

## **Procedural Guidelines**

### **Update As Of 10/14/2015**

#### **UNIT GAME HOST RESPONSIBILITIES**

Two or more Board members will host a Unit event. Hosts may recruit other Unit members, including identified volunteers, to assist with the event. Responsibilities include:

1. Produce Unit event flyer for posting on Unit website and distribution to clubs.
2. Provide snack, desserts, and drinks for one session events or lunch, snacks, desserts, and drinks for two session events. A tax-free number is available. Contact the Treasurer for usage. (Note: When Unit Games are held at clubs, the clubs are responsible for providing water, coffee, and tea).
3. Hire the Unit Event Director (from Approved Directors List) at least one month prior to the event date. Game directors must arrive 1-1/4 hours before gametime. Entries go on sale one hour before gametime. The Director will seed the field.
4. Provide a progress report to the Board at the Board meeting prior to the event.
5. Arrange for delivery (when appropriate) of game supplies, bidding boxes, paper goods, beverages, etc.
6. Arrange for game site to be open at appropriate time.
7. If desired, provide "theme" decorations.
8. Arrange for prizes.
9. After the game, the facility must be put in order.
10. Receipts for expenses are provided to the Treasurer for reimbursement.
11. The Treasurer submits a financial report of the event to the Board.
12. Provide an event report to Board at its next meeting.

#### **DUTIES OF THE RECORDER.**

The Recorder's responsibilities include receiving and investigating both reports of objectionable conduct and allegations of unethical behavior. Incidents can be reported using a player memo (also known as a recorder form) or any written notice (including email). The Recorder then investigates the complaint by talking to the individuals involved and any witnesses. Then the Recorder makes one of three determinations. If the Recorder finds that a violation has occurred that is serious enough to be referred to a Disciplinary Committee, he will present the complaint to the Unit President. If the Recorder believes that the complaint does not warrant a Disciplinary Hearing but feels that the complaint is still troubling, he will keep the complaint on file and forward a copy to the National Recorder's office. The complaint may be subsequently used in a future disciplinary case to indicate a pattern of behavior. Finally, if the Recorder finds that no violation has occurred, he can choose not to file the complaint, and the complaint will go no further. While recorder complaints and investigations are confidential, the Recorder will notify the parties involved which of these three actions he has taken.

When complaints are referred to a Disciplinary Committee, the Recorder may, at the request of the Committee Chair, may make or assist with an impartial presentation of evidence.

The Recorder should become familiar with the ACBL Code of Disciplinary Regulations. Questions may be directed to the National Recorder at ACBL.

#### DISCIPLINARY COMMITTEE

The Unit Board of Directors selects a Disciplinary Committee Chair. The Board also selects members of a standing Disciplinary Committee and authorizes the Committee Chair to select 3-5 members of the standing committee to serve on an ad hoc Disciplinary Committee to hear a specific case. The Board designates the President as the “charging party”. If the President must recuse herself as the charging party in a specific case, she may designate another Board member to serve as the charging party. The charging party receives complaints either directly from a member of the Unit or from the Unit Recorder. The charging party will determine whether it meets the standards for presentation to the Disciplinary Committee. These standards, defined by ACBL, require affirmative answers to each of the following questions:

1. Is there prima facie evidence that the complaint has some validity (that there was misconduct)?
2. Does ACBL (the Unit) have jurisdiction?
3. If found responsible, would the disciplinary committee be obligated to issue a discipline?

The Committee may only act on matters formally brought to it by the charging party. All formal complaints must be submitted to the Unit President in writing. The Committee, including the Chair, should include a odd number of members (usually three or five). The Unit Recorder may not be a member of the Committee. Every member of the Committee selected to hear a particular matter must be completely unbiased as to the personalities and the issues involved. Should the Chair be involved in any way with a matter brought before it, a temporary Chair to act in his/her place in accordance with rules established by the Board.

ACBL has a lengthy and very specific Code of Disciplinary Regulations (CDR). It defines the disciplinary process to be followed at the Unit, District, and National levels. It is critical that the Committee Chair be very familiar with the CDR. The CDR can be accessed on the ACBL website by clicking on About ACBL, then Administration, then ACBL Code of Disciplinary Regulations. Following the CDR are two appendices which are very useful. Appendix A describes the Guidelines for Disciplinary Procedures. Appendix B describes ACBL Disciplinary Sanction Guidelines.

The Disciplinary Committee deliberations are confidential. The Committee Chair may restrict who may attend the hearing itself. Committee members are not to discuss the case before or after the hearing (including with the Board of Directors), other than to report their findings and any sanctions they may impose. The Committee’s decision is not subject to review, approval, or disapproval by the Board of Directors. If the parties involved wish to appeal the decision, that appeal is directed to the District Disciplinary Committee.

The Unit Recorder may help and assist the Committee in their discussions as desired and as permitted by ACBL rule. He is not a voting member of the Committee and may not participate in its deliberations and discussions involving any matter brought before the Committee.

The responsibility of the Committee is to hold hearings on matters referred to it by the Unit President which pertain to conduct or ethics of Unit members. The ACBL Handbook on Rules and Regulations expands more fully on these matters.

## ELECTION PROCEDURES

The President appoints an Elections Committee Chair. In April the Board elects a 5-member Nominating Committee. The Nominating Committee nominates a slate of candidates (at least two more than the number of positions to be filled) by the June Board meeting. The slate of candidates must be published in the Winning Finesse at least 3 weeks prior to the annual membership meeting. At the annual membership meeting the candidates are introduced, and an opportunity is provided for nominations from the floor. In September (or earlier), the Board approves an election schedule, which will be published in the Winning Finesse prior to the election.

The Election Committee Chair may recruit other Unit members to assist as committee members. The election will be conducted at clubs in the three weeks prior to the Election Sectional and during the first three days of the Election Sectional. Responsibilities of the Election Committee include:

1. Obtain candidate bios/statements and provide copies to the President, who will arrange publication of the statements in the Winning Finesse prior to the election..
2. Obtain a copy of the latest membership list from the Electronic Communications Officer in time for use at the poll sites.
3. Work with the Unit Webmaster or, if necessary, the Winning Finesse Editor to obtain photos of the candidates. Prepare a photo display board featuring the candidates.
4. Prepare a schedule of workers for each poll. Ensure that the voting list, ballots, secure ballot box, and candidate photo display are taken to each polling site. Polls should be open one hour before game time at the clubs and before the morning and afternoon sessions on the first two days and before the morning session of the third day of the Election Sectional.
5. Each voter may vote for as many candidates as there are open positions on the Board. Voter shall initial the voting list by their name when voting. A voter may not vote for a specific candidate more than once.
6. The Committee will count the votes after the first session on the third day of the Election Sectional. If there is a tie for the last position, a run-off election must be held prior to the first session on the last day of the tournament. The same rules will apply to the run-off that applied to the regular election.
7. The results of the election shall be announced by the President or his/her designee prior to the first session of the Swiss Teams (if there was no tie) or prior to the second session (if there was a tie).

## TOURNAMENT MANAGEMENT PROCEDURES

The President shall appoint a Board member as the Tournament Coordinator, who, with the Board, shall be responsible for determining the annual events calendar. The Tournament Coordinator shall work with club owners to confirm dates of club-sponsored tournaments and Unit games held at clubs, obtain Board approval of the final calendar, and obtain ACBL sanctions for the tournaments and Unit Games.

### Unit-Hosted Tournaments.

The President shall appoint a Tournament Chair to coordinate the planning and management of each Unit-hosted tournament. Dates, locations, schedule of events, stratification parameters, and entry fees must be approved by the Board. The Board should also be consulted on any action that would result in significant cost increases compared to prior history. All other aspects of tournament planning and operation are determined by the Tournament Chair. The Tournament Chair shall select other members of the Tournament Committee to assist in meeting the responsibilities of the Committee.

Responsibilities to prepare for specific tournaments include:

1. Prepare a budget and submit it to the Board for approval at least one month in advance of the tournament.
2. Confer with Caddy Chair, who will set up caddy schedule and list, providing one copy to the Director in Charge (DIC).
3. Confirm that arrangements exist for table and tournament supply delivery and table setup in playing area prior to the tournament. The Unit trailer holds tables, easels, signs/table signs, waste baskets, computer printout paper, section poles, and general tournament supplies.
4. Confer with Unit Webmaster regarding arrangements for photos of winners.
5. Determine menu and order food for Swiss Team lunch. Refer to past tournament records on numbers needed. Double check at game time on head count figure for lunch (including directors and caddies). Check site facility on lunch seating and other details.
6. Provide a manned hospitality/information desk (may be combined with partnership desk for sectionals, separate for regional) with flyers for future tournaments, area restaurant info, first-aid items, direction and event information, membership forms. Determine appropriate signs needed and tournament theme decorations.
7. Coordinate with 0-299er Chair on 299er activities.
8. Recommend all Board members wear badges at all events. Board members should assist with closing clean-up.
9. If desired, provide table favors to be distributed by caddies.
10. Provide DIC with tournament schedule and levels of stratification. Discuss Unit policy on zero tolerance, and check on availability of recorder forms.
11. Review caddy schedule with DIC.
12. Review any necessary announcements with DIC.

13. Check on microphone (if provided), phone and internet availability, arrangements for coffee and water.
  14. Monitor water and coffee stations, monitor playing room temperature and lighting, periodically check on bathroom facilities.
  15. Ensure that tables and supplies are returned to storage.
  16. Work with Treasurer to do financial close with DIC, caterer, and facility.
  17. Provide receipts to Treasurer for reimbursement of expenses (e.g., hospitality).
- Treasurer will provide a tournament report at the next Board meeting. The Tournament Chair may report to the Board as needed on any aspect of tournament operation.

The President and Tournament Chair shall collaboratively determine a process to negotiate contracts with tournament sites well in advance (2-3 years for sectionals and 3 years for regionals).

#### Club-hosted Tournaments.

Clubs allocated tournament sanctions select their own Tournament Chair. The club must comply with Unit Policies regarding the schedule of events and publication of a flyer in the Winning Finesse and the Scorecard. All other aspects of tournament operation are determined by the Tournament Chair.

#### MENTOR-MENTEE PROGRAM

The Mentor-Mentee Program Coordinator is appointed by the Unit President. The Coordinator may recruit other members to assist in implementing the program.

Responsibilities include:

1. Update program materials in September.
2. Distribute promotional materials to clubs in October. This generally includes fliers (perhaps also a poster) promoting the program, application forms, and a letter explaining the reimbursement procedure.
3. Maintain lists of mentees requesting mentors and of mentors willing to serve.
4. Match mentors and mentees, accommodating requested preferences to the extent possible.
5. Provide packets to mentors and mentees. The mentor packet would include a letter providing the name, phone number, and e-mail address of the mentee, instruction to contact the mentee, and advice on working with the mentee (be gentle and simple); 12 free play coupons; the yellow card or equivalent; and the article Mentoring: What's in It for Us. The mentee packet would include a letter providing the mentor name, phone number, and e-mail address and the yellow card or equivalent. A new program starts annually in January.

Other information:

1. Mentors play free (the Unit reimburses the clubs for the entry).
2. Mentees pay the normal club fee.
3. Mentees must have 0-99 points as of the beginning of the program year (January 1) to be eligible.
4. Mentors must have at least 500 points.
5. Mentees must be ACBL members.

6. A Mentor may have more than one Mentee.
7. Mentees are allowed to participate in the program for a maximum of two years.
8. A specific Mentor-Mentee pairing is limited to one year.

The Coordinator may authorize exceptions to items above when appropriate.

## TIERED MENTORING PROGRAM

The Tiered Mentoring Program is intended as a “Pay It Forward” program. It has two main goals:

- To provide opportunities for inexperienced players (less than 300 masterpoints) who are no longer eligible for the regular Mentoring Program to receive additional mentoring.
- To provide opportunities for more experienced players to receive mentoring from more expert players.

The process starts with a mentoring arrangement between Player A (under 300 mps) and Player B (with no more than 500 mps more than Player A). Player B would obtain a tiered mentoring card from the game director. Each player would pay the regular entry fee. Player B gets the director to date and initial each mentoring session. After 4 games, Player B gives the completed card to the Program Director and receives 4 free play coupons. Player B can then use the coupons for his/her own use, or Player B can enter into a new mentoring arrangement with Player C, a higher ranked player. After the first round of mentoring, there is no need for a new mentoring card and documentation by the director. Player B simply gives the original free play coupons to Player C. This process can continue, with Player C entering into a new mentoring arrangement with Player D, etc.

The initial pairing should be a legitimate mentoring pairing. It should not, for example, involve two players who have a regular partnership. A specific partnership is limited to 2 cards or 8 free plays.

## 0-299er/499er PROGRAM

The President shall appoint a 0-299er/499er Program Chair, who may recruit other members to assist. Responsibilities include:

1. Form a telephone calling committee to call 299ers/499ers prior to tournaments and Unit Games which have 299er/499er competition. Include a process to find a partner for those requesting one.
2. Provide a 299er/499er game at tournaments and appropriate Unit Games. Have a welcome desk.
3. Maintain masterpoint records for the Paul Lewis Prize.
4. Arrange for photos of winners and appropriate publicity.

## GNT COORDINATION

The GNT Coordinator is appointed by the President. The GNT Coordinator may or may not be one of the hosts for the Unit GNT game. The responsibilities of the hosts are described under “Unit Game Host Responsibilities”. The GNT Coordinator has other special duties:

1. Become familiar with District 16 rules regarding GNT competition. Ensure that the Unit GNT competition meets all District requirements.
2. Forward the names of Unit qualifiers to the District GNT Chair and to the Director in Charge.
3. The District usually allows substitutions when teams or individual players eligible to play in the District Finals decide not to participate. The GNT Coordinator should advise eligible teams of this and ask to be notified if someone decides not to participate. The GNT Coordinator would then determine if eligible substitutes wish to participate and notify the appropriate District officials.
4. Notify any Unit members who qualify for the national level of competition that the Unit will subsidize their expenses at the national level. Notify the Treasurer of such eligible members.

## NAOP COORDINATION

The procedures for NAOP coordination are the same as for GNT coordination with one exception. Flight A is included in the Unit NAOP final.

## MEMBERSHIP COMMITTEE

The President shall appoint a Membership Committee Chair (or Co-Chairs), who may request other members to assist. The President shall also appoint a Unit member to be responsible for the production and distribution of a Unit Membership Directory every two years.

Responsibilities of the Committee include:

1. Provide copies of ACBL-generated membership reports to the Board.
2. Provide welcome Kits to new members of the Unit (either new-to-ACBL or transfers). The welcome kit may include a welcoming letter from the Unit President or Membership Chair, Unit calendar of events, list of bridge clubs, one free play from Unit, free plays donated by bridge clubs, the Unit Directory, etc.
3. Provide Copies of membership lists for other Board activities (e.g., elections, directory, 0-299er Program, Winning Finesse, club owners).
4. Notify ACBL of Unit Members deceased, with obituary, if possible. Also notify ACBL of changes to member addresses or phone numbers not provided to ACBL by the member.
5. Provide information to the Winning Finesse Coordinator for an article on Membership in the Winning Finesse to include names of new members and transfers to the Unit, new Life Masters, member plateau accomplishments, Mini-McKenney and Ace of Club reports, deceased members and other information of interest to members.

6. Obtain Life Master pins and Mini-McKenney certificates for Awards Day. Prepare handout for Awards Day listing honorees. Provide report to Winning Finesse on Awards Day honorees.
7. Call each unpaid member at least once to encourage their continued membership.

#### SCHEDULING OF UNIT GAMES AND TOURNAMENTS

Types of Unit Games which may be scheduled include:

1. Unit Championships. As many as 24 are allowed by ACBL. Sanction fees are \$4/table plus game and table fees. Unit Championships not used by the Unit may be allocated to clubs. Up to three of the 24 may be three-session extended team games.
2. Foundation/Fund Games. Four per year are allowed. Sanction fees are \$4/table plus game and table fees. The first (and third, if applicable) charity event(s) must benefit the ACBL Charity Fund. Any remaining charities may benefit an approved local charity or other ACBL Funds (Junior Fund, International Fund, Educational Fund).
3. Special Events. The Unit hosts the Unit finals of the GNT and the NAOP. Conditions of contest are available on the District 16 website.
4. Tournaments. The Unit conducts four sectional tournaments in San Antonio, one in Kerrville, and one in New Braunfels . The Unit hosts the District 16 NAP Finals in even-numbered years during the January Sectional. Except for the sectional which includes the NAP Finals, the sectionals held in San Antonio are allocated to the two commercial clubs. The Unit holds a regional tournament linked to July 4 in odd-numbered years. Sectional tournaments should be scheduled 2-3 years in advance. Regional tournaments should be scheduled at least 3 years in advance. The schedule of Unit Games and Tournaments should be adopted by the Board annually.

#### WINNING FINESSE

The President shall appoint an editor of the Winning Finesse and a Board member as the Winning Finesse Assignments Coordinator. The Winning Finesse shall be published at least one month prior to each Unit sectional tournament. The Assignment Coordinator shall assign responsibility for articles to be written and work with the editor to ensure timely publication.

#### UNIT WEBSITE

The President shall appoint a Webmaster to manage the Unit Website. The Treasurer shall file monthly Treasurer's Reports with the Webmaster. The Secretary shall file monthly Board minutes with the Webmaster. Posting of the Treasurer's Report and the Minutes shall occur after approval by the Board. The Webmaster shall post results of all tournaments and Unit-hosted Unit Games. The President shall coordinate other website postings with the Webmaster.

#### TAX-EXEMPT NUMBER

The Unit has been issued a tax-exempt number by the Comptroller of Public Accounts. This provides an exemption for the state sales tax (but not hotel taxes).



Members planning purchases on behalf of the Unit may contact the Treasurer for an exemption certificate. The Treasurer must notify the Comptroller of any change in its “registered agent” (may be President or Treasurer) or “registered office address”.

#### COLLECTION OF RETURNED CHECKS

When a check written by an ACBL member is returned for insufficient funds, the following procedure should be followed:

1. The Treasurer sends the member a certified letter, return receipt requested, requesting that the member return a certified check for the amount of the returned check plus any applicable bank charges.
2. If there has been no payment received within two weeks, send a letter to ACBL (Attn: Debbie Nichol) describing the situation and including copies of the returned check, the certified letter, and the acknowledgment of receipt. ACBL will notify the member that payment must be made or the member will be suspended from playing in ACBL events.
3. The Board may choose to suspend the player’s eligibility to play in Unit events pending resolution of the matter.

#### TEXAS STAR, JACOBY, & GOODWILL AWARDS

District 16 sponsors the Texas Star Award to recognize individuals who provide exemplary service to the Unit and its members. Each Unit may select one person each year to receive the Award. Deadline for submission of entries is Dec. 1. District 16 recognizes Texas Star Award winners on Saturday of the Houston Regional in February and publishes the winners in the Scorecard. Prior Unit 172 Texas Star Award winners include:

- 1995 Barbara Parker
- 1996 Al Lochli
- 1997 Diane Olson
- 1998 Carol Campbell
- 1999 Darlene Riely
- 2000 Doyle Nichols
- 2001 Willson Davis, Jr.
- 2002 -----
- 2003 Margaret Higgins
- 2004 -----
- 2005 David Hadden
- 2006 Janise Saul
- 2007 Doug Cross
- 2008 Roxana Tom
- 2009 Steve Simpson
- 2010 Becky Mosely
- 2011 Ed Rawlinson
- 2012 Jeri Tribo
- 2013 Ellen and Ira Hessel

2014 Wayne Rauschuber

2015 Nell Morgan

The Oswald & James Jacoby Award is awarded by the District 16 Board annually to a volunteer who has worked diligently at the Unit level and who has risen to recognition at the District level after many years of outstanding service. Past winners of this award from Unit 172 include Cisse Horton (1986), Jacque Tucker (1993), Al Lochli (2003) and Ira Hessel (2008).

District 16 also sponsors a program recognizing Goodwill Members of the Year, individuals who exhibit courtesy, kindness, and tactfulness and who are “ambassadors of goodwill”. Each Unit is allowed to select two members for this recognition. Deadline for submission is Dec. 31. District 16 provides pins for presentation to the winners by the

Unit and publishes the winners in the Scorecard. Prior winners include:

2006 Donna McBride, Ann Gary

2007 Ed Rawlinson, Tom Marsh

2008 Donna Watkins, Sherry Johnson

2009 Sheryleen Grothus, Helen McCrae

2010 David Ewing, Everette Lewis

2011 Laurie-Ann Levin, Carmeline Squires

2012 Ann Weaver, Paula Wissman

2013 Gary Larson, Fran Vanecko

2014 Pat Prichard, Hank Eng

2015 Sally Armstrong, David Mitchell,

ACBL sponsors the National Goodwill Member of the Year program, and an annual winner is selected by the ACBL Board. Typically, a letter is mailed to each Unit President in late spring inviting nominations. Cisse Horton won this award in 2006.

Information on submitting nominations for the Texas Star Award and the Unit Goodwill Member of the Year Awards is available on the District 16 website and may be published in the Scorecard.

## DUTIES OF THE TREASURER

**Paying Bills.** Most are routine. Maintain a file of invoices. Write the check number on the filed invoice. Some bills don't have invoices (e.g., director's fees, caddie fees, subsidies for GNT/NAOP National qualifiers, etc.). Create a record of the expenditure for the file. In the past, some Treasurers have used a traditional checkbook register; others have used computer programs to enter check records. Regular bills (American Express, printers and mailers for the Winning Finesse) should be mailed directly to the Treasurer rather than to some other Unit official (e.g., tournament chair or President). There are certain situations in which the Unit is expected to make certain payments, but there has historically been little or no advance communication to the Treasurer about the need for such payments. Prime examples are certain fees owed to District 16 (see

subsequent section on tournaments). Other examples arise from Unit policies (e.g., subsidies for NAOP/GNT National qualifiers). The Unit will receive a bill from District 16 every 2-3 months for a membership assessment to support the Scorecard. This bill will sometimes include charges for tournament ads in the Scorecard. While the Treasurer will pay these bills, the Treasurer would subsequently bill the appropriate club if the ad was for a club tournament (rather than a Unit tournament).

**Revenues/Deposits.** Almost all deposits will come from tournament receipts or quarterly dues reimbursements from ACBL. Receipts from sectional tournaments are delivered to the Treasurer on the last day of the tournament. These should be deposited to Unit accounts the next business day. Stamps are available to use in endorsing the checks. Typically, the Director in Charge provides cash and checks to the Treasurer every 2-3 days of the tournament to reduce the amount of cash being handled at any given time. A printed tournament report is provided by the Director which includes documentation of the cash and checks provided to the Treasurer. ACBL provides quarterly dues reimbursement of approximately \$600 each. File the ACBL form with the deposit slip for audit purposes.

**Tournaments.** The Treasurer should check with the Director in Charge several days in advance of the tournament to determine if there is a need for a cash bank. The Director can provide detail about the amount and denomination of bills needed. The tournament report will reflect “credit” for the cash bank.

The Treasurer will arrange to meet with the Director on the last day of the tournament to receive the tournament report, provide a check to ACBL for certain fees and expenses, and to receive the tournament receipts. Usually this is done in the break between sessions of the Swiss Teams. The tournament report provides a detailed record of revenue, expenses, and participation.

The Treasurer should consult in advance with the Tournament Chair to determine how and when payment will be made for the rent and Swiss Team meal. The Treasurer will typically receive bills from the Tournament Chair and/or other volunteers for hospitality costs either at the tournament or in the days following. The Unit pays for drayage (hauling and setting up tables and other equipment and supplies). The amount is specified in Unit policy and varies from tournament to tournament. The Treasurer may arrange in advance with the Director for this amount to be paid in cash, or the Treasurer may pay this by check.

For the Regional, the Unit is assessed a sanction fee by District 16. Historically, the Unit never receives a notice about the fee or a bill for it, although there may be a contact months later regarding non-payment of the fee. The amount, which most recently was \$1.40/table, can be confirmed by contacting the District 16 Treasurer. In addition, there is an assessment for “future National Tournaments”. This is \$1/person/session for entries

on the next-to-last day of the tournament. Contact the District 16 Treasurer to determine whether this payment is to be made to the District or to the host Unit of a future National.

For most tournaments (sectional or regional), deposits are made for the facility several years in advance. The Treasurer should consult the President or Tournament Chair to determine the status of such deposits for current and future tournaments.

**Unit Games.** After the game, the Treasurer should pay the rent, the director, the caddies, sanction fees, meal costs (if applicable), drayage (if applicable), hospitality, etc.

**GNT/NAOP.** By policy, the Unit pays a subsidy for expenses of qualifiers for the national level.

**Bulk Mail.** The Unit has an account with the Postal Service for bulk mail. There is an annual fee for this service, which is billed by the Post Office. In addition, an escrow account is required to cover the expense of periodic mailings (typically for the Winning Finesse). After each mailing, the Post Office sends the Unit an update showing the balance in the escrow account. If this balance is reduced to \$200, the Treasurer should make a \$500 deposit to the escrow account. This can be done at the general service counter at the Perrin-Beitel post office. The Treasurer should take the update document when making the deposit. It will show the Unit's account number.

**CD's.** The Unit has several CD's at Firstmark Credit Union. Periodically, it is necessary to buy new CD's or cash in or renew existing CD's. Historically, there have been occasions when the Treasurer brings a recommendation to the Board regarding a proposed action. There have also been occasions when the Treasurer has taken such action without prior Board approval. Factors influencing this "choice" include time considerations, the nature of the action (renewal vs. purchase of new CD), and the comfort level of the Treasurer. Either way, the Treasurer should base the action/recommendation based on the cash flow requirements of the Unit.

**Audit.** An audit should be done annually. Ask the President to appoint an Auditor or Audit Committee.

**IRS Return.** An IRS return is required annually. The deadline is May 15. Copies of prior returns are on file. If check registers are going to be handled through a computer program, it would be highly recommended to structure the entries to facilitate the IRS return. It is recommended that this topic be discussed with prior Treasurers at the earliest opportunity.

**Reports.** The Treasurer should develop a monthly Treasurer's Report for the Board. Copies should be sent to the Webmaster for posting on the website. It is recommended that each individual expenditure be listed (rather than grouping expenditures by category).

An Annual Financial Report is required at the annual membership meeting. The Treasurer may wish to access copies of reports from prior years as samples of possible formats.

The Treasurer provides the Board with reports on each Unit Game and Tournament.

**Accounts at Firstmark Credit Union.** Unit accounts at Firstmark CU include a share account, a checking account, and various Certificates of Deposit. When signatories are added or deleted to the account, existing and new signatories must go to a Firstmark branch to process the changes, which also must be documented in minutes of a Board meeting. Documentation in Board minutes is also required to cash, renew or purchase CD's. Advance consultation with the prior Treasurer about this process will at least provide a warning about the potential frustration and may allow its avoidance.

New Treasurers should consult with the outgoing Treasurer about electronic access to the accounts.

**FORMS.** Several forms have been developed over the year. Samples are shown below for the Board's information.

