

**CGAA Main Board Meeting Minutes**  
**Sunday, 6.11.17**

Start Time: 7:p.m.

End Time: 8:41 p.m.

**TO DO:**

- Each Division must fill out questionnaire and turn in results by July 20<sup>th</sup>.
- Kim will need to sign, make copies, and mail State Report by Russell & Associates by Monday, 6.12.17.
- Verna to send out Handbook; Conflict of Interest; Whistle blower; Each Division to sign, date and send back to Verna
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**Attendance:**

- Dan Harrison, President Main
- Christopher Gargaro [President, Basketball Division]
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- Jackie Turvold [President, Volleyball Division]      Kim DeVaun, [Treasurer Main]
- Kevin Valentino [President, Soccer]                      Mary Perren [Gambling Director]
- Charlie Lenz [President, Hockey]
- Dan Smoot [President, Football]                              Tina Clark [Bookkeeper Main]
- Tim Kaplan [President, Baseball]                              Verna Witzany [Secretary Main]
- Dave Rumpca [President, Softball]

**Absent:**

- Justin Langbehn, [Vice President Main/Treasurer, Football Division]

**Guest:** Brian from Russell & Associates [Auditor].

- Between Gambling net & CGAA net was 4.8mil income. Required to be audited and have to keep on top of laws, rules, requirements, etc.
- Began didn't have "clean opinion" & Attorney's Generals Office & were in poor status & potentially could lose gambling status; In 2016 and 2017, CGAA has "clean opinion" which means \$ is handled well. No longer on "watch list".
- Still have work to do to adjust 135 journal entries to get records; some cash accounting vs accrual accounting methods. Still have different divisions posting to incorrect categories
- Auditor Management comments. Can meet with treasurers if desired as in the past.
  - 1) Have to evaluate internal controls [error & criminal monitoring]. Segregation of duties: small organization that cannot have dual control
  - 2) Significant deficiencies: AG office requires accounting accrual basis.
  - 3) Missing documentation: much better, but still missing some invoices
  - 4) Not in a position to write balance statement
  - 5) Management advisory comments: no written personnel policies [vacation time & leave-of-absence]
  - 6) Over FDIC limits [bank balance too high] over by \$488,000 at end of year. Disperse to other banks, collateral considerations.
  - 7) Donations: written notation correct over \$250, but don't have a tracking system for donations over \$5K or collective donations over \$5K which requires a 990 tax
  - 8) Post Revenue & Expenses: recommend to describe & train treasurers to allocate expenses to correct expense codes.
  - 9) Timeliness of information: much better, but need to get done by January. R&A still waiting for info to be received – makes audit more efficient
  - 10) Passwords: need to be changed on a regular basis.
  - 11) Transfer of cash between divisions; checks written by one division placed in another's books or non-allocated cash receipts; Treasurers are not monitoring their books for errors, need to reconcile books on monthly basis.
  - 12) Control over Cash & Events: concessions. Two people independent of each other to dual count cash.
  - 13) If get audited [State of MN in 2016] & can't provide documentation, will not be lenient & penalties will be assigned
  - 14) [new] put policies in place to ensure receipt usage; Divisions are using Debit cards for purchase – creates missing reports, invoices & receipts. Getting around "daily limits" and should request reimbursement as better method. Recommend eliminating Debit Cards. Q: recommendation for online purchases? A: Have CGAA credit card run through Main treasurer OR Reimbursement method ... Audit is willing to accept: CGAA board is honest, but majority [66%] will not be honest.
  - 15) Instance written checks to other charitable organizations – no donation to individual
  - 16) Written conflict of Interest policy: 2016 not filled out. Sign annually by year-end.
  - 17) Motion to filing of 990 fed tax return; motion to file state tax report

18) Q: Linda at Russell & Associates needs more information? A: She's set, Brian will follow up with Linda if anything is still needed.

**President:** Dan Harrison

- Q: what are the PCA dates? A: None at this time.
- Each Division has to fill out questionnaire; Need to have division numbers by July 20th.
- MSP Tim Kaplan, Mary Perren. Motion to approve CGAA 990 tax form as prepared by Russell and Associates. Paid to have prepared & available for public review. No discussion. Passed
- MSP Kim DeVaan, Dan Smoot. Motion to accept the State report as prepared by Russell & Associates for the Attorney General. No discussion. Passed. Kim will need to sign, make copies, and mail Monday, 6.12.17.
- Dan to talk to Amanda to put golf outings
- Main board elections August 13, 2017; summary report; Treasurer meeting ahead of Main meeting;
- Dan to email out conflict of interest policy to all & return signed.
- Debit Card issue: get receipts in, will reduce Auditor scrutiny; if need a check, but CGAA good at signing – available as needed; Softball purchases for Hockey and vice versa using debit card – NOT acceptable.
- Treasurers remiss in areas, need to train for coding & reconciling account on monthly basis; Kim to have meetings monthly
- Dan: FDIC limits, looked in – bank will not pledge collateral; WellFargo no answer; Could insure through certificate another bank.
- Dan: personnel policy need to find vacation policy; Mary only one to get vacation. Allied Charities may have a form to use as basic template.
- Verna to send out Handbook; Conflict of Interest; Whistle blower; Each Division to sign, date and send back to Verna; Background checks were successful getting into place
- Verna to get announcement posted in newspaper
- Q: Did finish DiBBS volunteer exempt list? A: Amanda in charge. Baseball done; Hockey not affected; Football no; Softball done, but not forwarded.
- Dan: try your best to follow up on tasks or notify others if help is needed.

**Secretary:** Verna Witzany

- MSP Randy Lynch, Tim Kaplan. Motion to approve 5.14.17 minutes with modification to change *Absent: President Hockey from Charlie Lentz to Jeff Blodel*. Approved as modified. No discussion. Passed.

**Treasurer:** Kim DeVaan

- MSP Kim DeVaan, Mary Perren. Motion to approve operational expenses not to exceed \$2500.00; Q: What is included in operational expenses? A: Tina salary, postage, office supplies. No further discussion. Passed.
- Actuals on top except Hockey; missing an ice bill

**Bookkeeper:** Tina Clark

- Q: registration for \$51.99 from April? Don't have any documentation or reference for deposit at this amount. A: Divisions will look into it.
- Will get new outstanding report. Looking better.
- Needs a copy of any/all donation checks – especially when over \$5,000.00 singular or cumulative

**Gambling:** Mary Perren

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## Division Reports

**Basketball**

- gym time will be worked on; will work in conjunction w/Volleyball; 5 new board members + two that switched positions; new treasurer, VP. Contact website is updated & adjust permissions. Give addresses to Verna to record. Voted to keep travel fees same 2017-18; used cash to invest in offseason tools [shooting gun] and other off-season activities.

**Football**

- Registration open for 2017;
- Finalize golf event for Aug 25 Mississippi Dunes, clear from Hall of Fame & Hockey;

**Softball**

- Hosted PiP tournament, totally rained out; have another In House Tourney to use concessions

**Soccer**

- Quiet

- Registration open for summer Rec [goal 850 participants]; signs and emails out; parted ways w/rec director as of May2017 establishing relationship with old director – seeking new Rec director – position duties will be shared by board in the interim.
- Closing Rec registration. Q: update on competitive merger? A: about 300 players. Had couple meetings w/So St Paul going forward with board to “move forward” non-official vote, just input at this point; not going to put more time in something that board doesn’t approve. Then will form committees, town hall meetings, and lawyers’ feedback; Q: size of So St Paul? A: It’s same size approx. 700 kids vs CGAA 1250 travel/rec; board is awesome & asking questions. Still in fact-finding stages for the meeting 6:30pm. Had meeting w/Interim VP.
- Dan had conversations to have MAIN board follow proceedings. Tomorrow main question: Do we want to proceed? A: the critical time would be in the next couple months. DOC is paid and supports [\$55K and bonus under contract] process. Caution: CGU has no authority to “merge” with So St Paul and create a new entity. Main will remove personnel before process. Need to ensure all people understand that CGAA first. Have to be careful that any attempt at travel merger won’t influence or be detrimental to the Rec program.
- Found Soccer medals in stranger’s drive way in [3] Menards bags weighing approx. 40 lbs.
- WAA Soccer considering merging with St. Croix; CGAA following suite w/So St Paul; But CGAA wants to maintain community focus of each sport and all contracts are true to CGAA members.

### **Volleyball**

- open registration for InHouse

### **Baseball**

- End of season, quiet; scholarship has to get information to treasurer & then check to post highschool

### **Hockey**

- August 5, 21017 event; met w/group finalize ice times & coaching applications [extended] will start going through July; Football discussed tryouts and avoid conflicts w/Hockey and other sports