

Program of Work (POW) and Budgeting

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1/31/2020

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Overview

- Strategic Direction
- Programming
- Process
- Reserves
- Fraud Prevention
- Internal Controls



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Accomplishing Strategic Goals

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What Do Members Want?

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‘Bang for their buck’ – remember dues are your largest source of revenue. Don’t take member value for granted!

Member Feedback

- Annual member satisfaction survey
- Event evaluations
- Feedback given face-to-face
- Data – website traffic, open rates, participation

Consider the source; make changes to benefit the largest number of members

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Annual Member Survey



Goal #1

Gauge *satisfaction* of existing benefits.

Goal #2

Gauge *awareness* of benefits.

Goal #3

Find out what people do not just what they want.

Goal #4

Solicit ideas for new benefits.



Tips

- Limit the "would be interesting to know". Focus on need to know .
- Limit the demographic information unless necessary for decisions.

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Event Evaluations



Consider:

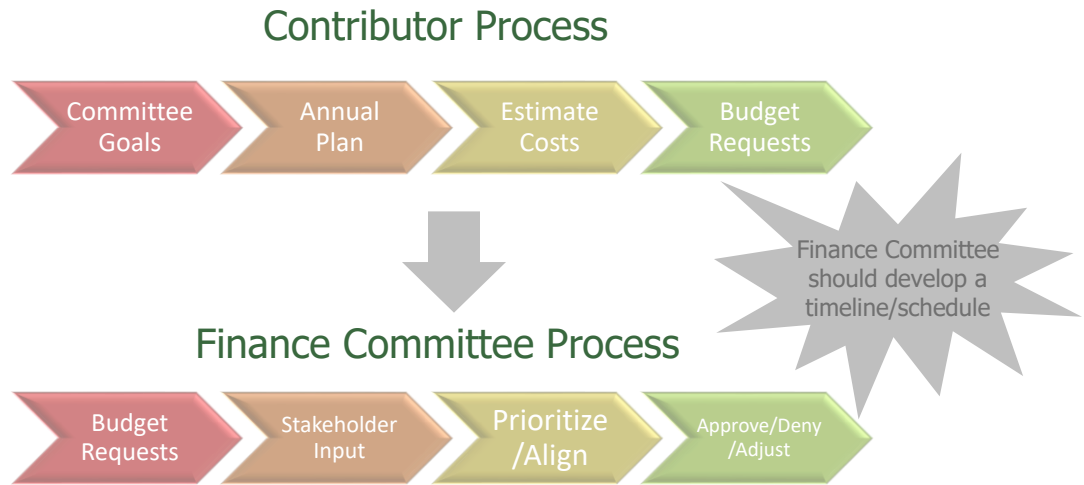
- Economic success
- Attendee success
- Sponsor success
- Can communication help manage expectations versus spending more money?
- Evaluate feasibility of suggested changes
- Small changes to affect the bottom line



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Budgeting Process



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Committee Planning

Committee Idea



Economic Reality



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Reserves – Too Low



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Reserves – Too High

What to do with the money:



Create new member benefits

- Scalable
- Evaluate
- Adjust

Look for potential of large expenses

- Website
- Anniversary Celebration
- Purchase of new equipment

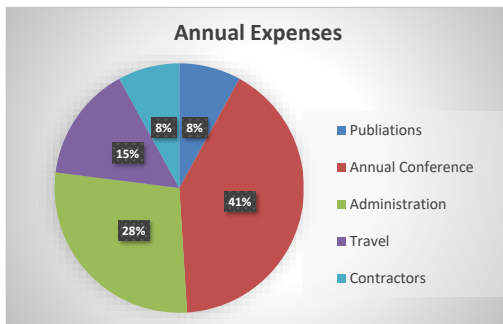
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Budgeting Tips and Recommendations

Accounting Terminology

- "Actuals" – current expenses and revenue
- Forecast Projections
- General Operating Expenses
 - Determine standard costs
- Account Code / General Ledger



Tips

- Budgeting is an educated guess
- Large budgets benefit from separate programs.
- Start with operating expenses
- Ask questions
- Assess trends in profession
- Avoid "pet projects"
- Avoid "personal gain"
- Avoid "*We've always done it this way!*"

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Preventing Fraud

- **Pressure:** the motivation behind the fraud
- **Opportunity:** the method by which the fraud can be committed without being caught
- **Rationalization:** how one justifies the fraud in a way that is acceptable to internal moral compass



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Types of Fraud



- **Asset Misappropriation:** stealing or misusing an organization's assets
- **Corruption:** misusing influence in a business transaction that violates a person's duty to the organization in order to gain benefits
- **Financial Statement Fraud:** intentionally misstating or omitting information in an organization's financial reports in order to gain benefits

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Internal Controls

Policies

Conflict of Interest
Whistleblower
Contract/RFP
Authorized Signers

Reimbursement/Payment

Double approval before payment
Authorization comes from someone not paying

Reconciliation

Party who reconciles monthly books does not make payments/daily transactions



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Group Discussion

HOW TO CHOOSE: Select an area you know your affiliate needs to work on and will be doing so in the next year or so.

- High Level of Reserves
- Low Level of Reserves



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