

Society of Florida Archivists

Annual Business Meeting

Savannah, Georgia

October 13, 2016 4:00 p.m.

Call to order/President's Report: President Erin Mahaney

Erin called the meeting to order at 4:00 p.m. and welcomed all attendees to the Society of Florida Archivists 33rd Annual Meeting.

Secretary- Janet DeVries

Janet called for approval of the minutes of the 5/14/2015 Business meeting. Gerri motioned to approve the minutes, Susan seconded and the minutes were approved.

Executive Board Reports:

President – Erin Mahaney

Erin stated that the annual election will take place in May. She expressed her appreciation to past president Sandra Varry for her eight years' of SFA leadership and presented her with a gift.

Past President – Sandra Varry

Sandra acknowledged Erin's excellent work as new SFA president and that current board of directors' were bringing additional professionalism to the organization.

Vice-President – Susan Swiatosz

Susan reported that in addition to working with the 2017 Annual Meeting Committee and the 2016 Archives Month Committee, she is working on an orientation manual that outlines what incoming board members and committee chairs should know to quickly acclimate to their new positions. She would like to request that all current board members and committee chairs get me some sort of bullet point list of things that are important to know (example, does the position need access to Wild Apricot as an administrator, or to Dropbox). Please submit drafts to her.

Treasurer – Jay Sylvestre

Jay called for approval of the May 2015 Treasurer's Report and the October 2016 Treasurer's Report. Sandra motioned to approve and Susan seconded. The motion passed.

(See attached report)

Secretary – Janet DeVries

Janet announced that she and Erin were in the process of sending the official board minutes from the last year to the State Archives of Florida.

Directors –Mary Rubin, Gerri Schaad – No Report

Committee Reports:

Membership – Sue Rishworth

Sue reported on SFA membership and on the conference attendance.

(See attached report)

Web Communications – Krystal Thomas

Krystal has done a complete revamp of the SFA website. It is more mobile friendly and has an updated RSS feed. She added a new College and University Archives Section. Hannah Davis is an immense help with social media.

Newsletter – Marissa Kings

Marissa is working in the fall issue of The Florida Archivist. It will go out at the end of October. Please continue to send news and information to her for inclusion in the newsletter.

Audit Committee – Mary Rubin -

(See attached report)

Archives Month - Susan Swiatosz

We are in the midst of Archives Month and the committee has received some really outstanding submittals this year. We have been posting twice a week, both on social media (FB & Twitter) and on the SFA website (look under Education & Events and scroll down to Archives Month, 2016). Our postings will include items from north, central, and south Florida, from Universities/Colleges, the Florida State Archives, a public library, a historical society, and a corporate archive. The Archives Month Committee has done a really wonderful job of making the submittals look really professional and I would like to thank Marissa King, Krystal Thomas, and Hannah Wiatt Davis for all the work they have done on this project. Please look for our

“Found it in the Archives” every Monday in October, and our “Archives Spotlights” every Thursday.

College and University Archives Section- Peggy McBride

Sandra reported in Peggy’s absence that the College and University Archives Section has a live webpage.

Bylaws- Rachel Walton

Rachel provided a summary of the changes and the membership had an open discussion of the bylaws. The bylaws are online and a vote will be held at least thirty days before the next annual meeting.

Scholarships – Britt Farley

Britt announced the winners Judith Beale Scholarship winners: Ashley Ashabranner, Jennifer Bowne, Gilbert Gott, Jocelyn Hurtado, Sarah Kautz, and Mary Rubin. Congratulations to all the winners. Thank you to all of the members who donate to the fund so students and members can attend our annual conference.

Annual Meeting 2017-Susan Swiatosz

Next year’s meeting is scheduled to be in St. Petersburg, FL. The dates are Tuesday May 9 through Friday May 12, 2017. Committee co-chairs Jim Schnur and Shaina Buckles have been busy checking out the hotels in the area and we are so far impressed with the Staybridge Suites St. Petersburg Downtown. Our theme is about collaboration and cooperative projects, and we hope to have some great tours of the area (and maybe a baseball game, as the Rays will be in town). We will be posting more information soon and will send out postcards when we have firm information about accommodations. We hope to see you all next May in St. Pete. We are also looking for a location for the 2018 Annual Meeting. If anyone is interested in hosting, please contact Erin or Susan.

Annual Meeting 2016-Sandra Varry

It was a good meeting. The meet and greet was a nice touch. We may publish the conference proceedings.

Awards- Janet DeVries-Naughton

Janet presented the 2016 Award of Excellence. This year’s recipient was Sister M. Dorothy Neuhofer, archivist for the Holy Name Monastery who passed away in 2015. Doris Van Kampen

and Carol Ann Moon accepted the award. Janet presented Burt Altman with the first ever Lifetime Achievement Award for his longtime service to SFA.

Burt presented an overview of an article he's submitting to the fall issue of the Florida Archivist on the CETA program.

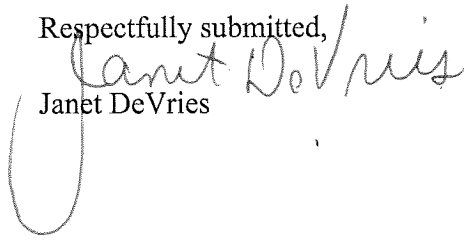
Old Business- None

New Business- open floor

Adjourn: The meeting adjourned at 4:54 p.m.

Respectfully submitted,

Janet DeVries

A handwritten signature in cursive script that reads "Janet DeVries". The signature is written in dark ink and is positioned to the right of the typed name "Janet DeVries".

Society of Florida Archivists
Treasurer's Report
January 1, 2015 – December 31, 2015
Prepared and submitted by Jason Sylvestre, Treasurer
September 30, 2016

As of December 31, 2015 SFA funds available totaled **\$34,483.24**
The last statements received were as of 08/31/2016, and all were reconciled.

Balances as of December 31, 2015

| | |
|---------------------------|-------------|
| Checking account balance: | \$3,486.56 |
| Savings account balance: | \$30,003.03 |
| PayPal account balance: | \$993.65 |

Total funds: **\$34,483.24**

Income from January 1, 2015 through December 31, 2015

| | |
|-----------------------------|-------------|
| Donations: | \$1,550.00 |
| Investments (Interest): | \$4.94 |
| Annual Meeting Registration | \$225.34 |
| Membership Dues | \$9,660.95 |
| Other (Counter Credit) | \$32,680.10 |

Total Income: **\$44,121.33**

Expenditure from January 1, 2015 through December 31, 2015

| | |
|--------------------------|------------|
| Advertising | |
| Videography | \$800.00 |
| Business Expense | |
| Bank Fees | \$158.86 |
| Registration Fees | \$61.25 |
| WildApricot | \$1,112.40 |
| Operations | |
| Award | \$130.95 |
| Postage, Mailing Service | \$185.13 |
| Printing and Copying | \$389.37 |
| Website | \$61.06 |
| Other | \$135.94 |
| Program Expense | |
| Meeting Expenses | \$8,863.15 |
| Election | \$300.00 |
| Other | \$125.00 |
| Other Fees (PayPal) | \$1742.03 |

Total Expense **\$14,065.14**

Net Ordinary Income **\$30,056.19**

Other Expense
 Ask My Accountant \$30,031.10

Net Other Income **\$-30,031.10**

Net Income **\$25.09**

Membership Chair

Annual report, May 2015- October 2016

SFA Members= 257 (10-8-16)

Corporate = 4

Institutional=36

Regular=217

New members since May 2015= 48 (10-8-16)

Registrants for SGA/SFA meeting in Savannah = 156 (10-4-16)

90 = SGA

43 = SFA

23 = nonmembers

Society of Florida Archivists, Inc.

Internal Audit Report Findings – September 28, 2016

The following procedures outline below, were evaluated solely for the purposes to assist in the evaluating of controls over cash receipts, inventory, assets, disbursements, donated materials, facilities and services, and to assist in identifying financial transactions and accounts which need to be documented in a formal manner.

1. Results of inquiry on controls over cash.

Generally, all persons handling funds of an organization should be bonded. When this is not achievable, oversight can be achieved by the presence of two people when handling money.

Generally, where possible, the person receiving funds and the person making deposits should be different people. *This is accomplished by the SFA in that funds are received through the post office box by one member, who records the checks, forwarding both a copy of the list of checks and the checks themselves to the treasurer for deposit.*

Detail supporting classification of money received as to type of revenue and any restrictions thereon should always be clearly indicated and documented.

Pre-numbered cash receipts and control of the issuance of pre-numbered receipts is a basic part of cash receipts control procedures. *The SFA may want to consider purchasing a pre-numbered cash receipts log book.*

Where possible, there should be segregation of cash receipts entered into the books of original entry by persons independent of the mail opening and receipt listing function. This strengthens the control environment. *This is accomplished by the separation of duties mentioned above, between the member receiving the mail and the treasurer.*

Receipts (checks and cash) should be deposited on a regular basis, *at least once a month.* Delays in depositing money increases possibility of losses and misappropriation.

Check signers should be independent of check preparation, cash receiving, purchasing and receiving. *Owing to the SFA geographically disbursed members the check signer and check preparer is the same person.*

Someone other than the person keeping the books and records should receive the bank statement and give it to the committee for reconciliation. *Due to all volunteer organization and, again geographically disbursed throughout the state, this is not feasible.*

Bank account reconciliation procedures should include the following:

- Comparison of paid check with disbursement journal as to number, amount, date and payee

- Examination of cancelled checks for authorized signatures

- Examination of paid checks for alterations

- Review of voided checks

2. Results of inquiry on controls over petty cash. SFA maintains no petty cash accounts, but if needed, the following guidelines should be followed.

The responsibility of each petty cash fund should be assigned to only one person.

The custodian of the petty cash fund should be independent of persons who handle cash receipts.

Custodian of cash funds should be bonded, only way to recoup if there is a loss.

There needs to be pre-numbered vouchers to support all petty cash disbursements.

3. Results of inquiry on controls over investments.

All investment transactions should be reviewed and approved by the governing board independent of Treasurer. *This is accomplished by the SFA when the board approves transfer from the checking account to the savings account.*

It should be required that there be more than one person authorized to release of investment from safekeeping.

These persons should be bonded, if feasible.

Record keeping functions for investments are performed by volunteers who have no access to securities, should not authorize transactions, nor have duties in the cash area.

Schedules on investment income should be received, prepared monthly and reviewed by a responsible person.

Periodic surprise counts of evidence of ownership should be made and reconciled to the accounting records.

4. Results of inquiry on controls over support program service fees, revenue and receivables.

Support revenue procedures

The use of pre-numbered forms is the basic part of receipt control procedures. Pre-numbered receipts should be used when possible and reconciled to final deposit information on a daily basis and for special events.

In addition, federal regulations require contribution acknowledgements to state whether any goods or services were received by the donor in return for the donation.

State regulations require that all acknowledgements give the percentage of each contribution, if any, that is retained by a professional solicitor and the percentage retained by the not-for-profit organization, as well as display the state registration number.

5. Results of inquiry on procedures over donated materials, facilities and services.

Donated materials

The Society should track any donated materials when materials are donated.

Donated facilities assets – *the SFA doesn't have any donated facilities assets.*

The rental value of donated facilities is recorded in the books as revenue and as an expense.

The fair market value of donated assets, (not artifacts) need to be recorded in the books and records of the Society. Coordination between the acquisitions officer and treasurer should ensure that all land and donations are correctly and timely recorded.

Donated Services

The Society should identify any positions, which qualify for recording as donated services, and reviewed and approved by responsible person. The dollar value of these services should be recorded as revenue and expenses.

All donated services should be documented as either program or administrative and properly recorded.

6. Results of inquiry into procedures over expenses for program and supporting services and accounts payable.

Persons approving expenditures should review and indicate the account to be charged and identify whether the expenditure is either a program or administrative expense.

All costs charged to a grant program are separately identified in the financial records and the chart of account is set up to allow coding of these expenditures in such a way as to separate and summarize grant costs. This is a very important function and should be done when and if any grants are received.

The Society needs to consider whether the use of purchase orders is justified in order to control purchasing. *Recommendation is not at this time.*

Purchasing functions should be separated by receiving functions and the governing board members.

Purchasing procedures and controls could be improved if all vendor invoices were routed to a committee that acted as the accounting committee. Departments receiving the items purchased usually also receive the invoices and packing slips.

Invoices should be marked "paid" with the check number and date to prevent double paying.

Volunteers in the payable functions should be dependent of purchasing, receiving, disbursing, inventory, and general ledger functions.

7. Results of inquiry on controls over inventories – *the SFA doesn't own any inventories.*

8. Results of inquiry on controls over property and equipment – *the SFA doesn't own any property or equipment.*

9. Inquiry into controls over governmental financial assistance programs - Separate accounting of awards or grants are a must and is part of the Society's financial statements and record keeping.

10. Procedures over fund balances - Fund balances according to generally accepted accounting principles, are to be identified into three main categories, including permanently restricted, temporarily restricted and unrestricted, according to donor stipulations. The Society adheres to these identifications of funds and appropriately accounts for revenues based upon this principal.

A suggestion does not necessarily mean that the Society needs to adopt a change in procedures. All control procedures are relative to cost versus benefits analysis and what are possible scenarios, especially within a volunteer organization.

Note:

- 1) The checking and savings accounts bank statements have been reviewed and compared to the general ledger and to the bank reconciliations for January – December 2015. The 2016 Audit Committee reports no discrepancies for the 2015 calendar year.
 - 2) There is a potential problem for future audit committees if amounts do not clear in the same year though. For example, two transactions from December 2014 didn't clear until January 2015 so they weren't on the 2015 general ledger; however, they were noted in previous audit committee emails. For this reason, it is recommended to have a returning audit committee member from year to year if possible, or the discrepancy will need to be noted in the audit committee's report or at the business meeting's annual report for the next audit committee's understanding.
 - 3) Additionally, the audit committee should be auditing the PayPal account as well, just as it does the bank checking and savings accounts. Previously, there were never any statements or reconciliation reports run for the PayPal account. As of the end of September 2016, the treasurer has provided PayPal account reconciliations back to October of 2013 and PayPal account statements back to January of 2015.
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