

Revised: February 11, 2015

**AMERICAN VOLKSSPORT ASSOCIATION
ADMINISTRATIVE POLICY**

AVA SPECIAL PROGRAMS MANAGEMENT

POLICY OVERVIEW.

This policy sets forth procedures for all AVA Special Programs.

1. GENERAL.

An AVA Special Program is approved by the National Executive Council (NEC). Special Programs include a specific booklet, which volkssporters complete by entering IVV Certification Stamp numbers from sanctioned events and submit them to the special program coordinator for an award that recognizes completion of the special program. The National Headquarters staff and the AVA Special Programs Chairperson supervise all financial and operational activities; AVA Special Program coordinators prepare all financial and operational activities related to approved programs. Requirements established by this policy apply to all Special Program coordinators and volunteers.

2. PURPOSE.

AVA Special Programs are designed to promote interest in Fun, Fitness and Friendship and create public interest in volkssports. Through challenges, which require a person to complete a pre-determined number of qualifying events, the participant in return, earns an award that recognizes their accomplishment. A dual purpose for these programs is to raise funds for the AVA General Fund which assists in the promotion of Volkssporting and to raise funds for the sponsoring club.

3. APPROVAL OF AVA SPECIAL PROGRAMS.

A. Any AVA club in good standing may submit a proposal for a special program. Each proposed program must focus on a theme; examples include U.S. Presidents, Civil War battlefields, Lewis and Clark, lighthouses, etc. The proposed theme must enable volkssporters from several AVA regions to participate in the program, (the more multi-regional participation, the better the special program will be). Themes that focus on historical events, natural or scenic beauty or have educational or cultural enrichment opportunity for the walker are preferred. The proposal must conform to general rules and policies of AVA and the requirements of this policy. No such program may be duplicated (exactly or deceptively similar) by any Regional or State organization or AVA member club during its life-time.

B. Each proposal for an AVA Special Program must be first generated through the Regional Director and then submitted in writing to the Chairperson of the AVA Special Programs Committee. Each proposal will include a complete description of the program theme and how the sponsoring club intends to conduct the program, a sample booklet for recording events, a sample of the proposed (rendering, drawing or picture) and an agreement by the submitting club to conform to AVA financial policies. The proposal may include a budget, but must, at a minimum, address the price of the program booklet to participants and the estimated cost of purchase and

issuing the award including mailing and processing, and other supplies. The Chair shall review each request, and recommend approval or disapproval to the National Executive Council of the AVA. The NEC shall approve or disapprove Special Programs only during the first NEC meeting of the calendar year. After the initial approval, programs cannot start until the following January. An Alternate Representative must be named.

C. Special Programs are only approved for a specific period of time, but may be extended or curtailed with the approval of the NEC based upon the popularity of the program and other circumstances.

1. Start Date: After a new Special Program has been approved by the NEC, the sponsoring club & POC need to prepare an article to appear in *The American Wanderer (TAW)* outlining the criteria and details that make up the special program. After the article has been published, the club may begin the sale of new booklets; however, if the booklet sales begin earlier than one (1) semi-annual reporting period prior to the start of the program, status reports need to be filed with the Special Programs Committee Chair. (For example, if a program starts on January 1, the prior semi-annual reporting period would be July 1 – December 31).

2. End Date: The sponsoring club & POC, with input from the Special Programs Committee Chair and Headquarters, will determine when to cease sales and end the program, subject to the following:

A. Booklet sales are not authorized to continue beyond the approved program end date.

B. Redemption of completed booklets and finalized program accounting must be complete within twelve (12) months of the approved end date. The sponsoring Club & POC must submit the end date details to the Special Programs Committee Chair for approval. The program will be put on the AVA website and in *TAW* continually to notify all program participants well in advance of the end date.

4. GENERAL RESPONSIBILITIES.

A. The sponsoring AVA club presents a written proposal for a special program to the Chair of the Special Programs Committee, who will evaluate the proposal and recommend approval or disapproval to the NEC. The sponsoring club shall operate, with the supervision and recommendations of the Special Program Committee Chair and AVA Headquarters, the special program; including printing and award contracts, if applicable, including distribution of booklets, sales, completion of awards, accounting, record keeping and reporting.

B. The NEC approves each special program and sets starting and ending dates for each new program with the advice and input from the Special Program Committee Chair and AVA Headquarters.

C. The AVA Special Programs Committee Chair, with assistance from the AVA Executive Director, as needed, shall provide assistance by promotion of the special program through AVA's website, *TAW* and other publicity, at no cost to the sponsoring club. The AVA Executive Director and Financial Director will assure that AVA's share of net profit are deposited in AVA's General Operating account, and that special program income is included in the annual budget and in financial statements.

D. Net profits of each approved special program shall be shared on a 50/50 basis between the sponsoring club and AVA Headquarters.

E. Effective January 1, 2016, an approved Special Program will be billed a one-time \$300 flat fee which would be due and payable to AVA by June 30th of that same year. The flat fee alleviates having to mail in any reports, financial statements and fees to AVA. A final report is required at the end of the book sales year to include the number of books sold and the number of books turned in by that date in order to determine the success of the program.

Special Programs starting January 1, 2014 and January 1, 2015 were given the option of paying the flat fee or continue on the current method of reporting semi-annually with financial statements and fees sent to AVA until the programs end date. Selecting to reverse to the flat fee after starting the reporting is not an option.

5. EVENT RESPONSIBILITIES.

The sponsoring club is responsible for all services, materials, supplies and inventories related to the special program.

A. Bank Accounts.

All sales, receipts, expenditures, and other monetary transactions shall be handled through the club's own bank account, or a separate bank account established by the club for the special program. Under no circumstances will a club member's personal bank account be used to operate an approved AVA special program.

B. Record Retention Responsibility.

It is the sponsoring club's duty to ensure that all documents relating to the special program are available to the AVA Special Programs Committee Chair, AVA Executive Director and the AVA Financial Director, when requested. Just as each club is subject to the rules, regulations, policies, and procedures that govern the AVA as a corporation, so is the special program subject to those same rules, regulations, policies and procedures. The adherence to proper record keeping and document retention is crucial for proof of good governance during the AVA annual audits.

C. Financial and Accounting Procedures and Definitions.

The special program coordinator will collect and deposit all funds, and make all payments for activities related to the special program. All special programs will be accounted for using the cash basis of accounting, meaning that income is only recorded and reported when income is actually received and deposited. Expenses are reported and recorded when they are actually paid.

1. Clubs and the Special Program POC need to ensure that items are not over purchased, high-priced, and that expenses are reasonable, therefore helping to ensure the continuity of the program. Proof of income collected and expenses paid in the form of deposit slips and expense receipts and/or vendor invoices must be retained and attached to each semi-annual report that is sent to Headquarters. The remittance of these attachments is necessary to document and provide proof to the auditors of AVA's 50% share of income less expenses. Attachments must equal to the amounts written on the report that they accompany.

a. Types of expenses that can be paid from Special Program Income are as follows, and may not be all-inclusive:

(1.) Mileage at the IRS charitable rate for volunteers, is currently \$0.14 cents per mile. This would be only for conducting driving for Special Programs, and must have who, what, when, and where documented on any reimbursement receipt to an individual. Each year, if this rate changes the POC will be notified.

(2.) Postage, printing, copy charges, purchase of mailing materials, a percentage of replacement costs of printer cartridges; the percentage would be determined by how much is used for Special Programs.

(3.) Office supplies for filing, documentation, and record retention.

(4.) Set up, art charges and purchase of awards including shipping.

(5.) Telephone call costs necessary to conduct Special Program business with the Chairperson, Headquarters, or other Special Program members; again must document who, what, when and where when counting this expense reimbursement.

b. Clubs are responsible for all startup costs. Start-up costs refer to the initial capital outlay needed to get the program started before income is earned on the booklets sold.

c. Once these start-up costs are recouped by the club or individual loaning the start-up funds, then the following net profit earned will be split 50/50 with AVA. As it becomes necessary to re-purchase items during the term of the program, these additional expenses are to be deducted from net income and shown on the reports as they are paid. There will be NO holding of income back for future expenses. Income generated less actual expenses paid receipts will be submitted each reporting period along with the semi-annual report. If expenses paid exceed income received for that reporting period, it will be shown on the report as a negative, which is a net loss until from reporting period to reporting period the net loss is recovered and net income is made once more. Once net income has been generated, then this amount will be split with AVA. AVA does not share the net loss of the program; meaning that clubs will not be reimbursed if the program fails to contribute positive net income.

d. If the program continually stays in a negative position after the initial start-up costs have been recouped, the Special Programs Committee Chair will review the program and advise the sponsoring club on how to get the event back on track. If the event has little popularity and/or cannot sustain itself financially, the Chairperson will advise the Executive Council. The Executive Council will review all pertinent documentation and make a decision on the future of the event.

D. Participation Rosters.

Clubs must maintain a roster including mailing address as and if possible email addresses of all those who have purchased booklets. A complete list shall be maintained throughout the life of the program. This list shall be made available as requested. The names of the people who have completed the program are required to be noted on the roster.

E. Semi-Annual Reports.

The coordinator must submit an activity/financial report to AVA, through the Special Programs Committee Chair, semi-annually for the six (6) month period ending December 31 and June 30. Any monies due AVA must be sent directly to AVA Headquarters, attention – Financial Director, with a copy of the report and required attachments. All programs with an ending date of 12-31-2010 are grand fathered, per the February 2009 Board Meeting, as being exempt from sending receipts and other required attachments with the report to the Financial Director. The original report only needs to be sent to the Special Programs Committee Chair. The Committee Chair reserves the right to request an interim report for the five (5) month period ending May 31 during AVA Convention years. The final report is still required for the period ending June 30, which is AVA's fiscal year end. All reports, attachments, and monies are due within thirty (30) days from the end of each semi-annual reporting period, similar to all other AVA events.

6. INTERNAL CONTROL.

Audit procedures utilized by the external auditors to review AVA's Internal Controls over programs have increased, requiring more detail, therefore, to ensure proper internal control for AVA's annual audit, all policy statements and procedures must be adhered to, and reports plus attachments must be received within the set periods. The AVA Financial Director shall monitor special program reporting, income, and expense. The Financial Director will keep the Executive Director and Special Program Committee Chair apprised of any non-compliance. The Executive Director and the Chair share responsibility for monitoring AVA special programs and will take appropriate action, including withdrawal of event approval, to assure compliance with this policy and procedures.

BY SIGNING THIS PAGE, YOU AGREE TO ABIDE BY THE ABOVE POLICY AND ITS REQUIREMENTS.

NAME OF SPECIAL PROGRAM: _____
Print

NAME OF SPONSORING CLUB: _____
Print

SPECIAL PROGRAM POC: _____
Print and Sign

DATE SIGNED: _____

ALTERNATE SPECIAL PROGRAM POC: _____
Print and Sign

DATE SIGNED: _____

Please Send This Page To The AVA Special Programs Chairperson