



TREASURER

Standard Operating Procedures

DIRECTIVE: To record and maintain all financial transactions of the American Board of Forensic Document Examiners.

1. Deposits

- 1.1 All accounts are to be in the ABFDE's name.
- 1.2 Deposit all dues, fees, donations and other sources of income into the appropriate ABFDE account.
- 1.3 Funds are to be deposited or transferred to obtain maximum interest without restricting access for operational needs.
- 1.4 Maintain the minimum amount necessary in the accounts to prevent monthly service fees.
- 1.5 Maintain a photocopy of all checks deposited with the carbon copy of the deposit slip.
- 1.6 Record all deposit transactions into the appropriate software application.

2. Expenses

- 2.1 Pay all expenses in a timely manner, and maintain an adequate checking balance to allow for timely payments.
- 2.2 Maintain a photocopy of all checks prepared for payment. Attach their related receipt(s), or invoice(s), to the check copy and file.
- 2.3 All checks prepared for payment require co-signatures, normally by the Treasurer and the President. The Vice-President and Secretary will also have signing authorization. The Treasurer will forward prepared check(s), with a copy of the related receipt(s) or invoice(s), to the President. The President will review the check(s) and paperwork before forwarding to the payee(s).

- 2.4 In the absence of the President, checks may be signed by the Vice-President. In the absence of both the President and Vice-President, checks will be sent to the Secretary for co-signing.
- 2.5 Record all expenses into the appropriate software application.
- 2.6 Reconcile accounts each month and file account reconciliation summaries. The reconciliation statements will be made available upon request by the President.
- 2.7 Maintain secure custody of the check book and statements for all accounts.

3. Travel

- 3.1 Payment of travel expenses must be approved by the President.
- 3.2 Expenses should be based on the criteria listed below. Exceptions must be submitted to the President for prior approval.
 - 3.2.1 Transportation. For airfare, the reimbursement amount will not exceed coach fare and luggage fees. Personal vehicle use reimbursement is limited to fuel costs and airport parking fees. Shuttle or taxi transportation to/from an airport and a hotel, or other meeting facility, will be reimbursed.
 - 3.2.2 Lodging. Room deposit(s) will be paid in advance to the designated hotel for the annual Board of Directors meeting. Diplomates will be required to provide their own credit/debit card information directly to the hotel for their room incidental expenses, if any.
 - 3.2.3 Meals. Breakfast, lunch and dinner expenses paid by a Director will be reimbursed consistent with the prevailing federal per diem rates for the meeting location. No alcoholic beverages will be covered by Board funds.
 - 3.2.4 Miscellaneous expenses. Additional authorized expenses for travel necessary for Board members to attend an approved meeting or function will be reimbursed.
- 3.3 Receipts are required for all expenses.

3. Authorized Account Signers

- 4.1 Maintain updated authorized signers on the checking and other accounts.
- 4.2 Authorized signers on the account shall include the President, the Vice-President, Secretary and the Treasurer.

- 4.3 As authorized signer changes occur, the appropriate forms will be completed at the current banking firm holding the Board's accounts.

5. Annual Report

- 5.1 Prepare and disseminate a Treasurer's Report at the annual meeting of the Board of Directors. Data for the report should be obtained from the accounting software in use.
- 5.2 The report shall include information consistent with prior annual reports, including the current balance, general assets and liabilities, and the balance of the Ames Fund (until the fund is depleted).
- 5.3 The Treasurer shall bring a current copy of the accounting software for review, if requested, by the Board of Directors at the annual meeting.

6. Audits

- 6.1 An external audit will be conducted prior to a new Treasurer taking office. The audit should take place in early spring to allow its completion prior to July 1st, when the transition of office occurs.
- 6.2 The audit will be conducted by the accounting firm utilized to prepare tax forms and other such services, currently the Hobbs Group. Their contact person and address is: Allyson DeHart, The Hobbs Group, 1704 Laurel Street, Columbia, SC 29201. Telephone number: (803) 799-0555 ext. 11.
- 6.3 Periodic internal audits will be conducted by two other Directors to ensure the books are properly maintained. The oversight Directors will have access to all accounts and the software program in use by the Treasurer. Internal audits can be conducted annually, or more often, at the discretion of the President or other Executive Officers.

7. IRS Form 990-EZ

- 7.1 Insure the annual filing of IRS Form 990-EZ is completed in a timely manner by the current accounting firm. The form must be filed to maintain the tax-exempt status of the Board.
 - 7.1.1 An IRS Form 990-EZ must be filed whenever a non-profit, tax exempt entity's annual gross receipts total less than \$200,000. (Current as of May, 2018.)

- 7.1.2 Fiscal year-end reporting of Income and Expenses will be forwarded to the accounting firm for preparation of Form 990-EZ. The information is submitted by sending an “accountant’s copy” of the accounting software in use. A completed copy of the submitted Form 990-EZ, provided by the accountant, will be retained on file.
- 7.1.3 IRS requires the filing of the 990-EZ from within 5 months and 15 days of the end of the accounting fiscal year (July 1 through June 30). Failure to do so may jeopardize the organization’s tax-exempt status.
- 7.2 Maintain a current Power of Attorney for the accounting firm that files IRS forms on the Board’s behalf.

8. Statutory Representation and Licensing

- 8.1 The Board currently utilizes Corporation Service Company, a Statutory Representation firm in Washington D.C. The firm serves as the Board’s registered agent with the District of Columbia’s Department of Consumer and Regulatory Affairs. The ABFDE was initially incorporated in the District of Columbia. A renewal is required on an alternate-year basis to maintain the Board’s incorporated status.
- 8.2 File the required report form (BRA-25), and payment, with the Department of Consumer and Regulatory Affairs. The report requires an update of the Executive Committee members and brief statement of business or affairs.
 - 8.2.1 The report may be prepared and submitted on-line or mailed to the DCRA office. The renewals are due by January 15th of the required reporting years.
 - 8.2.2 Retain a photocopy of the DCRA form BRA-25 submitted. Forward a copy to the Administrative Office.
 - 8.2.3 A late fee is charged by the Department of Consumer and Regulatory Affairs after the January 15 deadline. Failure to file after two years will result in a revocation of the ABFDE’s incorporated status. The ABFDE must then re-apply to reactivate and preserve the name American Board of Forensic Document Examiners, and to retain non-profit corporation status.
- 8.3 The law firm of Holland & Knight, LLP, is the Registered Agent of the Board. The company’s current contact information is: Holland & Knight, LLP, 800 17th Street N.W., Suite 1100, Washington, DC 20006. (202) 995-3000.

9. United States Patent and Trademark Office (USPTO) Declaration

9.1 File a “Declaration of Use of Mark in Commerce Under Section 8” with the United States Patent and Trademark Office (USPTO) by the required periodic deadlines to retain ownership of the ABFDE title and logo. The next updates are required in the fall of 2022 and 2026.

9.1.1 The serial number for the ABFDE with the USPTO, is: 87339258. The registration number is: 5321545. The renewal may be performed on-line at the USPTO website.

10. Delinquent Annual Dues

10.1 Notice to Diplomates delinquent in their payment of annual dues will be sent beginning 30 days after the initial dues notices were sent by the corporate office. Notification will be made by email, sent to the email address currently on file for the Diplomat. The email will confirm the dues amount and late-fee payment requirement.

10.1.1 A second advisory notification, if necessary, will be emailed to respective Diplomat(s) beginning 60 days after the initial dues notice to Diplomates.

10.1.2 If a third notification is necessary, it will be emailed to the respective Diplomat(s) beginning 90 days after the initial dues notice to the Diplomates.

10.1.3 A lapse of Certification notice will be sent by certified mail, with return receipt, to the Diplomat(s) if their annual dues and late fee are not received by November 30th. The letter will be sent to the address on file for the Diplomat.

11. Plaques for Service by Directors

11.1 Executive Officers will be awarded a plaque for service on the Board of Directors for two years or more. The plaque size will be 11” x 14”.

11.2 Directors, other than Executive Officers, will be awarded a plaque for service on the Board of Directors for two years or more. The plaque size will be 8” x 10”.

11.3 Plaques may be awarded to any Diplomat(s) in recognition of their special contribution(s) to the ABFDE. The plaque size shall be 8” x 10”.

12. Ames Fund

12.1 The historical intent for donations made to the Ames Fund was to provide financial assistance to Diplomates preparing responses to the critics of the profession.

Expenses paid from the fund, established approximately 20 years ago, are no longer incurred by the Board. The funds are currently available for costs related to written and practical test preparation, and public relations.

12.2 Upon the exhaustion of the account funds, the Ames Fund shall cease to exist.