



District 22 Council Meeting

May 17, 2024

Minutes May 17, 2024

Opening:

The regular annual hybrid meeting of the District 22 Council convened at 6:10 pm on May 17, 2024 by District Director Jerome Montgomery, DTM. In person delegates met in the Children's Mercy Park, Sporting KC Arena at 1 Sporting Way, Kansas City, Kansas. Online attendees participated via Zoom. Jerome Montgomery, DTM presided. Administration Manager Darren Yarbrough, DTM was Secretary.

Introductions of Dignitaries:

Jerome Montgomery, DTM introduced Toastmasters dignitaries present (to include any Past District Directors, Past and Present Region Advisors, Past and Present International Directors, and District Leaders from other Toastmasters International Districts).

Adoption of the Meeting Agenda:

The agenda for this meeting was approved as distributed by unanimous consent. A copy is attached ("District 22 Business Meeting").

Introduction of District-wide leaders and Committee Chairs:

Jerome Montgomery, DTM introduced the members holding District Offices, Meeting Planners, and Committee Chairs.

Voting Rules:

Program Quality Director David Wootan, DTM presented the voting rules:

- Voting will be by unanimous consent where possible and without objections.
- Any objection to unanimous consent will require Division of the House with voters initially voting by show of hands. David Wootan, DTM and Kathy Draper will count the votes (first those cast in-person and then those cast online).
- Results will be communicated to the District Director.
- Since delegates may hold one, two, or three votes, depending on Club or District Office(s) held, any significant number of "No" votes will be retaken by in-person ballot, or online poll.
- Elections for contested District Officer positions will be conducted by secret ballot/poll. David Wootan, DTM and Kathy Draper will count votes, first in-person, then online. Results will be communicated to the District Director.

There being no objections, these rules were approved by unanimous consent.

Credentials Committee:

Credentials Committee Chair Kathy Draper presented the Credentials Committee Report.

- There are 57 eligible clubs in the District on 17 May 2024. Each club receives two votes, one for the Club President and one for the Vice President Education. To achieve a quorum, one-third of the Presidents and Vice Presidents Education of eligible clubs must be present (in-person or online), which is 38.
- There are 43 Club Presidents and Vice Presidents Education attending. As such, we have achieved a quorum. There are also 5 District Executive Committee members represented that are not a Club President or Vice President Education.
- District Executive Committee members do not count towards achieving a quorum.
- The total ballots available are 54. If everyone votes, a simple majority will be 28.

Without objection the Credential Committee Report was approved by unanimous consent.

Special Rules of Order:

District Parliamentarian Jim Christine, DTM moved to adopt four Standing Rules of Order to govern this meeting only.

1. Standing Rule #1: Debate Limits.
 - a. Speaking in debate on any topic is limited to two (2) minutes and one speech per topic per person.
 - i. Holding additional votes does not grant more speaking time.
 - b. Total debate on any main motion is limited to ten (10) minutes. When the time has expired, the main motion and all pending motions are called.
2. Standing Rule #2: Voting
 - a. Any voice vote that shows opposition will automatically be taken as a ballot vote.
3. Standing Rule #3: Committee to Review and Approve the Minutes.
 - a. A Committee to Review and Approve the Minutes will be established.
 - b. The committee will consist of the District Administration Manager and one representative from each division, all who must have been present for the entire meeting.
 - c. The committee must complete its work within 15 days of the closure of the meeting.
4. Standing Rule #4: Guests.
 - a. Guests are allowed in the meeting but are not permitted to address the assembly unless approved by the assembly.
 - b. If the assembly desires, a majority vote may clear the hall of non-members for any reason.

The motion was seconded.

The motion was adopted by unanimous consent.

Approval of Minutes of the October 18, 2023 District Council Meeting:

Administration Manager Darren Yarbrough, DTM presented the report of the Committee to Review and Approve the Minutes from the October 18, 2023 District Council Meeting. The Committee recommended that the minutes be approved as posted on the District Web Site. The minutes of the October 18, 2023 District Council Meeting were approved as posted on the District Web Site.

Audit Committee Report:

Audit Committee Chair April Hendrickson, DTM presented the Audit Committee Report. The Audit Committee Report is appended to these minutes. ("Audit Committee Guidelines"). The Audit Committee Report was adopted as presented.

Finance Report:

District Finance Manager Kaynaz Firoozabadi, DTM presented the Financial Report. A copy of the documents referenced are appended to these minutes ("District 22 Available Funds") ("District 22 Profit & Loss). The Financial Report was accepted as presented.

2023-2024 District Alignment Committee Report:

District Alignment Committee Chair Cheryl Reynolds delivered the 2024-2025 District Alignment Committee Report. The Report was returned for further revision by the District Alignment Committee and subsequent email approval by District Council members.

District Leadership Committee Report:

District Leadership Committee Chair Shed Mayberry, DTM delivered the District Leadership Committee Report.

- For District Director, David Wootan, DTM was nominated. David Wootan, DTM, uncontested for District Director, received one vote cast by the District Administration Manager.
- For Program Quality Director, Cheryl Reynolds was nominated. Cheryl Reynolds, uncontested for Program Quality Director, received one vote cast by the District Administration Manager.
- For Club Growth Director, Darren Yarbrough, DTM and Stephanie Srader, DTM were nominated. Darren Yarbrough, DTM was elected Club Growth Director by a secret ballot/poll vote of 41 to 28.
- For Division T Director, Jiatong May Lynch was nominated. Jiatong May Lynch, uncontested for Division T Director, received one vote cast by the District Administration Manager.
- For Division A Director, Susan Lee was nominated. Susan Lee, uncontested for Division A Director, received one vote cast by the District Administration Manager.
- For Division L Director, Barbara Granada, DTM was nominated. Barbara Granada, DTM, uncontested for Division L Director, received one vote cast by the District Administration Manager.
- For Division K Director, Yolanda Nicholson was nominated. Yolanda Nicholson, uncontested for Division K Director, received one vote cast by the District Administration Manager.
- For Division S Director, Leslie Abram, DTM was nominated. Leslie Abram, DTM, uncontested for Division S Director, received one vote cast by the District Administration Manager.

All officers will assume their duties on July 1, 2024.

Current District Officer Reports:

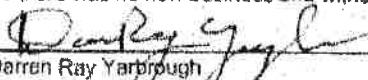
- David Wootan, DTM delivered the Program Quality Director report.
- Cheryl Reynolds delivered the Club Growth Director report.
- Linda Wilson, DTM delivered the Public Relations Manager report.
- Shed Mayberry, DTM delivered the Division T report.
- Susan Lee delivered the Division A report.
- Sholly-Bolling-Strickland delivered the Division L report.
- Representatives were not available to deliver the Division K report.
- Terry Burns, DTM delivered the Division S report.

District Director Jerome Montgomery, DTM announced that

- Installation of Incoming District Officers will occur at the 2024 District Conference on May 18, 2024
- The next District Council Meeting will be held in September, 2024.

Adjournment:

As there was no new business and without objection, the meeting was adjourned at 7:45 pm by District Director Jerome Montgomery, DTM.



Darren Ray Yarbrough
District Administration Manager



Jerome Montgomery
District Director



District 22 Business Meeting

Friday, May 17, 2024
6:00 mm to 9:00 pm CDT

Business Meeting Agenda

District Director
Jerome Montgomery, DTM

Program Quality Dir.
David Wootan, DTM

Club Growth Director
Cheryl Reynolds

Dist. Administration Mgr.
Darren Yarbrough, DTM

Dist. Finance Manager
Kaynaz Firoozabadi, DTM

Dist. Public Relations Mgr.
Linda Wilson, DTM

Immediate Past Dist. Dir.
Shed Mayberry, DTM

Location:
Children's Mercy
Park, Sporting Kansas
City Arena, 1 Sporting
Way, Kansas City, KS

District 22 d22tm.org

Toastmasters
International
toastmasters.org

- Call to order District Director
- 6:04 pm - Review and Adopt Meeting Agenda
- 6:07 pm - Introduction of Meeting Officers
- 6:10 pm - Voting Procedures
- 6:13 pm - Credentials Committee Report
- 6:16 pm - Adoption of Special Rules of Order
- 6:18 pm - Approval of the October District Council Meeting Minutes
- 6:20 pm - District Audit Committee Mid-Year Report
- 6:22 pm - Finance Report
- 6:26 pm - District Alignment Report
- 6:35 pm - District Leadership Report and Election of District Officers
- 7:00 pm* - District Executive Committee Report
 - 7:00 pm - Program Quality Director Report
 - 7:02 pm - Club Growth Director Report
 - 7:04 pm - Public Relations Report
 - 7:06 pm - Division T Report
 - 7:08 pm - Division A Report
 - 7:09 pm - Division L Report
 - 7:10 pm - Division K Report
 - 7:20 pm - Division S Report
- 7:22 pm* - Announcements District Director
- 7:25 pm* - Adjournment District Director

**Times are subject to change*

Networking can occur at the hosting facility until 9:00 pm

Audit Committee Guidelines



Overview and Purpose

Area divisions and districts (all referred to hereafter as "district" or "districts") are legally considered a part of Toastmasters International. Therefore, regardless of the source, district funds are considered funds of Toastmasters International. Members of the district audit committee are responsible for reviewing and substantiating whether district funds have been spent in accordance with the mission and governing documents of Toastmasters.

Each finance manager is responsible for preparing the following 12 Profit and Loss Statements for the Toastmasters' fiscal year that runs from July 1 through June 30 of the subsequent year:

- ▶ Monthly Profit and Loss Statement — July Monthly
- ▶ Profit and Loss Statement — August Quarter 1
- ▶ Profit and Loss Statement — September Monthly
- ▶ Profit and Loss Statement — October Monthly
- ▶ Profit and Loss Statement — November Mid-year
- ▶ Profit and Loss Statement — December Monthly
- ▶ Profit and Loss Statement — January Monthly
- ▶ Profit and Loss Statement — February Quarter 3
- ▶ Profit and Loss Statement — March Monthly Profit and Loss Statement
- ▶ Profit and Loss Statement — April Monthly Profit and Loss Statement
- ▶ Profit and Loss Statement — May
- ▶ Year-end Profit and Loss Statement — June

These reports provide valuable information about the financial activities of the district and its performance compared to the budget. In addition, the information in these reports is used in Toastmasters International's audited financial statements and federal and state nonprofit tax returns.

Because district leaders, World Headquarters staff, external auditors and tax authorities rely on these monthly Profit and Loss Statements, it is essential that they be complete and accurate. The finance manager's primary role is to complete these reports. The audit committee's role is to provide an independent and objective assessment of the reliability of the data contained in the district reports by applying the guidelines outlined in this document twice a year: on the Mid-year Profit and Loss Statement and the Year-end Profit and Loss Statement. Additionally, the audit committee is responsible for assessing the district's compliance with Toastmasters International governing documents.

Membership on the District Audit Committee

Per the District Administrative Bylaws, the audit committee must include at least three (3) individual members who are:

- ▶ Annually appointed by the district director
- ▶ Trained in basic accounting or have accounting experience
- ▶ Not part of the District Executive Committee (district director, program quality director, club growth director, public relations manager, administration manager, finance manager, division directors, area directors, and immediate past district director)

Audit Committee Responsibilities

The audit committee has a responsibility to ensure that the Mid-year and Year-end Profit and Loss Statements accurately reflect district income and expenses. Both district audits are included in the World Headquarters tax information filed with the U.S. Internal Revenue Service every year. Incorrect or inappropriate expenses may result in the loss of Toastmasters International's tax-exempt status.

Any unauthorized use of district funds that is not consistent with the district mission is a violation of the California Charitable Trust Act and is illegal. Even if the district is not in California, a diversion of charitable trust funds puts the organization at risk, because districts worldwide are administrative arms of Toastmasters International and are subject to the same laws and guidelines.

If the audit committee becomes aware of any financial irregularities or a diversion of funds that is either unauthorized and/or does not serve a business purpose consistent with the district mission, the committee is obligated to report the matter to the District Finance team at World Headquarters immediately.

Preparing for the Audit

The audit committee must obtain the following from the finance manager:

- ◆ All monthly Treasurer's Reports supporting the Mid-year or Year-end Audit report being reviewed
- ◆ All documents (bank statements, receipts, etc.) supporting the transactions related to the aforementioned Treasurer's Reports
- ◆ Receipts Register report
- ◆ Payment Register report

With the exception of the mid-year and year-end reports which have special due dates, Toastmasters International's policy requires that the finance manager complete a Profit and Loss Statement within 30 days following the end of each month. It is recommended that the audit committee chair receives copies of the Profit and Loss Statements on a monthly basis throughout the year.

Performing the Audit

The audit procedures can be summarized in the following three broad categories:

- ▶ Organization
- ▶ Substantiating transactions
- ▶ Policy review

The following Audit Committee Guidelines outline the detailed steps to be followed by the audit committee members. Once these procedures are completed, please sign the Audit Committee Guidelines as well as the Certification Page of the Mid-year (or Year-end Audit) Profit and Loss Statements and mail these documents to World Headquarters at the address listed below. Please be sure to include all documentation mentioned in the Preparing for the Audit section.

Toastmasters International
Attn: District Finance
9127 S. Jamaica St., Suite 400
Englewood, CO 80112

If you have questions, please email districtfinance.reports@toastmasters.org. The mid-year Audit documents are due to World Headquarters by February 15 and the year-end Audit documents are due by August 31.

Audit Committee Guidelines



District #: 22

Circle one: Mid-year Audit or Year-end Audit

PROCEDURES TO BE COMPLETED	COMPLETED BY
A. ORGANIZATION	
<p>1. Obtain all supporting documents for the Mid-year or Year-end Profit and Loss Statements from the district treasurer and sort the documents in the following manner</p> <ul style="list-style-type: none"> ◆ Stack #1: Sort Profit and Loss Statements, bank statements and district reserve statements into separate groups, organize in chronological order and place in one stack ◆ Stack #2: Sort all other supporting documents in the order they appear on the Receipt Register and Payment Register. Receipt supporting documents should be placed behind the Receipt Register and payment supporting documents should be placed behind the Payment Register. 	<p><i>amb</i></p> <p><i>jam</i></p> <p><i>DEM</i></p>
B. SUBSTANTIATING TRANSACTIONS	
<p>2. To ensure that all transactions are adequately supported, perform the following procedures:</p> <ul style="list-style-type: none"> ◆ Trace and agree all transactions on the Receipt Register and Check Register to their respective supporting documentation ◆ Place a check mark (✓) on the Receipt Register and Payment Register next to each transaction that has supporting documents. The only transactions that should not be check marked are the ones missing supporting documents ◆ For the transactions missing supporting documents, contact the finance manager and ask if such documents exist. If they do, request copies. 	<p><i>amb</i></p> <p><i>jam</i></p> <p><i>DEM</i></p>

PROCEDURES TO BE COMPLETED	COMPLETED BY
C. POLICY REVIEW	
<p>3. To ensure that transactions were executed within the company policies perform the following procedures:</p> <ul style="list-style-type: none"> ➤ Review all canceled checks and verify that they were signed by both the district director and finance manager. (checks made payable to the district director or finance manager should be signed or approved in writing by the program quality director or the club growth director) ➤ Review all reimbursement requests, and verify that they were approved by the district director. Ensure that all expenses on the request have adequate documentation (receipts or other supporting materials). Copies of credit card and/or bank statements are not valid receipts or documentation. ➤ Identify all payments in excess of USD \$500 and verify that each expense was properly approved by the district director and at least the program quality director or the club growth director. Any individual expense in excess of USD \$500 must be authorized in advance, there should be approval noted in the supporting documentation, and some indication of when the expense was approved (an email approving the expense is acceptable). ➤ Review all Debit Card transactions to ensure that all payments made by the district director were authorized in advance in writing by the finance manager and either the program quality director or the club growth director. Payments made by the finance manager must be authorized in advance by the district director and either the program quality director or the club growth director. ➤ Identify Other District Expenses (gifts, flowers, expressions of sympathy, etc.) to ensure they are not lavish or excessive and that they support the mission of the district. Tokens of appreciation are allowed up to \$25. Donations are not permitted in lieu of flowers or to any charitable fund. ➤ Review all meal expense reimbursements for District Leader August and Mid-year trainings to ensure the district director, program quality director, and club growth director were reimbursed for their meals purchased up to \$30 a day with supporting receipts. (Meal expenses are NOT covered by a per diem). 	<p><i>amb</i> <i>jam</i> <i>BJM</i></p>

April Hendrickson

APRIL HENDRICKSON, DISTRICT DIRECTOR

2/22/24

DATE

Gianna C. Monroe

GIANNA C. MONROE, PROGRAM QUALITY DIRECTOR

2/22/24

DATE

[Signature]

[Name], CLUB GROWTH DIRECTOR

2/22/24

DATE

District 22
Available Funds (In USD)
Month Ending 03/31/2024

Available Funds	
Cash & District Reserve	
Cash	
Cash - UMB (1460)	
Total Cash	1,917.99
District Reserve	1,917.99
Total Cash & District Reserve	14,705.76
Minimum District Reserve Required at Year End	16,623.75
Total Available Funds	(5,433.94)
	<u>11,169.81</u>

**District 22
Profit & Loss (Actual vs. Budget Summary) (In USD)**

Month Ending 03/31/2024			07/01/2023 Through 03/31/2024		
Actual	Budget	Variance	Actual	Budget	Variance
0.770.00	7,366.12	1,403.88			
0.00	0.00	0.00	22,330.09	21,487.06	862.13
0.00	0.00	0.00	(46.00)	0.00	(46.00)
0.00	0.00	0.00	(78.80)	0.00	(78.80)
0.00	0.00	0.00	51.13	0.00	51.13
5,770.00	7,366.12	1,403.88	22,259.72	21,487.06	701.76
0.00	0.00	(620.00)			
0.00	0.00	0.00	230.00	1,308.00	(1,158.00)
0.00	160.00	(160.00)	236.62	0.00	236.62
0.00	136.00	(136.00)	98.94	1,320.00	(1,021.06)
26.24	0.00	26.24	722.84	1,388.00	(662.96)
0.00	800.00	(800.00)	(1,363.77)	1,034.00	(2,387.77)
0.00	40.00	(40.00)	0.00	800.00	(800.00)
0.00	0.00	0.00	1,362.22	1,180.00	202.22
195.00	0.00	195.00	859.14	1,200.00	(340.86)
0.00	0.00	0.00	2,195.03	1,700.00	485.03
0.00	0.00	0.00	5,758.72	5,684.67	82.00
30.57	95.00	(64.43)	154.42	0.00	154.42
311.61	1,861.00	(1,539.39)	815.13	855.49	(40.36)
8,459.19	5,515.12	2,945.07	11,077.05	16,335.16	(5,258.11)
			11,182.67	3,132.86	8,049.81