

[EXTERNAL] OMB Control Number "1018-Friends"

phyllmikey <phyllmikey@frontier.com>

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To: Info\_Coll, FWHQ <info\_coll@fws.gov>

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As a Board Member of the Tualatin River National Wildlife Refuge I want to state that some if not many of the proposed requirements are overallly burdenson and do not ensure the fiscal responsibility that is being desired. Our treasurer has worked tirelessly over the past years to create a process that is transparent and ensures the integrity of dollars that move through the Boards purview.

Unfortunately the "tone" of the audit could be construed as implying that Friends Boards may have been shirking their fiscal responsibility. I want to assure you that is not the case for TRNWR's Friends Board. Below are outline some of the steps are Treasurer has taken to ensure fiscal responsibility. In fact before I joined the Board, I met with our Treasurer to ensure that sound fiscal procedures were in place, having served on numerous Boards. I was impressed with the process. I've included a few of the items that help us ensure a sound process. I'm sure our Board and specifically our Treasurer would be happy to share additional information. I feel that our process ensures accountability while not overburdening a Volunteer Board.

Protective Strategies

1. Articles of Incorporation and Amendments, and Bylaws
2. IRS exemption documents
3. Indemnification of board members (bylaws)
4. Insurance (D&O policy)
5. Background checks for critical board positions
6. Articles of Incorporation and Amendments, and Bylaws
7. Resolutions of the Board and Minutes of Board meetings
8. Comprehensive Financial statements (example of expense details captured)
  - a. General Ledger (e.g. postage or payroll)
  - b. What funds are used to pay the expense
  - c. Unrestricted, Restricted (which Grantor?)
  - d. Designated funds
    - i. Amount, description and date
    - ii. What program is the expense used for
9. Monthly reports
  - a. Statement of financial position (Balance Sheet)
  - b. Statement of activity (P&L) Budget versus Actual reports
10. Annual report
11. Special reports for grantors, FWS, etc.

*Phyllis Millan*