

From: Rodney Rowe <public.affairs@edmn.org>
Sent: Thursday, December 12, 2019 1:17 PM
To: Cooke, Sarah [MN]
Subject: Nov/Dec. Treasurer & Membership updates

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Treasurer and Membership

Newsletter Notes



THE VOICE FOR PROFESSIONAL
EDUCATORS AND STUDENTS

November/December 2019 Issue

Greetings! With Thanksgiving behind us and the holiday season rapidly approaching, we are so thankful for your leadership in being treasurers and membership contacts. Your efforts in maintaining accurate membership rosters, reconciling bank accounts and reporting current financials to your affiliate make a difference.

As you prepare for upcoming tasks such as conducting your audit, monitoring payroll deductions, signing up mid-year hires and filing IRS forms, please feel free to contact us if you need any help or support.

One very important reminder for all locals in regards to submitting your audits. Following the American Federation of Teachers constitutional amendment to the Affiliate Audit and Financial Review Requirements in 2018, Education Minnesota governance on Oct. 14, 2018 adopted changes to the Education Minnesota Affiliate Standards and Financial Responsibilities as follows:

- Locals with fewer than 300 members can have an audit committee of at least two members. The previous requirement was at least three to five members.
- The audit must include a statement signed by the president **and at least one other elected general officer** certifying that:

- The audit has been presented at a specified meeting of the affiliate's governing body and published and made available to the members.
- The affiliate has filed Form 990-N (e-Postcard), 990-EZ or 990 with the Internal Revenue Service.

The above two changes to the audit/review requirements were communicated in the December 2018 newsletter.

Thank you to all those who have already submitted your affiliate's audit report. **If the certification letter had only the president's signature, we request that you send us the letter with two signatures.** Copies of all audit reports are submitted to American Federation of Teachers. If you have any questions or need to train your internal audit committee members on how to conduct an internal audit, please let us know and we will be happy to offer the training.

In unity,



Treasurer Update

Audit report reminders: Before sending your affiliate's audit report, please review the questions below. If you answered **yes** to all the questions, you are ready to submit your affiliate's audit report.

1. Has the presidents/certification letter been signed by the affiliate president **and** one other elected officer?
2. Does the presidents/certification letter state the **specific meeting date** when the audit report was presented to your affiliate's governing board or general membership, published and made available to members?
3. Does the audit period represent 12 consecutive months?
4. Has your affiliate filed the required Form 990-N (e-Postcard), 990-EZ or 990 depending on your affiliate's gross receipts? Gross receipts do not include state, national and intermediate organization dues.
5. If your affiliate gross receipts are normally \$50,000 or less, have you included the 990-N (e-Postcard) filing confirmation?
6. Have all the audit committee members signed the internal audit committee report?

7. Have you attached a copy of the Statement of Financial Position (Balance Sheet) and Statement of Activities (Income and Expenses) or Financial Report (option for locals with fewer than 50 members)? You do not need to send copies of the bank statements or check/transaction register.

Sample audit reports are found on pages 39-46 of the 2019 Treasurer's Handbook.

Affiliates can choose to email the report or mail hard copies to Education Minnesota.

Email:

Scan and save your report as a PDF document and send to auditreports@edmn.org. Please ensure that all copies are legible.

Mail to:

Education Minnesota
Attn: Accounting Department/Audit Reports
41 Sherburne Ave.
St. Paul, MN 55103-2196

The 2019 Treasurer's and Internal Audit Committee Guidelines handbooks are available on the Education Minnesota website. If you did not receive the handbooks that were mailed in September, please contact [Shirley Roeber](#).

IRS Form 1099 and 1096: Locals must issue Form 1099-MISC by Jan. 31 to any individual receiving \$600 or more from the local during the calendar year (January-December). These are payments for which no withholding of Social Security taxes and income tax were made over the year. Reportable payments include payment for services such as stipends, forgiveness of dues in lieu of payment, payments to arbitrators and other unvouchered (no receipts) payments.

You can place your order for delivery via U.S. Postal Service by calling 1-800-TAX-FORM (1-800-829-3676) or submit your request [online](#). Allow time for the IRS to process and ship your order. These forms are also available at your local IRS office. Sample forms are found on pages 10 and 11 of the Treasurer's handbook.

Membership News

Membership Rosters

I'm reaching out to inform you that you will receive membership rosters monthly beginning in January 2020. We are hopeful that sending rosters

more frequently will provide you with better information and allow you to track your membership more closely.

We will be sending these files using Microsoft Excel. The fastest and easiest way to return your roster changes is to work directly within the Excel document that we send you, following the directions and indicating changes in red. Working on the Excel spreadsheet will ensure that the local field support staff or membership staff who process your rosters have all of the information that they need to make changes.

As always, remember that the member's information is private data. Please do not forward the roster or leave it out for anyone to view.

Membership Cancellations

Individuals who are no longer with the district are canceled so the local does not continue to be billed for the individual. This [cancellation guide](#) provides cancellation situations and the information needed to process the cancellation and allocate dues appropriately. Education Minnesota CANNOT cancel a membership without all of the relevant information, so please be sure to include ALL of the information without exceptions.

Potential Members

It is critically important that all locals are tracking who is a member of their local, and who has chosen not to join the local. Individuals who elect not to become active members are still members of the bargaining unit. They are listed on the roster as potential members. This year, less than 25 percent of Education Minnesota locals have submitted potential members for their rosters. This creates inaccurate records, duplications and problems with duty of fair representation. Please submit potential member information as follows:

Add new potential members to the roster by sending their first and last name, address, work location, position and subject to your local field office support staff.

In January, you will receive communication from Education Minnesota to verify your potential members based on a data request that we are completing. Please respond to this verification to help ensure that you have an accurate local roster reflecting potential members.

How do I calculate dues for individuals who sign an application after Oct. 1?

Dues Proration Charts:

- [Education Support Professional members](#)
- [Teachers & Faculty members](#)

Their dues obligation is determined by the position FTE for teachers or the annual gross salary for an ESP position. Follow the instructions on this proration chart. The chart is also located on the membership contact webpage.

Upcoming Dates

Jan. 15: IRS Form 990, 990-EZ, or 990-N (e-Postcard) is due for affiliates with a fiscal year ending Aug. 31.

Education Minnesota Secretary-Treasurer Rodney Rowe: rodney.rowe@edmn.org

Treasurer/IRS/audit concerns contact Rose Tuiyott-Lewis: rose.tuiyott-lewis@edmn.org

Membership/dues/billing concerns contact Michelle Johnson: michelle.johnson@edmn.org

Education Minnesota: 1-800-652-9073



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