



**AMERICAN ASSOCIATION OF
UNIVERSITY WOMEN
CALIFORNIA ONLINE BRANCH
MINUTES OF BOARD BUSINESS
CONDUCTED VIA EMAIL
July-September 2020**

Branch Established October 2, 2001

Attendance:

Shelley Mitchell, President
Jean Simutis, Treasurer
Gail Swain, Program VP
Bev Van Citters, Membership VP
Harriet Tower, AAUW Funds VP
Sandy Kirkpatrick, Communications Chair

July

- The 2019-20 board reviewed, corrected, and approved the 2019-20 Q4 minutes of business conducted by email, which was then posted on the branch website.
- The 2019-20 board reviewed, corrected and approve the 2019-20 year-end financial report, which was then posted on the branch website.
- Approved the annual renewal of the domain name from Google, which would occur automatically on August 9 at \$12/year without action on our part.
- Drafted a FAQ for the next newsletter in response to some comments from the member survey, and posted the entire survey report on the branch website.
- Agreed to offer Jackie Shahzadi a year of free branch membership upon discovering that her email address was entered incorrectly in our email lists when she joined last year, resulting in her never receiving any branch communications. She gratefully accepted the offer.
- Received the annual financial review conducted by Judy Frost. (Appended to these minutes.)
- Agreed that some programs held this year would be a hybrid of email list discussion followed by a Zoom discussion. With plans for the Q1 program to be focused on cultural diversity, it was agreed to encourage branch members to participate in the webinars offered by the state and national AAUW leading up to our branch discussion.
- President Shelley Mitchell set the newsletter deadline for the 20th of each month with the intention of sending out the newsletter at (or shortly before) the first of the next month.

August

- Distributed *Onliner News* to members.
- Membership VP Bev Van Citters initiated a new way to introduce new and long-standing members to the branch via video interviews posted on YouTube, with “unlisted” settings so only accessible with the direct link to the video.
- Discussed ways to make the branch more visible and active on social media beyond Facebook, agreeing to ask in the next newsletter for branch volunteers who are active on various social media to assist in that effort.
- Approved the 2020-21 budget and posted it on the branch website.

- Heard a report from Speech Trek coordinator Cathy Foxhoven that she has recruited a student to compete and confirmed that our branch will participate in this state program this year.
- As soon as confirmation was received that the new bank account was operating for automatic deposits (dues from AAUW) and debits (monthly payments for G Suite account), the old bank account was closed.
- Conducted outreach to non-renewals. Per branch policy section 2.8, members who had not renewed by the end of August were unsubscribed from all email lists.

September

- Distributed *Onliner News* to members.
- Agreed to hold a Zoom program for branch members only in early October to review state propositions.
- Held a program email discussion discussing the book *White Fragility* by Robin DiAngelo.

Signed,

Sandy Kirkpatrick

Appended: 2019-2020 Financial Report

AAUW CA Online Branch 2019-2020 Audit Report

To: Shelley Mitchell, 2020-2021 Branch President and 2019-2020 Branch Treasurer
Jean Simutis, 2020-2021 Branch Treasurer
Sandy Kirkpatrick, 2019-2020 Branch President [*Editorial note from 2020-21 Board: The 2019-2020 Branch President was Harriet Tower.*]
From: Judy Frost, AAUW CA Online Branch member

I have reviewed the budget, bank statements, financial statements and transactions for the fiscal year 2019-2020 for the AAUW CA Online Branch. Activity on the transaction register was traced to bank statements and tied out to the financial statements.

I reviewed the very good documentation regarding two fraudulent chargers that occurred in October on debit card -0799. The errant charges were quickly identified and corrective action was taken promptly. However, bank debit card security is a concern, especially when the branch opens a new debit card with each new treasurer. When a new debit card is requested, the old debit card account must be closed - this may not occur automatically.

Some expenses are paid with the use of a debit card. However when a debit card will not work, the treasurer explained using the online bill pay where the bank generates a “check” with a number appearing on the bank statement as a “Check Presented Conventionally”.

One audit step is to account for all check numbers. During 2019-2020 the first check number the bank generated was 5010 and the last check number was 5020. The following check numbers were missing from the transaction register:

Check number 5017 is not accounted for however it is thought it was shredded as it was made out incorrectly and replaced by check 5018. It should have been recorded then noted as “replaced”.

Check 5019 for \$10 was missing from the 2019-2020 transaction register and bank statement, however it cleared the bank in July 2020. Based on the “check” number, it would have been generated prior to June 30, 2020, and the transaction should have been listed in the June 2020 transaction register and financial statements. The correct status as of June 30 would have been as an outstanding check on the bank reconciliation. (See “A” below).

Check numbers 5013 and 5014 are unaccounted for and missing.

The issue of accounting for all bank generated check numbers needs to be addressed. All expenses paid via bank generated checks should be posted in the transaction register using the date the on line bill payment is requested in order to have a record of all transactions. If a check is later voided/replaced, that would be noted in the transaction register.

There was one item of income in March for \$10 incorrectly identified on the financial statements as Branch Donations that should have been Branch Dues, however since both items are within the Branch Funds, this is a minor reporting misstatement.

A July 2019 \$20 donation to AAUW Funds by a branch member in was not forwarded to AAUW until July 2020 when it was discovered that it had not gone through. This error should be caught in a much

more timely manner through reconciling the transaction register and bank statements with the financial statements. (See “B” below).

The math in the balance column of the transaction register does not track with the income and expense columns. And the complete information on transactions is not always entered. It is important that the transaction register (which serves as a “check” register) is accurate and complete. Transactions should be recorded and dated as they occur.

The final financial report and quarterly financial reports reflects changes in the total expenses from the prior quarterly financial reports without notation. When there are changes to the financial reports for prior reporting periods, it should be noted on the revised reports.

(A) The correct figure for Assets Balance at End of Year for 2019-2020 should be \$1,364.92 (which would also be the Assets Balance at Beginning of Year for 2020-2021). The bank balance at June 30, 2020, is \$1,374.92 however check #5019 for \$10 was written prior to June 30, 2020, but not entered into the transaction register - so at year end it should be outstanding. Therefore the reconciled book balance for year ended June 30, 2020 would be \$10 less than the bank balance, or \$1,364.92.

(B) The expense of \$20 sent to AAUW Funds in July 2020 for the donation made by a branch member in July 2019 should be recorded as an expense to AAUW Funds for July 2020 with a footnote that the branch received the donation in July 2019.

Hence, during 2020-2021 the income for AAUW Funds Donations received will not be equal to the expense for AAUW Funds Donations paid to AAUW – it will be off by this \$20 transaction which crossed over fiscal year ends.

By incorporating the suggestions noted above, the AAUW CA Online Branch will have cleaner and more accurate financial reporting. It will also make challenging years, such as 2019-2020, less prone to misstatements. Although these were minor, it would be recommended to implement procedures to avoid them.

Thank you for the opportunity to provide my assistance to the AAUW CA Online Branch, as it is an outstanding branch!

Please do not hesitate to contact me with any questions.

Regards,
Judy Frost
AAUW CA Online Branch