

FACT-FINDING COMMITTEE REPORT ON THE

**FINANCIAL GOVERNANCE OF SOBA
AMERICA**

Submitted by the Fact-finding Committee

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List of abbreviations used in this report

- CPA: Certified Public Accountant
- CGFM: Certified Government Financial Manager
- Cert. Trad. : Certified Translator
 - DC: District of Columbia
 - IRS : Internal Revenue Service
- NEC: National Executive Committee – the de facto board of directors of Soba America
 - PC: President’s Club
 - SA: Soba America
- SAGI: Solidarité Agissante (Active Solidarity) – an initiative for the transfer to Cameroon of the remains of participating members.
- VIP: Very Important Personality. The sale of VIP tables is a major fund-raising initiative during conventions.

PART I: INTRODUCTION

A. CONTEXT

During the general assembly meeting held in Houston, Texas, on May 28, 2016, concerns were raised about the financial governance of Soba America (hereinafter referred to as “SA” or “the Association”). After due deliberations, the general assembly adopted a resolution to set up a five-man Fact-finding Committee (hereinafter referred to as “the Committee”) to “conduct a review of the past three years, review current practices of the association, and provide recommendations.” The Committee consisted of the following members: Akeing Tiku (DC), Elvis Mukete (Houston), Pierre Kanga (DC), Augustine Agbor (California) and Paul T. Ayah (Montreal). The committee elected Mr. Paul Ayah as chairperson.

B. SCOPE

In keeping with the general assembly resolution, the Committee interpreted its mandate as involving the following:

- **Conduct a financial review of SA operations** for the period June 1, 2013 through May 31, 2016. In addition to other activities, this period covers three conventions: Minnesota (2014), Montreal (2015) and Houston (2016).
- **Review current SA financial practices.** This involves scrutinizing SA financial practices and operations to determine weaknesses and threats that expose SA to significant risks.
- **Provide recommendations.** The primary goal of this exercise is to make SA a more effective and efficient organization. As a result, the Committee was required to make recommendations to mitigate any deficiencies that were identified in SA financial practices and operations.

C. METHOD

The Committee conducted its meetings through conference calls starting in mid-June. After drawing up a list of documents required for the review, it then requested the contact information of key personnel in the current and previous administrations who are most likely to be useful in obtaining said documents (president, treasurer, financial secretary). The list was then e-mailed to those concerned. All available documents were provided to the Committee chair who then forwarded them to committee members for analysis. The Committee decided early on to interact with those concerned (e.g. follow-up questions, requests for clarifications) through email in order to avoid any misunderstandings that come with verbal communication. All such follow-ups were done by the chairperson.

Although the scope of the review was defined as covering the period from June 1, 2013 to May 31, 2016, the Committee sometimes had to look outside these periods in order to better understand certain transactions and processes.

Due to the absence of quarterly statements as outlined later in this report, the Committee could not conduct a systematic review of finances for the three-year period concerned. As a result, it resolved to merely do “spot checks” by reconciling the accounts of the three conventions in Minnesota, Montreal and Houston. For each of the conventions, the Committee started by defining a “convention period”, that is, a period circumscribed by two dates marking the start and end of convention operations. The convention period for the Minnesota and Montreal conventions was from April 1 to July 31, and for the Houston convention it was from May 1 to July 31. By comparing bank balances in the SA general account at the start and end of each convention period, the Committee expected a “bounce” equivalent to revenue generated during the convention period (membership dues, President's Club, endowment fund, convention surplus) - after adjustments for disbursements made and revenue deposited during the period that were not included in convention accounting or that were not related to the convention.

Inconsistencies identified in these accounts regarding President’s Club (PC) contributions as well as anomalies that were evident in the bank statements for the PC account over the three-year period under review led the Committee to look more closely at the PC account. Using the membership lists that were published after each of the three conventions under review, the entire list of PC members was reconstructed to enable the Committee have a better grasp of the amounts that have been contributed into that account. Similarly, disbursements from the account were compiled and deducted from expected revenues in order to obtain an expected balance. This balance was then compared to the actual bank balance of the PC account.

All computations made for the PC account and for each of the conventions were provided to the relevant stakeholders (president, treasurer, financial secretary) for review and correction if necessary.

The Committee also conducted a review of operations by examining bank statements for the period in question. One committee member conducted a review of all withdrawals (debits) from the general account and prepared an Excel sheet of withdrawals for the period in question. From this exercise, items that appeared out of sync with normal SA operations were flagged for follow-up. These included cash withdrawals and checkcard operations. A list of all these items was then provided to the pertinent treasurer and financial secretary for clarification.

The review also considered governance issues such as method of withdrawals, approval processes in place for withdrawals as well as the reporting of withdrawals.

On the revenue side, a similar analysis was conducted by another Committee member who examined deposits in the general account and noted those whose origin was not obvious. The focus in this part of the review was the timeliness of deposits relative to when the funds were collected, accuracy of amounts deposited relative to the amounts collected and comparing deposits made to the figures reported in order to ensure proper reporting. Finally, any items for which clarifications were required were also submitted to the relevant officers.

It is important to note that given the dearth of supporting documentation, all reports (quarterly financial reports, convention reports) presented to the Committee in the course of this review were accepted as is, with no attempt made to ascertain the veracity of the figures.

D. CHALLENGES

The Committee's work was made arduous by a number of challenges that were encountered in the course of the review, three of which are outlined below.

1. Difficulties obtaining documents

The Committee encountered significant challenges in obtaining required documentation. As a result, Committee members resorted to searching the SA Yahoo group archives for information (all three membership lists (2014-2015-2016) were obtained this way). Bank statements were easily obtained online and transmitted to the Committee, but convention reports (i.e., Minnesota, Houston) and quarterly reports took much longer to obtain. The documents trickled in over a two-month period as the SA president made appeals to the past and present officials concerned to search widely for the documents. In the end, documents transmitted to the Committee were obtained from a variety of sources: SA Yahoo group archives, NEC Yahoo group archives (both the old and new groups), personal email records and personal computer records.

At the time of preparing this report, the Committee had not obtained all the records requested. More than half of the quarterly reports requested could not be located despite extensive searches of all the above-mentioned sources, leading the Committee to conclude that said reports were never produced in the first place.

2. Difficulties obtaining responses to follow-up questions

The Committee sought clarifications on a number of issues and such requests were emailed to the officers (past or present) concerned. While many officers responded promptly to such requests, others were either slow to respond or did not respond at all. This means that many questions went unanswered.

3. Dearth of supporting documents

The review of bank statements was also tedious due to the absence of supporting documents. As a result, the Committee had to send out long lists of transactions to those concerned for clarification. This back-and-forth entailed significant loss of time.

PART II: FINDINGS

A. FINDINGS RELATED TO SPECIFIC ACCOUNTS

The Committee's review of the Minnesota, Montreal and Houston conventions and the President's Club account revealed the following:

1. Minnesota Convention (2014)

The Committee's review of the 2014 Minnesota convention shows that the accounts for the convention were presented professionally and in a timely manner (before July 31) and convention revenue was deposited in a timely manner (May and June). However, the convention surplus was only released to SA in mid-October.

A review of the SA general account for the convention period finds that the account adequately reflects revenues that were collected during this convention. However, there were two cash withdrawals shortly after the convention (June 14 and July 14) for which the Committee could not receive any justification. These and other cash withdrawals are discussed elsewhere in this report.

2. Montreal Convention (2015)

The accounts for the Montreal convention were presented professionally and in a timely manner (before July 31), with the convention surplus and all necessary reconciliations between National and Montreal done before July 31.

However, a review of the SA general account for the convention period revealed an outstanding amount of \$5168.27 that has not yet been deposited into the account. Part of this shortfall (\$1197.35) is due to VIP table pledges that were never collected and foreign currency translation adjustments. However, a substantial amount (\$3970.92) was cash that was collected from Montreal at the end of the convention by a SA official, that had not yet been deposited into the SA account as of the date of issuance of this report. Out of a total of about \$8786 that was collected from Montreal, the only deposits made to the SA general account were \$1,050 and \$2,410.04 on July 1, 2015 and May 23, 2016 respectively (i.e., one year later). After these amounts and other credits for reimbursed expenses (amounting to \$1,355.04) are factored in, there remains an outstanding balance of \$3,970.92 that is unaccounted for.

3. Houston Convention (2016)

The reporting for the Houston convention did not reflect the format that was used for the Minnesota and Montreal conventions. Nevertheless, the accounts were presented in a timely manner although there was a significant amount of receivables (\$14,656) that had either not been collected or had not yet been deposited into the account at the time the convention report was presented.

Notwithstanding the aforementioned, a review of the SA general account for the convention finds that the account adequately reflects revenues that were collected during the convention. A final reconciliation remains to be done to ensure that receivables have been duly collected and deposited in the SA account.

4. The President's Club Account

The Committee's analysis shows that as of September 2016, 35 members had contributed to this club, of which 10 had renewed once, for a total of \$45,000 collected. An additional amount of \$2,000 was deposited into this account in 2012 (contribution by Soba Georgia for the Sick Bay project), for a total of \$47,000. The Committee found that three (3) scholarships have been awarded since the inception of this club in 2009, totalling \$5,568.40. However, funds for one of these scholarships came from the general account. As a result, total expenses that were paid out of the PC account amounted to only \$2,758.40, leaving an expected balance of \$44,241.60. The actual balance of the PC account as of June 31, 2016 was only \$23,366.21, meaning that there is a shortfall of \$20,875.39 in this account. It is plausible that some of this money may have been deposited into the general account, but the Committee found no documented evidence to that effect.

B. FINDINGS RELATED TO OPERATIONS

In the course of the review, the Committee made other findings that, if not addressed in a timely manner, may negatively impact SA finances in the future. These are as follows:

1. Financial processes

a. Untimely deposits

The Committee analyzed cash transactions during the last three-year period and found cases of amounts collected not being deposited within a reasonable timeframe (i.e., two weeks). For instance, part of Montreal convention revenue was only deposited one year later.

b. Cash and checkcard transactions

The Committee noted 11 instances where cash withdrawals were made using the SA checkcard between June 27, 2013 and April 27, 2015. Three of these withdrawals took place in Buea, Cameroon. All these transactions lacked the appropriate paper trail for record keeping. The Committee was satisfied with the verbal explanations given to justify eight of these transactions. However, it received no plausible explanation for three cash withdrawals: \$400 on October 21, 2013; \$4,000 on June 16, 2014; and another \$400 on July 14, 2014. This represents a total of \$4800 that was withdrawn in cash from the SA general account with no paper trail and no explanations. The Committee believes that withdrawal of cash using the SA checkcard represents a significant risk that needs to be mitigated.

c. Transporting large amounts of cash

The Committee notes that during the last three conventions, large amounts of cash were transported from the host city to be deposited in the Soba America account in another city. These amounts were as follows: \$18,720 was transported from Minnesota, \$8,786 was transported from Montreal and \$14,476.06 was transported out of Houston. The Committee is of the opinion that transporting cash in this manner represents a risk that should be avoided in the future. The fact that the cash transported from Montreal has still not been fully accounted for is an example of some of the risks associated with transporting cash.

d. Receiving payments in cash or through third party accounts

Soba America currently offers members a wide variety of means to make payments. These include PayPal, credit card, email transfer, bank deposit and check. While all these payment methods are meant to facilitate payments, the Committee is of the opinion that they do not represent the same level of security for the Association. In general, methods of payment that require funds to go through a third party account before being deposited into the Soba America account pose some risk and should be avoided at all cost. This includes the use of personal PayPal accounts to collect SA payments.

2. Financial reporting

a. Inadequate financial reporting

Proper financial reporting is crucial to the success of any organization. The Committee noted that no financial reporting worthy of the name was done for the period under review. In fact, SA has never had any financial reports worthy of the name since its inception. The quarterly reports that have been produced so far are mere bank reconciliations. Furthermore, SA has never produced yearly financial statements and has never produced an income statement, a balance sheet or a statement of changes in financial position. These are key reports that, taken together, help to give a better picture of the financial health of an organization.

b. Inconsistent convention reporting

The Committee noted inconsistencies in reporting from one convention to another. These inconsistencies relate both to the contents of the reports and to the timing of the release of said reports.

c. Gaps in the production of quarterly reports

The Committee found that no quarterly reports were produced for seven of the 12 quarters under review. This included a continuous five-quarter period running from October 2013 to December 2014. The periods when no reports were produced seem to match with periods when unjustified cash withdrawals were made from SA accounts. The Committee is of the opinion that the absence of any reporting during the periods when questionable cash withdrawals were made is not a mere coincidence.

3. Accounting processes

a. Lack of an accounting system

The Committee noted the absence of an accounting system for SA. An accounting system serves as a roadmap for managing the organization's financial resources and helps to instill consistency in data collection, record keeping, and data analysis even when financial officers change. The absence of an accounting system further complicates the financial governance of the organization given that its financial officers have historically not been trained accountants.

b. No recordkeeping

Proper record keeping is vital to the control environment of any organization. Per review of the bank statements, the Committee noticed that there were several transactions that could not be substantiated with adequate supporting documentation. There were no disbursement vouchers to shed light on the purpose of various disbursements, and there were no deposit slips to explain the sources of the funds being deposited. The absence of proper records means that the financial officers concerned usually had to rely on their memory to provide justifications for transactions. As is usually the case in such situations, there were instances when they could simply not remember.

c. No formal expense approval process

The Committee found no formal expense approval process in place in SA, and even found instances where members of the same management team could not agree if an expense had been duly approved or not. This shortcoming makes for ad-hoc management of the organization's finances and further highlights the problem of poor recordkeeping.

d. No budgeting or strategic planning

The Committee found no evidence of either proper budgeting or strategic planning for SA. A budget that is duly presented at the start of the year serves as management's action plan for the year and all expenses for the year should reflect approved budgeted amounts. A strategic plan projects the Association's long-term vision and annual budgets should be geared at attaining the goals of the organization's strategic plan.

4. Ancillary accounts

a. SAGI

Following discussions with the responsible parties and a review of the banking records, the Committee noted no separate tracking of SAGI transactions. This means that there is currently no means of confirming that participants in SAGI are actually paying for the entire cost of the program. There are currently 40 members of SAGI who were each required to pay a \$50 deposit upon registering for the program. Given the absence of proper record keeping, there is currently no means of confirming that SAGI payments received from these members were

actually deposited into the SA account.

b. Endowment Fund

The introduction of the endowment fund represents a fresh challenge in SA accounting. This program generates a large number of small donations that are deposited directly into the SA general account. The Committee noted some discrepancies between amounts reported as donations and amounts that were actually donated. This is due to administrative charges that are sometimes deducted from the donated amounts by the payment processor. As a result, the amounts actually received usually fall short of the amounts that were pledged and reported in the monthly donation report.

C. OTHER FINDINGS

a. Abenity expenses

While the goodwill of the administration in making this program available for registered Sobans to take advantage of certain discounts and perks is laudable, the Committee noted that the program entails a recurring monthly expense of \$300, for a total of \$3,600 per year. This is a significant expense to SA that the Committee believes requires closer scrutiny to ensure that it passes the cost-benefit test.

b. Interest income

Upon review of the President's Club account, the Committee noted monthly interest income of approximately \$0.40 for balances of about \$23,000. No interest income was earned on the general account even for balance in excess of \$44,000.

PART III: RECOMMENDATIONS

To mitigate the shortcomings outlined above, the Committee puts forward the following recommendations:

A. RECOMMENDATIONS RELATED TO CONVENTIONS

SA conventions are usually the periods when the Association generates most of its revenue. As SA conventions become more sophisticated and more successful, this organizational success needs to be matched by an equally sophisticated financial management and reporting. As a result, the Committee recommends the following:

- i. SA should discourage cash transactions at conventions by encouraging members to pay their convention levy and membership dues online before the start of the convention.
- ii. To encourage timely collection of receivables as well as proper and timely reporting, SA should institute incentives for host chapters during conventions. The Committee recommends that deadlines be set for submission of convention reports, and collection of all receivables. Chapters that are able to meet the performance yardsticks should be encouraged with a cash incentive.
- iii. To facilitate comparisons between conventions, the Association should set up reporting templates to ensure uniform convention reporting.
- iv. To promote transparency, the financial reports of each convention, clearly stating the convention surplus (or loss), should be made available to all members as soon as they are available.
- v. Given that cash cannot be completely eliminated during conventions since gala activities (admission, purchase of drinks) are usually done in cash, the Committee recommends the use of night or off-hours deposit facilities so that cash collected can be deposited at the nearest Bank of America branch in the convention city before SA officials depart at the end of the convention.

SA should clearly outline in its policy document that anyone transporting cash at the end of a convention does so at his own risk.

B. RECOMMENDATIONS RELATED TO FINANCIAL PROCESSES

a. Untimely deposits

The Committee recommends that any Soba America funds that are collected should be deposited into the SOBA America account within two weeks of receipt of same, and that a reconciliation between the bank deposits and the general ledger be prepared every quarter. Records of such bank reconciliations should be maintained in a secure environment on the SA web portal.

b. Cash and debit card transactions

The Committee recommends an immediate halt to the use of the checkcard as a means of payment. Above all, the checkcard should never be used to withdraw cash. Ideally, all SA business should be conducted by wire transfer or check with adequate description on the face of the instrument indicating the reason for the transaction. The Committee notes the existence of technology today (referred to as Mobile Deposit) that simply requires the payee of a check to use a smartphone to snap a picture of the front and back of the check and make a deposit without going to the bank. This essentially means that SA can issue a cheque, snap a picture of the front and back of the check and email it to the payee who will print the images, use his cell phone to take new images of the front and back of the cheque and deposit it into his account. The use of this technology means that there's no need to mail the check, which in turn makes it as fast as a debit card transaction.

Furthermore, as an extra control mechanism, the Committee recommends that management should set up a system of email alerts on SA bank accounts so that specific individuals (e.g. the president, the financial secretary) are alerted whenever a transaction is recorded in any SA account.

c. Methods of accepting payments

To limit the possibilities of error, forgetfulness or fraud, the Committee recommends that the Association should aim, within a reasonable timeframe, to accept only payment methods that enable funds to be deposited directly into the Association's bank account without transiting through a third-party account. This means that SA should obtain a PayPal account in its name so that PayPal and credit card payments are deposited directly into its account. It also means that SA should aim to reduce cash and debit card (email transfer) transactions to a minimum. The Committee believes that the most secure means of accepting payments are by check and bank deposits. Payment by credit card and PayPal can be added to the list after a dedicated SA PayPal account is created.

C. RECOMMENDATIONS RELATED TO FINANCIAL REPORTING

The Committee recommends that SA financial reporting should be enhanced as follows:

- i. In addition to the bank reconciliation reports that are currently produced quarterly, SA should produce an income statement every quarter, based on the accrual method of accounting.
- ii. At the end of each financial year, the financial team should produce an income statement, a statement of changes in financial position and a balance sheet, based on the accrual method of accounting.
- iii. Given that SA's financial year ends on May 31 while the convention takes place just before this date, interim annual reports should be prepared for the annual general assembly meeting. At the end of the convention when all convention finances have been computed, the interim reports should be updated to produce final reports which should again be distributed to all members.
- iv. To ensure that financial reports are adequately scrutinized before they are published, every financial report that is produced should go through a three-stage vetting processes: it should first be presented to the leadership team for review, then to NEC, and finally, to the internal audit team. This three-stage vetting process is meant to ensure that any kinks in the reports are ironed out before they are presented at the general assembly meeting or published on the Web portal.
- v. To ensure greater transparency, copies of the interim annual financial reports that are presented at the general assembly meeting should be printed and distributed to every member present (or included in the convention package).

D. RECOMMENDATIONS RELATED TO ACCOUNTING PROCESSES

a. Recordkeeping

The Committee recommends that SA management maintain proper documentation for all transactions. A deposit slip should be prepared for every deposit into any of the Association's accounts detailing the source(s) of the funds and the budget item for which it pertains. Similarly, a voucher should be prepared for every expense specifying the purpose of the expense. This is particularly important in the event of an audit by a regulatory authority such as the IRS. All such records should be maintained in electronic

format in a secure environment on the SA web portal and made accessible to all registered members.

b. Accounting system

To facilitate the institution of an accounting system, the Committee recommends the implementation of a cloud-based association management solution; that is, a customer relationship management software that comes with relevant modules for managing members, events, projects, receiving and recording payments, communicating with members, as well as a financial module that includes an audit trail for all transactions and capabilities for generating financial reports. Such a solution will place SA on a higher orbit of professional management, greatly reduce the workload of officers and streamline the management of SA affairs.

The Committee is of the opinion that the implementation of such a solution will enable SA to address 80% of the recommendations contained in this report, related to financial operations, accounting processes and financial reporting.

c. Expense approval process

The Committee recommends the adoption of a formal expense approval process for SA. This is a control mechanism that helps to regulate spending and leaves a paper trail. The Committee believes that such a process should best go through NEC. Every NEC meeting should have an item on the agenda marked “Financial matters.” Prior to a NEC meeting, management should circulate a list of intended expenses requiring approval. Each item on the list should contain an amount, an explanation as well as the supplier. In the course of the meeting, members will review the list and adopt it either *en bloc* or with modifications. The minutes of the meeting should clearly state that such a resolution was passed either with or without modifications, and modifications, if any, should be specified. The process should include a threshold above which all amounts have to be pre-approved by NEC and below which management can engage expenses and have them approved after the fact. The list of all approved expenses in the course of the year will be used to produce consolidated expenditures for the year.

d. Budgeting and strategic planning

The Committee calls for the implementation of a strategic plan for SA. Such a plan sets out the organization’s vision for the long-term (e.g. 20 years) and outlines its goals and priorities for that timeframe. Yearly budgets are drawn up with the strategic plan in mind and they outline management’s priorities for the coming year, in view of attaining the goals set out in the strategic plan.

E. RECOMMENDATIONS RELATED TO ANCILLARY ACCOUNTS

a. SAGI

The Committee recommends a separate accounting for SAGI. This means that a separate income statement showing revenue and expenses should be produced for SAGI and presented at the general assembly meeting. This will ensure proper accounting and help to confirm that SAGI members are paying fully for the service.

Since SAGI is ancillary to SA core activities, the Committee recommends that management should appoint an active SAGI member of SA to handle all aspects of this account, with management merely exercising oversight. This member will be responsible for collecting payments from SAGI members and having them deposited in the SA general account, for liaising with management to ensure that payments to SAGI are made on time, and for presenting the SAGI annual report at the general meeting.

b. Endowment fund

To ensure that amounts pledged and reported for the endowment fund actually match amounts donated, it would be useful to conduct monthly reconciliations with the bank account. This will ensure more accurate reporting of the fund-raising efforts for this fund.

c. President's Club (PC)

The President's Club account needs to be monitored more closely. As a result, the Committee recommends a separate accounting for the PC. This means that a separate income statement showing revenue and expenses should be produced for the President's Club and presented at the general assembly meeting. Every PC report should state the total number of active members in the club and the number of new members for the year.

The Committee further notes that the PC was created with the idea that 50% of the \$1,000 paid by club members would cover membership for 5 years while the remaining 50% stays with the PC account for the award of scholarships to Sasse. However, the Committee found no evidence that this 50-50 split has ever been implemented since the inception of this club. The Committee therefore calls for this principle to be applied going forward and for this 50-50 split to be reflected in the financial statements for the PC.

F. OTHER RECOMMENDATIONS

a. Abenity

The Committee calls on management to conduct a survey of members to find out if members are actually taking advantage of the discounts and perks being offered under this program. Thereafter, a cost-benefit analysis should be conducted to determine if

the benefits significantly outweigh the cost in order to determine if the program should be retained going forward.

b. Generating interest

The Committee recommends that SA maximize the possibility of earning interest from its outstanding balances. Management should look at other interest-bearing instruments in the market or seek the advice of a qualified wealth management professional on how to maximise returns on Soba America funds. The Committee recommends a low risk appetite approach approved by the general assembly.

c. Standing Finance Committee

The Committee recommends the creation of a Standing Finance Committee made up of two (2) SA members who are trained accountants, to fulfil the following roles:

- provide financial, bookkeeping and accounting advice to management upon request;
- serve as the Association’s internal auditors;
- manage transitions between administrations whenever there is a new management team in place;
- guide any incoming team on the financial procedures of the Association in order to ensure consistency and continuity;
- monitor the implementation of the Committee’s recommendations on a permanent basis.

d. Yearly audits

The Committee recommends yearly audits of SA finances by an independent public accounting firm.

The Committee has worked diligently over the past six months to review Soba America activities and present the enclosed findings and recommendations. As proud sobans, our deliberations and effort were guided by the need to align the financial governance of SA with its members’ aspirations, thereby making it a more efficient organization. We hope our recommendations would serve as a vital step toward this end.

Respectfully submitted,

Paul Ayah (chair)
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APPENDIX 1: BRIEF PROFILES OF COMMITTEE MEMBERS

Sessekou/Dr. Augustine E. Agbor

Western Region Chapter: Class of 1964

Dr. Agbor is an aerospace engineer who has served as general counsel with United-Airlines in San Francisco, California for close to 30 Years. He is a former president of the Cameroon Society of Engineers-USA, president of AMACAM-USA, and president and co-founder of the Epolle Global Foundation for Juvenile Diabetes. Dr. Agbor is also a former vice president of SOBA America, member of the American Bar Association and president of AaBa Consulting Firm.

Paul T. Ayah, Cert. Trad.

Montreal Chapter: Class of 75

Mr. Ayah held various positions in industry (recruiting & training manager, product manager) until 1995 before founding a language services firm providing translation, interpretation and training services to corporations, international organizations and governments. A committed community volunteer, he has served as president of the Goodwill Association and president of the Association of Cameroonians in Canada. He has also sat on the boards of several non-profit and community organizations. Mr. Ayah is a certified translator and member of the *Ordre de traducteurs, terminologues et interprètes agréés du Québec*.

Pierre Kamga, CPA, CGFM

DC Chapter: Class of 84

Mr. Kamga is a certified public accountant and a certified government financial manager. He works for the US Government Accountability Office where he leads and supervises financial and performance audits, including reviews of internal controls and federal government agencies as part of the oversight responsibility of the US Congress. He is currently advising a congressional investigative panel as a lead expert in audit and forensic accounting matters. He also sits on the board of a local non-profit corporation where he serves as chair of the budget and audit committee, overseeing the corporation's budget and financial operations.

Elvis Mukete, CPA

Houston Chapter: Class of 86

Mr. Mukete is a Certified Public Accountant with over 9 years of experience in public accounting. He currently serves as supervising senior auditor for a major accounting, advisory and consulting firm. He is the former national financial secretary, former publicity secretary of SOBA America and former vice president for SOBA Houston. Mr. Mukete is a member of the American Society of Certified Public Accountants and Texas Society of Certified Public Accountants.

Akeing Tiku

DC Chapter: Class of 87

Mr. Tiku is a banker by profession and currently serves as a vice president/division manager at Capital One Bank where he runs the bank's Montgomery market in Maryland. Prior to joining Capital One, he ran Bank of America Markets in Washington DC and Central Virginia. In the past, he has advised groups and companies on asset protection. Mr. Tiku is a former president of the DC Chapter of Soba America.