

Name _____

Position _____

Area _____

Phone Number _____

Email Address _____

SDICRSONA

Statement of Acknowledgement of Financial Responsibility and Procedure for Dealing With Misappropriation of NA Funds

Our Eleventh Concept points out how very important NA funds are. In keeping with the spiritual principles of this concept, you will be required to adhere to guidelines regarding the handling of funds. You will be asked to implement standardized accounting practices and auditing procedures that ensure your accountability. These practices may include, but not be limited to, monthly reporting, regular audits, two-signature checking accounts, and monthly reconciliation of original bank statements.

These practices may be monitored by another person. You may be accompanied while counting receipts, making the bank deposit (this should be done immediately, not the following day), reconciling the original bank statements, and most importantly, while any funds are disbursed. Your financial records shall be readily available to other trusted servants.

Misuse or Misappropriation of NA funds will not be tolerated. The following is an outline of the process that will be followed if a misappropriation is reported.

1. An immediate and thorough review of all books and financial records shall be conducted to make sure the funds were actually misappropriated.

- a. What was the amount misappropriated?
- b. By whom was the money misappropriated?
- c. What failing in the accounting procedures and safeguards allowed this to happen?

2. A special meeting of the Area Service Committee shall be convened per WSO Bulletin N30 (<http://www.na.org/?ID=BULLETIN30>), within three days of the confirmation of a misappropriation. The format of the special meeting shall allow sufficient time for everyone involved to express their concerns. Everyone should try to focus on spiritual principles, while deciding on the best course of action.

- a. The individual(s) who supposedly took the money shall be informed of the meeting and given the opportunity to present his or her point of view.
- b. If the individual(s) does not appear at the special meeting, the RSC shall ensure that every effort to contact the person(s) has been made. The committee shall use certified mail and send a letter explaining that an audit of financial records has been performed, that facts show the individual(s) is responsible for missing money, that repayment is expected, and what the consequences will be if the individual(s) does not respond to the letter. Copies of the letter shall be deposited in a safe place for further reference.

- c. If the individual(s) admits to the misappropriation and agrees to pay back the missing funds, a legally binding restitution agreement shall be developed, utilizing legal advice if necessary. Such an agreement can include regular payments at any interval acceptable to all involved, though it is best to not drag out the process. The agreement may specify regular weekly or monthly payments until the full amount is repaid. The individual(s) shall be informed that, if the restitution agreement is not adhered to, the committee may take legal action based on the signed and witnessed restitution agreement.

- d. If the individual(s) refuses to repay the money, or agrees to a plan but does not follow it, or if the person(s) has disappeared, it may be appropriate to take legal action. The decision to take legal action is an option that does not compromise traditions or spiritual principles, but it should be a last resort, opted for only when everything else has been tried. The decision to prosecute shall be thoroughly explored before going ahead, using area and/or regional service committees, the WSB, and the WSO as resources.

- e. Balancing spirituality with responsibility, the individual(s) shall be removed from his or her service position, and shall not be considered for another position until he or she has dealt with the issue through the process of the steps.

- f. A report about the situation shall be published, and regular reports on the status of the restitution agreement shall be published until the agreement is satisfied. Protecting the identity of the person(s) involved is secondary to being accountable to the fellowship for its funds and ensuring that the person is not put in a position where he or she may do further harm.

By my signature, I acknowledge the following:

- 1. I have received a complete copy of these financial standards and practices.
- 2. I have read them and understand them completely.
- 3. I shall adhere to all that is outlined and contained within them as it applies to my position.

Signed: _____ Date: _____

Printed Name _____ Date: _____

Witness: _____ Date: _____