

Date: Wed, 09 Apr 2003 21:36:54 -0700  
From: Lynn Owens-Whalen <lowens-whalen@...>  
X-Mailer: Mozilla 4.75C-CCK-MCD {C-UDP; EBM-APPLE} (Macintosh; U; PPC)  
X-Accept-Language: en  
To: Ellis Jones <ellis@...>  
Cc: rbaskwil@... buck@..., huw.williams@... et, cariad@the...  
aupshall@...  
Subject: Re: Proposed Change in Accounting Procedures  
X-Virus-Scanned: by amavisd-new

Hello Ellis,  
This may very well end up to be the process in the future but I think perhaps we are a bit ahead of ourselves. The North American Festival of Wales Strategic Planning Committee was charged with the following: "As all future North American Festivals of Wales will be organized by the WNGGA, this committee will recommend specific guidelines regarding the organization of the festival." So, I see this as part of their work and do expect the committee to bring forward recommendations at Stratford and perhaps even at Richmond.  
Also, the financial structure is well in place and already up and running in Richmond / Vancouver. I don't think it is realistic or even possible to change at this late date.  
As I said this is a very helpful suggestion and I think the NAFW will be grateful to use it as part of their committee proceedings.  
Cheers !  
Lynn

Ellis Jones wrote:

> Folks:  
>  
> Attached is a proposal to change the accounting procedures in connection  
> with NAFOW. I need a decision as soon as possible because registrations  
> are coming in and a major immediate change will be that all registration  
> funds received at Headquarters would be sent on to WNGGA Treasurer rather  
> than part of the funds being sent on to NAFOW Treasurer and part to WNGGA  
> Treasurer.  
>  
> As pointed out in the "First" paragraph on page 2, "a major point in  
> adopting the change to NAFOW was that it was to be 'national centered'  
> rather than 'locally centered.'" If this proposal is approved, we'll truly  
> be implementing the basic concept of it being a "national" event. There  
> will, of course, be a need to work out some of the logistical procedures  
> connected with the NAFOW Petty Cash fund.  
>  
> Please note that this proposal did not "come from Mt. Sinai" and is not  
> cast in stone. It is a starting point for the next step in the process of  
> making NAFOW a truly national event.  
>  
> As usual, if you have questions or concerns, please let me know. As for  
> this afternoon, 29 persons have registered for 2003 NAFOW and have sent  
> their payments to Headquarters. The Headquarters has received a total of  
> \$4,042.50.

> Ellis J.

> -----  
> Name: NAFOWACT.doc  
> NAFOWACT.doc Type: Microsoft Word Document (application/msword)  
> Encoding: base64  
> -----

## M E M O

TO: WNGGA Executive Committee:  
Lynn Owens-Whalen      Huw Williams  
Dic Baskwill              Martha Davies  
Myfanwy Davies          Alan Upshall

FROM: Ellis Jones

DATE: April 9, 2003

SUBJECT: Proposed Change in Accounting Procedures

Proposal: That effective immediately, the major accounting recording for the NAFOW be done through WNGGA Headquarters as outlined below.

1. that a NAFOW Chart of Accounts be established as a part of the WNGGA Headquarters accounting system and also as the basic accounting chart used by the NAFOW Planning Committee. The suggested account names and numbers are shown on the attached pages.

NOTE: This will provide a consistency in record keeping between the NAFOW Planning Committee and WNGGA Headquarters.

2. that the NAFOW Planning Committee appoint a NAFOW treasurer to have responsibility for keeping track of income received and expenses paid at the NAFOW site from on-site registrations, sale of activities/events tickets, direct donations, Eisteddfod participation registrations, tour ticket sales, and such other income as may come directly to the NAFOW Committee. Income received locally will be deposited into the NAFOW Petty Cash Fund.
3. that NAFOW Planning Committee have its funds in a NAFOW Petty Cash Fund with income and expenses to be kept track of by the NAFOW treasurer. This fund would be based upon seed money received early on when the event is being planned.
4. that the NAFOW treasurer turn over any surplus to WNGGA Headquarters when the NAFOW is over, i.e. September 15.
5. that expenditures from the NAFOW Petty Cash Fund by NAFOW treasurer will be for amounts of only \$500 or less with all other requests for payment being processed to WNGGA Headquarters for payment from National Headquarters NAFOW funds. If needed, the NAFOW treasurer could request a replenishment of the Petty Cash fund if it drops too low.
6. that all fees received at WNGGA Headquarters be processed with the funds sent to WNGGA treasurer. Since the same NAFOW Chart of Accounts is being used as at the local level, the accounting entries for NAFOW income and expenses would be kept track in the Headquarters main accounting system.
7. that WNGGA headquarters would provide to the NAFOW Committee on a regular basis the numbers of registrants per activity/event.

**Explanation:**

First, a major point in adopting the change to NAFOW was that it was to be "national centered" rather than "locally centered." Changing the income and expense processing of items exceeding \$500 would make the event more accurately national since all income and expenses would eventually be processed through WNGGA Headquarters and the WNGGA Treasurer.

Second, by having a special section in the WNGGA Headquarters accounting system identified as NAFOW Chart of Accounts, financial reports can be easily prepared by WNGGA Headquarters staff.

Third, the role of the NAFOW treasurer would be considerably simplified in reviewing income and expense amounts for accuracy. All bills of \$500 or more would have to be approved by the NAFOW Committee before being sent on to WNGGA Headquarters and WNGGA Treasurer for final payment.

Comment. This procedure was briefly discussed on January 3-4 in Buffalo at the meeting of the 2004 NAFOW Planning Committee. Ed Field has agreed to be the 2004 NAFOW treasurer but he pointed out that it was not necessary for him to write checks--just process the requests for payment by WNGGA Headquarters.

# NAFOW CHART OF ACCOUNTS

## Assets

3101 NAFOW Petty Cash

## Liabilities

3201 Loans Payable

## Income

3301 Registration Fees  
3311 Memorial Contributions  
3313 Honoring Contributions  
3315 Special Contributions  
3317 Sponsor Contributions  
3321 West Coast Barbecue  
3323 Mabon Folk Concert  
3325 Dylan Thomas 50 years  
3330 Eisteddfod Audience  
3331 Eisteddfod Participants  
3340 John Bishop Dinner  
3350 Seminars  
3360 Grand Banquet  
3370 Grand Concert  
3380 Welsh-English Church Service  
3383 Gymanfa Sessions  
3385 Intersession Meal  
3401 Tours  
3410 Market Place Income  
3420 Program Booklet Ads Income  
3430 Souvenir Items Income  
3490 Miscellaneous Income

(c:\custom\wp51\wngga\acctg\nafowinc.03)

## NAFOW CHART OF ACCOUNTS

### Expense

3401	Printing Expense
3415	Postage Expense
3425	Advertising Expense
3450	Tour and Transportation Expense
3475	Souvenir Items Expense
3500	Market Place Expense
3510	Preliminary Brochure Expense
3520	Registration Booklet Expense
3530	Program Booklet Expense
3540	Food and Beverage Event Expense
3550	Opening Ceremony Expense
3560	Eisteddfod Expense
3570	John Bishop Dinner Expense
3580	Folk Concert Expense
3590	Seminar Expense
3592	Audio Visual Expense
3600	Grand Banquet Expense
3650	Grand Concert Expense
3675	Welsh-English Church Service Expense
3700	Gymanfa Session Expense
3801	Hotel Room Expense
3850	Gifts Expense
3875	Hospitality Expense
3900	Bank Charges Expense
3950	Miscellaneous Expense

From: "Alan Upshall" <aupshall@...>  
To: "Huw Williams" <huw.williams@...>, "Ellis Jones" <ellis@...-edu>  
Cc: "Lynn Owens-Whalen" <lowens-whalen@richmond...>  
Subject: money  
Date: Sun, 13 Apr 2003 09:39:00 -0700  
X-MSMail-Priority: Normal  
X-Mailer: Microsoft Outlook IMO, Build 9.0.2416 (9.0.2910.0)  
Importance: Normal  
X-MimeOLE: Produced By Microsoft MimeOLE V6.00.2600.0000  
X-OriginalArrivalTime: 13 Apr 2003 16:42:22.0000 (UTC) FILETIME=[A7BAAB00:01C301DB]  
X-Virus-Scanned: by amavisd-new

Dear Ellis and Huw

As promised we discussed the financial issue in our meeting yesterday and we agreed that you could subtract the \$3000 loan seed money from the monies that have already been received. Also as discussed with Huw on the telephone this morning, This will repay the loan of the 3000 to the NAFOW committee from the WNGGA, and we should announce this at the meeting in Stratford. It is however very important for our accounting that we still receive the full breakdown of that money received and an acknowledgement that the loan has been repaid.

We also wish that future monies be sent to the NAFOW as the original plan (i.e. all monies after deductions for memberships and \$10 registrations) and not kept at WNGGA for request by the local committee. As explained in my previous letter we are well into the swing of the plans, in fact it is nearly all done and we need to be able to manage the money on site, to pay bills etc as we have planned out and not introduce any additional element of administration into the set up. There is always the opportunity for Huw to ask for an early payment of profits from the proceeds.

Best regards  
Alan

From: "Alan Upshall" <aupshall@richmond.ca>  
To: "Ellis Jones" <ellis@g...>  
Cc: "Huw Williams" <huw.william...>, "Lynn Owens-Whalen" <lowens-whalen@richmond.ca>  
Subject: proposal  
Date: Sun, 13 Apr 2003 09:28:52 -0700  
X-MSMail-Priority: Normal  
X-Mailer: Microsoft Outlook IMO, Build 9.0.2416 (9.0.2910.0)  
Importance: Normal  
X-MimeOLE: Produced By Microsoft MimeOLE V6.00.2600.0000  
X-OriginalArrivalTime: 13 Apr 2003 16:32:14.0843 (UTC) FILETIME=[3DD5DCB0:01C301DA]  
X-Virus-Scanned: by amavisd-new

Dear Ellis

Thank you for sending me the proposal that you have prepared for the Stratford meeting. I must confess to have been taken quite by surprise. This issue has been a topic of discussion within the strategic planning committee and you will be receiving by Monday a set of proposals from that group for consideration at the meeting in Stratford. The main proposal bears directly upon the issue of financial responsibility and control. I believe that you should hold your proposal and bring up the issues within the discussion of the one from the Strategic planning committee.

On a second point I believe that you cannot expect this brand new set of financial control to be put into the mix for Richmond. We have been running our budget and finances for two years and have a well set up accounting through Helen Steinle and Ellen Webber, both in US and Canadian currencies. We have committed our resources and the budgeting is well done. I am coming to Stratford with our budget as an example of how it should be set up for future festivals and will propose that this be adopted as the basis. I cannot accept that your proposal be introduced for Richmond, not because I am against certain of the principles, it is because it would cause us too much disruption. Organizing Richmond has been hard work and the last thing we want at this stage, four months before the event is to have to rearrange all our plans because of a new financial reorganization.

There is no doubt that control of finances is very important but your suggestions actually do not go far enough in some circumstances. Accounting and handling the money is one thing. More importantly for the event and the Association is the budgeting. There is no point in handling money well if the basic budget is flawed and running towards a deficit. The WNGGA needs to have a central role in making sure that some of the excesses of e.g. Harrisburg do not happen. This has also been discussed within the strategic planning committee and is part of the basis of the main proposal that I will set forward.

I shall send on the strategic document probably over the weekend. It is a 6 pager.  
Regards  
alan



From: huw.williams@net  
To: Ellis Jones <ellis@net>  
Subject: Re: Proposed Change in Accounting Procedures (fwd)  
Date: Mon, 14 Apr 2003 15:07:08 +0000  
X-Mailer: AT&T Message Center Version 1 (Mar 27 2003)  
X-Authenticated-Sender: aHV3LndpbGxpYW1zQGF0dC5uZXQ=  
X-Virus-Scanned: by amavisd-new

Ellis: Oh well it will all work out in time. Alan has agreed to give us the \$3000.00 that we sent to them as a loan back we can take it out of the first amount to be sent to Vancouver from the registration money. Huw

> Hi Huw:

>

> Thanks for the support on the proposal but I'm not surprised by Lynn's  
> reaction. She does not have an accounting background and doesn't  
> understand that if they have a system in place, it can be modified by means  
> of accounting entries very easily. Also, there is the mindset which I've  
> run into time and time again that "we've never done that before!"

>

> So, I guess, we'll just use the Harrisburg model for this year. Next year  
> I won't be around to help and it'll be up to the new Executive Director to  
> work out the details.

>

> One final thought--Lynn mentions the Strategic Planning Committee.  
> According to the Constitution, the Executive Director is to be a member of  
> each committee except nominations but for some reason I was not named by  
> the president to the strategic planning committee. No advice was sought  
> and no advice was given. I haven't a clue what they have drawn up.

>

> Yes, it will be an interesting Stratford meeting.

>

> Ellis J.

>

> Only 173 days to October 1!

>



To: "martha davies" <cariad@the-spa.com>  
From: Ellis Jones <ellis@gustavus.edu>  
Subject: Re: my response to your memo -- proposed change in accounting procedures  
Cc:  
Bcc:  
Attached:

Martha:

Thanks for your kind note. Since both Lynn and Alan have indicated a very stern "No" to the idea, we're going to use the Harrisburg model for this year. We've set up our data base reports based on that model and it'll work out.

With regard to the plan of nationally-centered NAFOW, I guess the Strategic Planning Committee has come up with a set of instructions. I was not involved at all with that committee in its deliberations until today when I received an email copy of their report. Because of the lack of time, we here at headquarters immediately duplicated, collated, stapled, and sent it to all Board members in the afternoon mail with a cover note from the Committee.

Your question about the recruitment of new trustees is a very good one that needs to be addressed. Since Alan Upshall is chair of the Nominations Committee, that is an issue he will have to address in his contacts with potential trustees.

Thanks for your kind comments on the Garrison Keilor show. It went really well. Janet and I had to listen to it on the radio because it was between shows in Mankato of the barbershop chorus for which I sing. Our granddaughter was the high voice and we could hear her on one of the songs where her part "took off" And the exchange of comments with Garrison Keilor was just priceless. We were "busting our buttons" over this.

Take care...

Ellis J.

P.S. I have sent Berwyn a note about the oversight of not including him in the mailing of the Comparable Prices for Events sheet.

Reply-To: "martha davies" <cariad@the-spa.com>  
From: "martha davies" <cariad@the-spa.com>  
To: "Ellis Jones" <ellis@gus.com>  
Subject: my response to your memo re: proposed change in accounting procedures  
Date: Mon, 14 Apr 2003 20:02:11 -0400  
X-MSMail-Priority: Normal  
X-Mailer: Microsoft Outlook Express 6.00.2800.1106  
X-MimeOLE: Produced By Microsoft MimeOLE V6.00.2800.1106  
X-Virus-Scanned: by amavisd-new

I've read your memo, Ellis, and have thought about it for several days before replying.

Yes, we do need updated accounting procedures, particularly since our 2004 NAFOW Treasurer lives in Canada. However, might we wait until our Stratford meeting to review this situation in the light of the Strategic Planning Cttee report?

That aside, there is a small point in your proposal (which appears in items 2, 3, 5 and Assets 3103). The label "Petty Cash Fund" could imply quite small sums.

Might it be called instead "Locally-based funds" or something like that?

Seems like a good idea to have a \$500 limit for payment by the NAFOW Treasurer.

There are some questions I want to share it with you before we meet at Buffalo/Stratford.

Under the proposed plan of nationally-centered NAFOW, would the each year's VPC be selected from the WNGGA Board of Trustees?

There are not many of us to share this annual task.

How easy will it be to recruit new Trustees when the "job description" includes putting on the NAFOW, possibly several times in one's tenure on the Board?

Okay, that's it for now.

Cheers, Martha [cariad@the-spa.com](mailto:cariad@the-spa.com)

From: "Alan Upshall" <aupshall@upsall.ed.ac.uk>  
To: "Lynn Owens-Whalen" <lowens-whelan@upsall.ed.ac.uk>  
Cc: "Alan Upshall" <aupshall@upsall.ed.ac.uk>, "Huw Williams" <huw.williams@upsall.ed.ac.uk>, "John Ellis" <ellis@upsall.ed.ac.uk>, "Martha Davies" <cariad@tiscali.co.uk>, "Myfanwy Davies" <buck@eisa.com>, "Richard Baskwill" <rbaskwill@upsall.ed.ac.uk>  
Subject: Richmond financials.  
Date: Fri, 2 May 2003 11:24:28 -0700  
X-MSMail-Priority: Normal  
X-Mailer: Microsoft Outlook IMO, Build 9.0.2416 (9.0.2910.0)  
X-MimeOLE: Produced By Microsoft MimeOLE V6.00.2600.0000  
Importance: Normal  
X-OriginalArrivalTime: 02 May 2003 18:28:11.0531 (UTC) FILETIME=[963175B0:01C310D8]  
X-Virus-Scanned: by amavisd-new

Dear Lynn

In our discussions of financials at Stratford, a specific topic that did not emerge was the clarification of the financial responsibility for the NAFOW, 2003 in Richmond.

It is my understanding that since there is effectively no local society involvement, and it has been agreed by the BOT that the planning team for NAFOW 2003 is a sub committee of the WNGGA, then automatically the WNGGA carries the financial responsibility for the Festival. Consequently, implicit in this understanding is that there is no financial liability resting on the individual members of the planning committee or the volunteers at Richmond.

This therefore is a proposal for clarification of an understanding. I would be grateful if this understanding is ratified by the executive committee and if necessary by the BOT.

I believe also that our constitution allows us to make such decisions through email consultation. To save time, I have copied this to the executive committee.

Regards  
Alan