--|
| <b>From:</b> | National Alumni Association of Bethune-Cookman University<br>P.O. Box 1899<br>Daytona Beach, Florida 32115 |
| <b>To:</b>   |  |

| Date       | Transaction   | Amount Due      | Balance |
|------------|---|-----------------|---------|
| 04/30/2013 | Check all that apply:   |                 |         |
|            | <input type="checkbox"/> Life Membership subscription Payment (\$1,000 over three years)    | \$ _____        | \$0.00  |
|            | <input type="checkbox"/> National dues ( for non-Life Members)                              | \$50.00         | \$0.00  |
|            | <input type="checkbox"/> National Conference Souvenir Journal Ad ,Gold Full Page , 8.5 x 11 | \$250.00        | \$0.00  |
|            | <input type="checkbox"/> National Conference Souvenir Journal Ad, Full Page, (7.5 x 10)     | \$150.00        | \$0.00  |
|            | <input type="checkbox"/> National Conference Souvenir Journal Ad, Full Page, (7.5 x 10)     | \$100.00        | \$0.00  |
|            | <input type="checkbox"/> National Conference ,Souvenir Journal Ad, Half Page, (5.25 x7.5)   | \$65.00         | \$0.00  |
|            | <input type="checkbox"/> National Conference ,Souvenir Journal Ad, Half Page, (5.25 x7.5)   | \$35.00         | \$0.00  |
|            | <input type="checkbox"/> National Conference Souvenir Journal Ad, quarter Page 4.25x5.25    | \$ _____        | \$0.00  |
|            | <input type="checkbox"/> National Conference Souvenir Journal Ad, business card (2x3.5)     | \$ _____        | \$0.00  |
|            | <input type="checkbox"/> Sponsorship, Conference or _____                                   | \$ _____        | \$0.00  |
|            | <input type="checkbox"/> NAA Scholarship Pledge/Donation                                    |                 |         |
|            | <input type="checkbox"/> Other Donation/Pledge_____   |                 |         |
|            | <b>TOTAL ENCLOSED</b>   | <b>\$ _____</b> |         |

NAME \_\_\_\_\_ DATE \_\_\_\_\_

ADDRESS/CITY/ZIP \_\_\_\_\_

TELEPHONE \_\_\_\_\_ EMAIL ADDRESS \_\_\_\_\_

FAX NUMBER \_\_\_\_\_

COMMENTS



**BETHUNE-COOKMAN UNIVERSITY  
NATIONAL ALUMNI ASSOCIATION**

POST OFFICE BOX 1899  
DAYTONA BEACH, FLORIDA 32114  
WWW.BCU-NAA.COM

**CHECK REQUISITION FORM**

Check Requisition Form No. \_\_\_\_\_ Date: \_\_\_\_\_

**REQUESTOR INFORMATION**

Vendor Company Name (if applicable): \_\_\_\_\_

Contact Name: \_\_\_\_\_ Title: \_\_\_\_\_

Type of Activity: \_\_\_\_\_

Date(s) of Service: \_\_\_\_\_

**EXPENDITURES**

1. \_\_\_\_\_ \$ \_\_\_\_\_
2. \_\_\_\_\_ \$ \_\_\_\_\_
3. \_\_\_\_\_ \$ \_\_\_\_\_
4. \_\_\_\_\_ \$ \_\_\_\_\_
5. \_\_\_\_\_ \$ \_\_\_\_\_

*Continue on back if more space needed. \*\*Please attach all receipts\*\**

Expenditures from back of this sheet: \$ \_\_\_\_\_

Grand Total: \$ \_\_\_\_\_

**PROCESSING INFORMATION**

Make Check Payable to:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Mail to: Bethune-Cookman University National Alumni Association  
Post Office Box 1899  
Daytona Beach, Florida 32114

**INTERNAL USE ONLY**

Budget Category: \_\_\_\_\_

Approved By: \_\_\_\_\_

Treasurer Approval: \_\_\_\_\_

Issued Check #: \_\_\_\_\_ Date Issued: \_\_\_\_\_ Amount Paid: \_\_\_\_\_

*Note: All expenditures that are not in compliance with the By-Laws will not be honored.*



P.O. Box 1899  
Daytona Beach, FL 32115

**PRESIDENT**  
Evelyn Walker

**VICE PRESIDENT**  
Rev. Johnny Douglas

**REC. SECRETARY**  
Christie Jacobs

**CORR. SECRETARY**  
Essie Smith

**FIN. SECRETARY**  
Cathy Washington

**TREASURER**  
Carolyn Martin

**PARLIAMENTARIAN**  
John Williams

**CHAPLAIN**  
Rev. Obbie Burns

**Dir. of Public Relations**  
Gina Sanders

**Alumni Representative**  
Audley Coakley

**Alumni Representative**  
Atty. Johnny McCray

**Immd. Past President**  
Jacqueline Mongal

# National Alumni Association Bethune-Cookman University

Date \_\_\_\_\_

Dear \_\_\_\_\_ :

This is a friendly reminder that another installment on your subscription to the Life Membership Club of the National Alumni Association of Bethune-Cookman University is now due. The payment plan that you selected involves paying the \$1,000.00 via one of the following options:

1. Two annual payments of \$500.00 each
2. Ten monthly payments of \$100.00 each

Subscribing members must stay current with their payments in order to maintain active status with voting rights, inclusion on the souvenir journal Life Membership Roster, all other rights afforded members, and to avoid paying a \$50.00 reinstatement fee. Thus far you have been credited with paying a total of \$\_\_\_\_\_.

Return the bottom portion of this form with your payment made payable to **National Alumni Association of B-CU** to P. O. Box 1899, Daytona Beach, Florida 32115.

Sincerely,

John H. Williams  
Life Membership Chairman

\*\*\*\*\*

Date: \_\_\_\_\_

Dear Madam President:

Enclosed is my check/money order for \$\_\_\_\_\_ payable to the **National Alumni Association of B-CU** to be applied toward my life membership fee in the Bethune-Cookman University National Alumni Association. This should bring my total of payments to \$\_\_\_\_\_.

Sincerely,

Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Email: \_\_\_\_\_ Telephone \_\_\_\_\_





P.O. Box 1899  
Daytona Beach, FL 32115

**PRESIDENT**  
A. Ray Brinson

**VICE PRESIDENT**  
Chandra Simmons

**REC. SECRETARY**  
Marilyn Jordan

**CORR. SECRETARY**  
Jennifer Adams

**FIN. SECRETARY**  
Glendal Johnson

**TREASURER**  
Essie Smith

**PARLIAMENTARIAN**  
Robert Delancy

**CHAPLAIN**  
Dr. Herbert Corbin, Jr.

**Dir. of Public Relations**  
Jacqueline T. Mongal

**Alumni Representative**  
Rufus Wilson

**Alumni Representative**  
Rev. Johnny Douglas

**Immd. Past President**  
Evelyn Walker

# *National Alumni Association*

## *Bethune-Cookman University*

June 10, 2013

Dear Alumnus \_\_\_\_\_:

We are pleased to welcome you as a full member of the Bethune-Cookman University National Alumni Association's Life Membership Club. As you join the over 440 Life Members, we salute you as one of the National Alumni Association's loyal members who goes that extra mile to advance the Association in its support of our alma mater.

All "Full Members" are included on the Life Membership Roster in our National Conference Souvenir Journal, given full financial membership status with voting rights in national elections, and given other privileges as may be offered from time to time.

Your life membership clock will be presented to you or a chapter member at the annual conference in June 2013 or, if you prefer, mailed to your home or your chapter president. Please email me at [jwilli1764@aol.com](mailto:jwilli1764@aol.com) or call me at 786-218-4646 or to inform me of your preference.

Sincerely,

*John H. Williams*

John H. Williams  
Life Membership Chairman



P.O. Box 1899  
Daytona Beach, FL 32115

**PRESIDENT**  
A. Ray Brinson

**VICE PRESIDENT**  
Rev. Johnny Douglas

**REC. SECRETARY**  
Christie Jacobs

**CORR. SECRETARY**  
Carolyn Parker

**FIN. SECRETARY**  
Glendal Johnson

**TREASURER**  
Lee Bryan

**PARLIAMENTARIAN**  
John Williams

**CHAPLAIN**  
Essie Smith

**Dir. of Public Relations**  
Gina Sanders

**Alumni Representative**  
Audley Coakley

**Alumni Representative**  
Atty. Johnny McCray

**Immd. Past President**  
Evelyn Walker

# *National Alumni Association*

## *Bethune-Cookman University*

April 4, 2011

Dear Alumnus \_\_\_\_\_:

We are pleased to welcome you as a new member of the Bethune-Cookman University National Alumni Association's Life Membership Club. As you join the over 450 Life Members, we salute you as one of the National Alumni Association's loyal members who goes that extra mile to advance the Association in its support of our alma mater. As a new member, you opted to use one of the payment plans listed below:

1. One payment of \$1,000.00.
2. Two payments of \$500.00 each with the final payment due prior to May 1, of next year.
3. Ten payments of \$100.00 each with each payment due on the first day of each of the next nine months.

If you opted for payment plans 2 or 3 above, your life membership status will be "Subscribing Member" until the \$1,000.00 fee is fully paid. Once it is fully paid, your status will change to "Full Member." All "Full Members" and "Subscribing Member" who are current with their payments will be included on the Life Membership Roster in our National Conference Souvenir Journal, given full financial membership status and other privileges as may be offered from time to time.

Subscribing Members who do not complete their payments within two years will have their names removed from the Life Membership Roster and their payment will be recorded as a donation to the Life Membership fund. Subscribing members must continue to pay national dues until their payments are completed.

For new members who complete their payments by May 1, their life membership clocks will be presented at the annual conference or, if they prefer, mailed to their homes. If there are questions, please call me at 305-620-7312 home, 786-218-4646 cell or email me at [jwilli1764@aol.com](mailto:jwilli1764@aol.com).

Sincerely,

*John H. Williams*

John H. Williams

Life Membership Chairman

## NAA FINANCIAL TRANSACTIONS

| RESPONSIBLE INDIVIDUAL        | TASK   | TIMELINE     |
|-------------------------------|--|--------------|
| Officers and Committee Chairs | Articulation and transference of records should occur between all outgoing and incoming officers and Committee Chairs.   | 4 years      |
| Corresponding Secretary       | Retrieve mail from NAA mailbox, enter in <b>Mail Log</b> and distribute copies to appropriate individual(s), President, Financial Secretary, Treasurer and/or Recording Secretary. A copy of the mail log should be transmitted to the Recording Secretary for updating of email, telephone and mailing addresses. Mail Log Records, disks and other documentation should be labeled and stored in Alumni Center files or Records Room prior to leaving office.  | Weekly       |
| Treasurer                     | After receiving incoming finances from Corresponding Secretary, record details in record book and deposit funds in NAA Bank Account. Copies of Life Membership applications and other related information should be emailed, faxed or mailed to Life Membership Chairperson for further action. Bills documented with <b>Invoices</b> or properly executed <b>Check Requisition Forms</b> should be paid with documentation being stamped "PAID", dated and filed along with copy of check. Copies of bank receipt and other documentation should be faxed, emailed or mailed to Financial Secretary. Record books and other documentation should be labeled and stored in Alumni Center Records Room prior to leaving office.   | 7 DAYS       |
| Financial Secretary           | After receiving details of income and from Recording Secretary and Treasurer, record financial transactions in <b>Currency Log</b> and email, fax or mail a <b>receipt</b> or <b>Letter of Acknowledgement</b> to alumni or source of incoming revenue. Books, disks and other documentation should be labeled and stored in Alumni Center Records Room prior to leaving office.   | 14 days      |
| Life Membership Chairperson   | Record new Life Membership data in Life Membership records keeping track of Subscribing Members and their periodic payments. Life Membership Roster, email list and mailing list should be updated with new data. Mailing addresses of new members should be transmitted to Nominations and Elections Chairperson for use in elections. A Life membership Welcome letter should be emailed, mailed or faxed to new Life Member. Life Membership Records and documents should be transmitted to new Chairperson before leaving office. Annual reminders of payments due should be emailed or faxed to Subscribing Members in February. Life Membership Roster should be emailed to Souvenir Journal Chairperson prior to the announced ad deadline. A list of new fully paid Life Members should be transmitted to Treasurer a month prior to the National Conference for purchase of Life Membership Clocks and Gold Membership Cards. | 21 days      |
| Committee Chairs              | Request for budget allocations along with justifications should be transmitted to Budget & Finance Chairperson or Treasurer prior to Fall BOD meeting.   | September 15 |
|                               |  |              |
|                               |  |              |



Bethune-Cookman College

Founded in 1904 by Dr. Mary McLeod Bethune

June 15, 2007

Alumni Relations

Mr. John H. Williams  
National Alumni Association  
Scholarship Committee Chairman  
1764 NW 192<sup>nd</sup> Street  
Miami, Florida 33056

Dear Mr. Williams:

Please find enclosed your copy of the signed amended scholarship agreement form for the Bethune-Cookman University National Alumni Endowed Scholarship. As per your request, the annual earnings (defined as interest, dividends and **realized** gains and losses, less management fees) generated from the endowed scholarship will be rolled into the account principal until the principal reaches \$100,000.00. At that time, the annual spendable amount as defined in the University's endowed spending policy (currently 3.5% of the prior 3-year tolling average market value) will be divided equally among ten recipients that are active members of the Pre Alumni Council based on established criteria. The \$100,000.00 principal shall remain in perpetuity.

In reference to establishing a trust fund for the Pre Alumni Council (PAC), the University does not establish trust funds. When the National Alumni Association is prepared to make the \$10,000.00 contribution to the Pre Alumni Council, please submit a letter to the University with the contribution restricting the funds to the PAC and how the funds are to be used. Those funds will be placed in a restricted account for the Council and will be expensed based on the criteria outlined in the letter.

I would like to express our appreciation for the contributions and continued support the university receives from the National Alumni Association. The personal investment of the Association is a critical link that helps the university preserve its past, while ensuring a strong, viable presence in the future. Should you have questions or need further information, please do not hesitate to telephone me at (386) 481-2957 or email me at [jamesp@cookman.edu](mailto:jamesp@cookman.edu).

Sincerely,

Patricia H. James  
Assistant Vice President for Alumni Relations

cc: Ms. Melissa Peters, AVP for Finance and Budget/Director of Accounting Services  
Ms. Jacquiline Mongal, NAA President

*Sustaining a legacy of faith, scholarship and service*

640 Dr. Mary McLeod Bethune Boulevard • Daytona Beach, FL 32114-3099  
386.481.2970 • Fax 386.481.2973  
[www.bethune.cookman.edu](http://www.bethune.cookman.edu)  
Email [bccalumni@cookman.edu](mailto:bccalumni@cookman.edu)





## BETHUNE-COOKMAN UNIVERSITY AMENDED SCHOLARSHIP AGREEMENT

This Scholarship Agreement is entered into the 30<sup>th</sup> day of July, 2005, by and between  
National Alumni Association [Name of Donor] (the "Donor") and  
Bethune-Cookman University (the "University").

1. Name of the Scholarship: National Alumni Endowed Scholarship
2. Date Established: 7/30/2000
3. Initial Year of Award: 2005-2006
4. Type of Award: ☒ Endowment (\$10,000 minimum)  
☐ Annual (named scholarship - minimum of \$1,000 annually for at least 5 years)  
☐ One-Time Award
5. Total Amount of the Scholarship Fund: \$100,000.00
6. The scholarship will be funded in the following manner:  
\$10,000 due and payable on or before July 30<sup>th</sup> of each year until completed.  
\$ \_\_\_\_\_ due and payable on or before \_\_\_\_\_  
\$ \_\_\_\_\_ due and payable on or before \_\_\_\_\_  
Would you like to receive payment reminders? ☒ yes ☐ no
7. Donor's Preferences for Selection of Recipient(s):  
☐ I prefer to have the Scholarship Committee establish criteria for the award.

- Financial Need: ☐ Required ☒ Preferred
- Minimum GPA: ☒ 2.5 ☐ 3.0 ☐ 3.5 ☐ Other
- Class: ☒ Fr ☒ Soph ☒ Jr ☒ Sr and ☒ at large
- Geographical: ☒ Any ☐ Specify \_\_\_\_\_
- Major Area of Study: ☒ Any ☐ Specify \_\_\_\_\_
- Other Restrictions: Must be an active member of the Pre-Alumni Council as certified by its sponsor under National Alumni Association guidelines (see attachment).
8. Number of Students to Award Annually: 10 Amount of Each Award: yearly earnings divided equally beginning after the principal has grown to \$100,000.
9. Scholarship Recipients are eligible to renew: ☒ yes ☐ no

### 10. Donor Information

Donor Name: National Alumni Association of B-CU  
Address: P.O. Box 1899  
City: Daytona Beach State: FL Zip: 32115  
Phone: Home \_\_\_\_\_ Work \_\_\_\_\_  
E-Mail: \_\_\_\_\_

11. I permit Bethune-Cookman to publicize this gift ☒ yes ☐ no
12. Additional Comments: The ~~annual interest~~ shall be added to the principal until the principal grows to and remains at \$100,000.00.

**NATIONAL ALUMNI ASSOCIATION OF B-CU  
SCHOLARSHIP AWARD GUIDELINES**

1. Ten thousand dollars (\$10,000.00) of the National Alumni Association's annual donation to Bethune-Cookman College shall be allocated annually as restricted funds until \$110,000 are accumulated for funding of a \$100,000.00 scholarship account and a \$10,000.00 trust account to be governed according to the guidelines given below.
2. The PreAlumni Sponsor or an alumnus appointed by the National President shall represent the National Alumni Association on the Selection Committee for selecting the annual recipients of the National Alumni Association scholarships.
3. The goal of the scholarship program is to make students and college personnel aware of the alumni association and its role through increased alumni presence on campus, increased visibility, increased involvement, increased participation and increased support of student and college activities.
4. The annual interest generated from the endowed scholarship shall be divided equally among ten recipients that are active members of the PreAlumni Council based on established criteria. The awarding of the scholarships shall commence when principal and accumulated interest total \$100,000.00 or more.
5. At least two recipients shall be members of each of the four classes: freshman, sophomore, junior and senior. The freshman scholarships shall commence at the beginning of the second semester. The other two scholarships shall be awarded to students at-large regardless of their classification.
6. The selection shall be on a point system that is based on criteria such as:
  - A. active membership
  - B. level of participation in prealumni activities
  - C. attitude
  - D. cooperation
  - E. need
  - F. Grade Point Average (at least 2.5)
7. The Scholarship award shall be used to assist with purchase of textbooks, payment of fees, tuition, and/or room & board.
8. The funds must be used at Bethune-Cookman College while the student is currently registered as a student.
9. A restricted account of \$20,000 shall be established on campus in the name of the Alumni/PreAlumni Association. The yearly interest from the restricted account shall be used to help finance the travel/hotel expenses of prealumni members to the annual UNCF/NAC/NPAC Conference.

*Adopted 4/30/05  
Amended 4/22/06*

Sample County Chapter

Fiscal Year \_\_\_\_\_ - \_\_\_\_\_

**REVENUE**

**Beginning Bank Balance (as of July1):** \$ 1,500.00

**Income:**

Annual Banquet/Gala \_\_\_\_\_ \$ 3,000.00

NAA Dues \_\_\_\_\_ \$ 500.00

Local Dues \_\_\_\_\_ \$ 300.00

Ms. Alumni Contest Fundraisers \_\_\_\_\_ \$ 1,500.00

Life Membership Fees \_\_\_\_\_ \$ 500.00

**Total Income** \$ 5,800.00

**TOTAL REVENUE (Beginning balance plus total income)** \$ 7,300.00

**DISBURSEMENTS**

**Expenditures (all fiscal year expenses):**

Joe's Banquet Hall (rental) \_\_\_\_\_ \$ 1,000.00

NAA (annual dues) \_\_\_\_\_ \$ 500.00

NAA (annual assessment, Alumni Center, Souvenir Journal) \_\_\_\_\_ \$ 2,350.00

NAA (Ms. Alumni Contest Contributions) \_\_\_\_\_ \$ 1,500.00

Supplies & mail box rental \_\_\_\_\_ \$ 200.00

**TOTAL DISBURSEMENTS (Total Expenses)** \$ 5,550.00

**NET PROFIT (LOSS) FOR FISCAL YEAR ENDED (Revenue less Disbursements)** \$ 1,750.00

**Ending Bank Account Balance (Chapter carryover less Outstanding bills)-----\$ 2,100,00**

*\*Please attach bank statements (Beginning July 1<sup>st</sup> and ending June 30<sup>th</sup>):* ☒ Attached

**Chapter President**

**Treasurer**

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

Print Name: \_\_\_\_\_

Signature \_\_\_\_\_

Signature \_\_\_\_\_

**The information submitted is accurate to the best of our knowledge based on our Chapter's records.**

MEMORANDUM

Date \_\_\_\_\_

TO: \_\_\_\_\_, President  
National Alumni Association of B-CU

FROM: \_\_\_\_\_  
\_\_\_\_\_ Chapter

**SUBJECT: REQUEST FOR NAA PERMISSION**

As an alumnus, chapter president or member chapter of the National Alumni Association of Bethune-Cookman University (NAA), permission is requested for the following:

☐ To engage in fundraising activities with the following organization: \_\_\_\_\_.

☐ To represent the NAA and/or serve as its agent on the date(s) of \_\_\_\_\_ and participate in the following: \_\_\_\_\_.

☐ To enter into a contractual agreement with \_\_\_\_\_ as an alumnus, alumni chapter, agent or representative of the NAA on the date(s) of \_\_\_\_\_ in reference to the following: \_\_\_\_\_.

☐ Other: \_\_\_\_\_.

It is understood that while operating under the NAA's 501(c)(3) status, funds raised should go to the NAA directly or through a local chapter. For questions or additional details, please contact \_\_\_\_\_ at telephone number \_\_\_\_\_ or email address \_\_\_\_\_. Your assistance is appreciated.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

.....  
**RESPONSE TO REQUEST FOR PERMISSION**

Dear \_\_\_\_\_:

In response to the above Request for Permission, the Executive Committee of the NAA has taken the following action:

☐ Permission is granted for you and/or your Chapter or organization to engage in the requested activity on the requested date(s). You and your organization are authorized to proceed as requested.

☐ Permission is denied. Legal or other ramifications led us to believe that this course of action would not be in the best interest of the NAA. Please contact the NAA president if more explanation is required.

Signature \_\_\_\_\_ Date \_\_\_\_\_



## REQUEST USE OF NAA TAX EXEMPT CERTIFICATE

Dear NAA Treasurer \_\_\_\_\_:

The NAA of B-CU, \_\_\_\_\_ County Chapter is sponsoring its \_\_\_\_\_ on \_\_\_\_\_ . Therefore, we are requesting that the NAA emails or fax the State of Florida Sales Tax Exemption Form to the following organization as indicated below:

Company Name: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Contact Person Phone: \_\_\_\_\_

Contact Person Fax Number: \_\_\_\_\_

Contact Email Address: \_\_\_\_\_

Sincerely,

\_\_\_\_\_, President

NAA of B-CU, \_\_\_\_\_ Chapter

Telephone \_\_\_\_\_

cc: President Robert Delancy

\*Note: Authorize use of the certificate is only for purchases, events or services that are used to carry on the organization's *customary nonprofit activities*.

**REQUEST USE OF NAA W-9 FORM**

Dear NAA Treasurer \_\_\_\_\_:

The NAA of B-CU, \_\_\_\_\_ County Chapter is seeking sponsorship of its \_\_\_\_\_ on \_\_\_\_\_ . Therefore, we are requesting that the NAA emails or fax its W-9 Form to the following organization as indicated below:

Company Name: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Contact Person Phone: \_\_\_\_\_

Contact Person Fax Number: \_\_\_\_\_

Contact Email Address: \_\_\_\_\_

Sincerely,

\_\_\_\_\_, President

NAA of B-CU, \_\_\_\_\_ Chapter

Telephone \_\_\_\_\_

cc: President Robert Delancy

*\*Note: Authorize use of the W-9 Form is only for sponsorships that are used to carry on the organization's customary nonprofit activities.*

## **END-OF-YEAR FINANCIAL REPORT REMINDER**

As per established policy, each NAA Alumni Chapter is required to submit its End-of-Year (EOY) Financial Report and June 30<sup>th</sup> Bank Statement to the NAA Treasurer by September 1<sup>st</sup> of each year. These reports are needed to provide the data required in completing and submitting to the Internal Revenue Office the NAA income tax report (Form 990 and accompanying Schedules) by the established deadline.

In accordance with this policy, I hereby inform you that your chapter's EOY Financial Report and Bank Statement for 2017-18 has not been received as of today. If they were sent and we failed to receive them, and we are sending you this reminder in error, we offer our sincere apology for our error. Please email to \_\_\_\_\_ a copy of your report and Bank Statement ASAP but prior to our BOD meeting on \_\_\_\_\_. We would like to include your chapter in our report at the meeting.

I encourage you as the chapter president to provide the motivation and leadership that will lead your membership to the successful achievement of its annual assessment and other chapter activities/goals. It is because of the effort and cooperation of the many alumni chapters that the NAA has been able to substantial contributions to B-CU in recent years.

If you desire assistance from the Chapter Liaison Committee in completing the report or in making your assessment, do not hesitate to call. One of the major roles of the national is to provide support to local chapters and chapter presidents to ensure their successes. It is because of the success of chapters that the national organization attains success.

## **CHAPTER ASSESSMENT REMINDER**

On August 29, 2003, members of the National Alumni Association voted to immediately begin enforcement of our policy on chapter assessment. The policy, as expressed in our Chapter Presidents Handbook, states the following:

Each chapter shall pay an assessment that is based on its capability as determined by the Budget and Finance Committee and approved by the Executive Committee. A chapter that fails to pay its assessment for two consecutive years shall no longer be deemed to be in good standing, shall not to be financial with the National and shall be subject to suspension by the Board of Directors at the annual convention unless it is determined that the chapter didn't have the money or that an exception is warranted.

In accordance with this policy, I hereby inform you that your chapter has failed to achieve its assessment for the July 1, 20\_\_-June 30, 20\_\_ fiscal year. Your chapter submitted \$\_\_\_\_\_ in June 20\_\_ toward its assessment of \$\_\_\_\_\_. This represented and achievement of only \_\_\_\_% of your assessment.

Your chapter assessment for the July 1, 20\_\_-June 30, 20\_\_ is again set at \$\_\_\_\_\_. I encourage you as the chapter president to provide the motivation and leadership that will lead your membership to the successful achievement of its annual assessment. It is because of the assessment funds submitted by alumni chapters and funds raised in our Ms. Alumni contest that the National Alumni Association has been able to make a substantial contribution to B-CU in the past few years.

If you desire assistance from the Chapter Liaison Committee or the assignment of a mentor who will share ideas and successful practices with you, do not hesitate to call. It is because of successful chapters that the national organization can attain success. One of the major roles of the national is to provide support to local chapters and chapter presidents to ensure their success. Your success is our success.

**MEMORANDUM**

Date\_\_\_\_\_

**TO:** \_\_\_\_\_, President  
\_\_\_\_\_ Chapter

**FROM:** \_\_\_\_\_, President  
National Alumni Association of B-CU

**SUBJECT: CHAPTER ASSESSMENT WARNING NOTICE**

A review of the 2019 and the 2020 NAA Chapter Assessment data show that the \_\_\_\_\_ Chapter has been deficient in making its annual assessment for the past \_\_\_\_ year(s). In accordance with established guidelines, the NAA is required to provide a written warning to the chapter and a referral to the Chapter Liaison Committee for any assistance that can be provided with correcting the deficiency and avoiding future deficiencies.

It is our desire that this warning letter will help create the mechanism to forestall further disciplinary actions and help get your chapter back in good financial standing. NAA Chapter Liaison Chairperson \_\_\_\_\_ at email address \_\_\_\_\_ or telephone \_\_\_\_\_ is available for further clarifications and assistance in correcting. If this offer of assistance is accepted, our Chapter Liaison Committee will work with you and your chapter to create a written plan of fundraising and other chapter activities to facilitate the meeting of your assigned chapter assessment.

The attached Chapter Assessment sheet shows that your chapter made \_\_\_\_% of its assessment in the 2019-2020 fiscal year. Chapters making less than 90% of their assessment in consecutive years are considered deficient and are referred for NAA assistance. Please contact our Chapter Liaison Chairperson at your earliest convenience to discuss this situation. Your cooperation is appreciated.

cc: Chapter Liaison Chairperson

**MEMORANDUM**

Date\_\_\_\_\_

TO: \_\_\_\_\_, President

\_\_\_\_\_ Chapter

FROM: \_\_\_\_\_, President

National Alumni Association of B-CU

**SUBJECT:       SUSPENSION OF CHAPTER**

The \_\_\_\_\_ Chapter of the B-CU NAA has been inactive for the past three years or more as indicated by the following four checked indicators:

- ☐ Its Chapter Assessment funds have not been submitted to the NAA for the past three or more years.
- ☐ NAA dues have not been submitted for at least five members for the past three years or more.
- ☐ The End-of-Year Financial Reports have not been submitted for the chapter for the past three years or more.
- ☐ Failure to be represented by officers or delegates at NAA meetings and/or conventions in the last four years.
- ☐ A request from the Chapter Liaison Committee for a written plan to reactivate the chapter and restore it to active status has not resulted in an adequate response.

As a result of the above deficiencies, the \_\_\_\_\_ Chapter is being placed on probation and suspended from all operations until a viable plan is written and accepted for reinstatement to active status. If deficiencies are not corrected and reinstatement not achieved within the next two years, the chapter's charter shall be revoked, and all finances surrendered to the NAA for submission to B-CU as a donation from the Chapter. NAA Chapter Liaison Chairperson \_\_\_\_\_ at email address \_\_\_\_\_ or telephone \_\_\_\_\_ is available for further clarifications and assistance in correcting the deficiencies to begin the process of removing your chapter from probation and returning it to active status.

cc:       Chapter Treasurer  
          NAA Chapter Liaison Chairperson

Form 031219