

General Services Coordinating Committee, NYYM M I N U T E S
2016-01-30 at Powell House

Present: Melanie-Claire Mallison, Tim Johnson, John Cooley, Bridget Bower, Lisa Gasstrom, Fred Dettmer, Jephrey Aaron, Martha Gurvich, Christopher Sammond

Regrets: Laura Cisar, Elaine Learnard (attending another CC meeting), Mark Hewitt, Linda Houser, Paula McClure, Barbara Menzel, Matt Scanlon, Jim Schultz, Adam Segal

Minutes: we discussed the minutes of the November meeting. They may still need fixing in the areas of our financial conversation; Bridget will continue to review them and will bring forward any changes.

John pointed out that there is a guide for new YM committee clerks and committee members. There is also a revised version of the Suggested Guidelines for Committee Meetings by phone.

Audit. Tim Johnson read the report, which was received and is attached.

GSCC discussed the issues raised in the report, particularly in the six areas noted. Audit Committee recommends that we begin to address the issues. Of the five issues identified, we feel

1) Real property and trust fund documentation issues are rightly situated with the Trustees.

2) The capitalization and depreciation policy will be further refined by Audit Committee, expecting that it will be presented as part of the Consent Agenda for Spring Sessions 2016.

3) Financial Services will lead the review of the fund restrictions and end of year surplus allocations .

4) Personnel Committee will lead on the staff time allocation area.

Audit committee would like to review what is produced to make sure that it is suitable for the auditor's needs. Additional issues may arise from the 2015 audit process.

Sessions Committee. Melanie-Claire Mallison brought a draft of the handbook page for Sessions Committee. Changes include change from sub-committee for Spring and Fall Sessions to liaison member. Removed sub-committees as they change regularly. They also added a reference to the Equalization Fund. The core description of the work of the committee is unchanged. **GSCC approves the changes to the Sessions handbook page. It is attached.** Sessions Committee will be considering their budget, including designation and amount of registration fees and a realistic budget for 2017.

Personnel Committee. The report from Barbara Menzel was read and received. It is attached.

Treasurer and Financial updates:

John reported on behalf of the Treasurer. The books are not yet closed for 2015. Any allocation of "surplus" funds will need to be allocated by the body at Spring Sessions.

John reported that he had approved expense for a staff retreat in April. The Young Adult Concerns Committee has asked for funds to support the Young Quaker Party, scheduled for June 2016, as a guarantee that they will meet their expenses. There is a fund comprised of previously unused YAC funds as well as this year's allocation; the letter responding to the YAC will be attached. Nurture Coordinating Committee is the steward of those funds.

Records Committee.

Bridget reported that she is working with Farmington-Scipio Regional Meeting to submit electronic records to Friends Historical Library, using this as a test case for e-records submission. The Committee is also working on revising its handbook page and the records guidelines.

Lindley Murray Fund. John, as convener, reported that the trustees will meet tomorrow in Poughkeepsie for consideration of the applications. There is about the same amount of money available as last year and about the same amount requested.

NYM Trustees. Fred Dettmer reported that a member of the Trustees will serve on Liaison Committee for the time being. They are considering the role of Trustees in the Yearly Meeting and their current practices. Regarding insurance, in recent years, a trustee has managed the general commercial insurance policies, including assessing the needs, dealing with insurance companies, being aware of our existing policies and communicating to Friends who are coordinating programs what information the insurance company needs.

We affirm keeping this practice under the care of the Trustees.

Leading and Priorities working group. Jephrey Aaron reported that the group has had one meeting. Eight individuals are involved, from six regions. They are beginning to look at their charge and beginning their work.

Communications Committee. A report was read by John Cooley. Communications is working on developing a new website. A new logo has been developed.

Development Committee. Christopher Sammond reported. The committee is functioning well now, despite not having a clerk. They have an ambitious goal for this year and a plan to meet that goal.

Committee maintenance items: We still have vacancy for appointment to Meeting for Discernment Steering Committee. GSCC is still in need of more at-large members. GS Section committees' Accountability Queries should be sent to John Cooley. Next meeting of GSCC is April 2 in New Jersey.

Minutes submitted and edited by Bridget Bower and John Cooley

**NYYM Coordinating Committee Weekend
Audit Committee Recommendations to General Services Coordinating Committee**

The Audit Committee has been augmented by three new members: **Linda Houser** has joined the committee as a regular member, subsequent to completing her term on the Trustees, where she previously served as a Liaison to this committee. The Trustees have appointed a new *liaison* member, **Jim Whitely**, who will serve in this capacity until GSCC and the Body approve changes to the Trustee and Audit Committee handbook sections so that the Trustees appoint a *regular* member of the Audit Committee – and then Jim will serve as the regular representative to Audit Committee from the Trustees. (The original Audit Committee membership rules excluded a Trustees’ representative, but GAAP* procedures require that the Audit Committee have one. At the time that the original rules were established, there were separate Trustee and Operating Budget audits – but under GAAP there can only be a single audit.] **Wilma Campbell** has also joined the Audit Committee, having been nominated and approved at Summer Sessions. These changes will be very welcome as the Committee responds to Auditor recommendations for the 2014 Review and 2015 Audit of the newly consolidated financial statements. The 2015-2016 Audit Committee held its first teleconference on November 3, 2015 to update new members concerning the status of work in progress, and a second teleconference on January 10, 2016 to discuss actions to be considered in 2016.

The Clerk of the Audit Committee and the Assistant (and now newly appointed) Treasurer - who agreed to continue as the primary POC between NYYM and DSJ -- have continued to work with our bookkeepers, DSJ, to construct a first NYYM Consolidated Financial Statement (CFS) since Fall Sessions, 2015. The second draft of the CFS was delivered on December 18, though a few supporting items were still missing at that time. The statement was viewed as sufficiently complete that a review could be held early in 2016, and this has been scheduled with the Auditor (ODPKF) for the week of February 1. (Note that DSJ is assembling copies of the necessary documentation for the audit as well as the CFS itself.). Outstanding items may include evidence of Title to properties owned by NYYM, details concerning original documentation on restrictions on distribution of Trustee funds, and copies of minutes of Trustees indicating prior-year distributions of dividends from various Trustee accounts.

Additional policy and procedural recommendations will be brought by the Audit Committee to GSCC, some for approval by the Body, and others for review and approval by GSCC. Following is a preliminary list of areas where procedures need to be strengthened:

- 1) NYYM needs to define a capitalization procedure for the purpose of designating which assets will be capitalized.
- 2) Procedural changes may be needed in order to voucher income or expense items that restrict the time period restriction on funds. In particular, income and expense accruals for each year may need to be pre-designated. Any temporal restrictions on funds received by the Development Committee also need to be documented and vouchered. Detailed procedures may depend on which accounting basis is to be used: cash, traditional accrual, or the present “modified accrual” method.
- 3) Real property record-keeping and archival document retention.
- 4) Trust fund record-keeping and archival document retention.

- 5) Designation of accounting actions for the use of year-end operating surpluses or the funding of year-end operating deficits.
- 6) A process for estimating staff time spent on NYYM mission related, fund raising, and staff development categories.

During 2016, the Audit Committee will work with the Treasurer, Trustees, and Financial Services Committee to develop processes and procedures in the above areas.

At this time, it is expected that a Review by the Auditor during the first week of February will lead to recommendations by mid-February, related to the 2014 CFS. It is expected that the 2015 CFS will be available by April, 2016, and that either a Review or a (GAAP-compliant) Audit will be held in June, 2016. Any additional recommendations from the auditor will be addressed by the Audit Committee with appropriate NYYM Staff or Committees, and will be shared with GSCC.

Submitted by the Audit Committee

Tim Johnson, Clerk.

*GAAP = Generally Accepted Accounting Principles.

Report from Personnel to General Services Coordinating Committee 1/29/16

Personnel has been meeting on a regular basis. In recent months we have:

Begun advertising the Child Youth Secretary position. Interest has been expressed by several young adults in NYYM. We anticipate beginning interviewing in mid to late February. The interview committee will include the Clerk of the Youth Committee, the General Secretary and two members of the Personnel Committee.

Our Young Adult Field Secretary returned to work as of January 1, 2016. We are delighted to have her return.

We have begun the process of planning for Steven Davison's retirement. A job description has been generated.

We have been working closely with the ARCH staff and have clarified supervision of their staff and the evaluation process. Personnel will receive evaluations but direct supervision will be provided by the Director of the Program and oversight by the Aging Concerns Committee

Personnel will lose some key members in 2016 and we are in need of new members, particularly someone who is knowledgeable about human resource matters.

Barbara Menzel, Clerk of Personnel

Addendum: I believe ARCH staff is the director and coordinators. Visitors are trained volunteers. The new coordinators are part-time without benefits. All evaluations are shared with personnel. Callie will do the evaluations of her staff and Aging Concerns will do her annual evaluation. Personnel has a liaison to the ARCH staff (Hans Lerman) just as we have a liaison to the General Secretaries Supervisory and support group . Our liaison is Keith Johnson.