

Effective: March 1, 2009

AMERICAN VOLKSSPORT ASSOCIATION

SPECIAL EVENT PROGRAMS MANAGEMENT

POLICY OVERVIEW.

This policy sets forth procedures for all AVA Special Events.

1. GENERAL.

An AVA Special Event is a special program approved by the AVA. Special events include a specific booklet, which volkssporters complete by entering AVA stamp numbers from qualified events and submit to the special event coordinator for an award that recognizes completion of the special event. National Headquarters staff and AVA Special Event Chairperson supervise all financial and operational activities; AVA Special Event coordinators conduct all preparation of financial and operational activities related to approved events. Requirements established by this policy apply to all Special Event coordinators and volunteers.

2. PURPOSE.

AVA Special Events are designed to promote interest in fitness, fun 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 events is to raise funds for the AVA General Fund in order to assist in the promotion of Volkssporting, and raise funds for the sponsoring club.

3. APPROVAL OF AVA SPECIAL EVENTS.

A. Any AVA club in good standing may submit a proposal for a special event. Each proposed event 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 event 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.

B. Each proposal for an AVA Special Event must be submitted in writing to the Chairperson of the AVA Special Events Committee. Each proposal shall include a complete description of the event theme and how the sponsoring club intends to conduct the event, 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 National Executive Council shall approve or disapprove Special Events only during the first National Executive Council meeting of the calendar year. After the initial approval, events cannot start until the following January.

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

1. Start Date: After a new Special Event has been approved by the NEC, the sponsoring club & POC need to prepare an article to appear in the TAW outlining the criteria and details that make up the special event. 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 event, status reports need to be filed with the Special Events Committee Chair. (For example, if a program starts on January 1, the prior semi-annual reporting period would be July 1 – December 31). Under no circumstances can the booklets be distributed more than three (3) weeks prior to the NEC approved start date.

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

- A. Booklet sales cannot continue beyond the approved program end date.
- B. Redemption of completed booklets and finalized program accounting must be complete within nine (9) months of the approved end date. The sponsoring Club & POC must submit the end date details to the Special Events Committee Chair for approval. The event will be put on the AVA website and in the 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 event to the Chair of the Special Events Committee, who will evaluate the proposal and recommend approval or disapproval to the National Executive Committee. The sponsoring club shall operate, with the supervision and recommendations of the Special Event Committee Chair and Headquarters, the special event; including printing and award contracts, if applicable, as well as distribution of booklets, sales, and completion of awards, accounting, record keeping and reporting.

B. The National Executive Council of AVA approves each special event and sets starting and ending dates for each new event with the advice and input from the Special Event Committee Chair and AVA Headquarters.

C. The AVA Special Events Committee Chair, with assistance from the AVA Executive Director, as needed, shall provide assistance by promotion of the special event through AVA's website, *The American Wanderer (TAW)* and other publicity, at no cost to the sponsoring club. The 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 event income is included in the annual budget and in financial statements.

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

5. EVENT RESPONSIBILITIES.

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

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 event. Under no circumstances shall a club member's personal bank account be used to operate an approved AVA special event.

B. Record Retention Responsibility.

It is the sponsoring club's duty to ensure that all documents relating to the special event are available to the AVA 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 event 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 event coordinator shall collect and deposit all funds, and make all payments for activities related to the special event. All special events 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 Event POC need to ensure that items are not over purchased, over priced, and that expenses are reasonable, therefore helping to ensure the continuity of the event. 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 Event Income are as follows, this may not be all-inclusive:

Mileage at the IRS volunteer rate, which is currently .14 cents per mile, this would be only for conducting driving for Special Events, 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. 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 Events. Office supplies for filing, documentation, and record retention. Set up, art charges and purchase of awards including shipping. Telephone call costs necessary to conduct Special Event business with the Chairperson, Headquarters, or other Special Event members; again must document who, what, when and where when counting this expense reimbursement.

b. Clubs are responsible for all start up 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 shall 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 Events 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 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. Those names, which 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 Events 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 Events 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 event reporting, income, and expense. The Financial Director will keep the Executive Director and Special Event Committee Chair apprised of any non-compliance. The Executive Director and the Chair share responsibility for monitoring AVA special events 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 EVENT: _____
Please print

SPONSORING CLUB NAME: _____
Please print

SPECIAL EVENT POC: _____
Please print name and sign

DATE SIGNED: _____

Please Send This Page To AVA Headquarters - Financial Director