

**2015 EMAIL MOTION  
ABC BOARD OF DIRECTORS  
MOTION TO Perform External Audit**

**MOTION BY: Darlene Dow, East Coast Director**

**SECONDED BY: Robin Tomasi, West Coast Director**

**MOTION MADE & SECONDED: Thursday, Jan. 22, 2015**

**DISCUSSION FOR 7 DAYS: Fri. Jan. 23 – Thur. Jan. 29, 2015**

**VOTES ACCEPTED FOR 5 DAYS: Sat. Jan. 30 – Tues. Feb. 3, 2015**

**(Voting dates were extended as a Substitute Motion was presented and had to be voted on. Since that motion failed, the motion on the table had to revert back to this main motion for a vote.)**

**MOTION:** I move an external audit be conducted of the Treasurer's books covering all ABC bank accounts and financial documents for the fiscal year ending December 31, 2014. The audit will begin within 45 days.

At a minimum, the audit should be thoroughly conducted to satisfy the directors' fiduciary responsibilities and to bring all non-compliance reporting into compliance in Federal and State laws for 501c(7), and IRS guidelines. In addition, the audit is to insure an accountable process to investigate and remediate any problematic issues brought to the Board's attention with process and control adjustments based upon the audit's results.

Further, the audit shall be conducted by an independent Public Accountant with no ties to the American Brittany Club's Board of Directors or Officers, present and past with a monetary cap not to be in excess of \$10,000.

- Insuring an annual audit is conducted is one of the duties per the our ABC by-laws Article VI, Section 6, Paragraph g. Due to the significant length of time since the last ABC audit (30 years), an independent external audit should be performed.
- Transparency is key. An audit will demonstrate our financial integrity to the membership and insure our financials are accurate.
- In light of the membership dues increase from \$30 to \$50 set to take place in 2016, it is prudent for us to provide an accurate accounting of our financials.
- Failure to perform an annual audit puts ABC at risk of losing its 501c7 status. Regional clubs who are under ABC's tax umbrella are potentially at risk if this happens too.

**VOTE ON MOTION**

<b>DIRECTOR</b>	<b>YES</b>	<b>NO</b>	<b>ABSTAINED</b>	<b>NO VOTE</b>
<b>D. DOW</b>	<b>xx</b>			
<b>K. Hanson</b>		<b>xx</b>		
<b>B. Fleury</b>		<b>xx</b>		
<b>K. Patterson</b>		<b>xx</b>		
<b>B. Hendrickson</b>		<b>xx</b>		
<b>R. Gulembo</b>		<b>xx</b>		
<b>J. Brigham</b>		<b>xx</b>		
<b>S. Ralph</b>		<b>xx</b>		
<b>T. Jagielski</b>		<b>xx</b>		
<b>M. Karbiner</b>		<b>xx</b>		
<b>A. Christensen</b>		<b>xx</b>		
<b>E. Tillson</b>		<b>xx</b>		
<b>J. Henderson</b>		<b>xx</b>		
<b>J. Gower</b>		<b>xx</b>		
<b>R. Tomasi</b>		<b>xx</b>		

**1 Yes Vote ,    14    No Votes, MOTION FAILED.**