FINANCE COMMITTEE REPORT – July 2026

During the month of July 2026, the Finance Committee met three times and continued its work to strengthen ACA WSO's financial oversight, long-term financial sustainability, and governance of financial policies affecting the Fellowship.

Monthly Financial Reports

Jonathan Bryson of JB Certified Accounting Services (JBCAS), ACA WSO's accounting firm, joined the Committee to review the June 2026 financial statements. The Committee reviewed current financial activity, discussed financial reporting processes, and continued monitoring the organization's financial position and operating results. The Treasurer continued providing monthly financial reports to the Fellowship.

Literature Discount Eligibility Policy

A significant portion of the Committee's work during July focused on completing a detailed review of the proposed Literature Discount Eligibility Policy. The Committee prepared the policy to return to the Board of Trustees as a Finance Committee recommendation, with a proposed effective date of January 1, 2027. The proposed policy would use the term "Literature Discount" rather than fixing the discount at 30%, allowing the Board to adjust the percentage when needed. Its objective is to ensure that eligibility is administered consistently, transparently, and fairly while remaining practical for ACA service organizations throughout the world.

The Committee reviewed several policy considerations, including:

- Whether organizations should be legally registered or otherwise formally recognized within their jurisdiction.
- Appropriate documentation for both U.S. and international organizations.
- The importance of maintaining reasonable financial accountability, including the use of organizational bank accounts where practical.
- Balancing accountability requirements without creating unnecessary barriers for smaller or developing service bodies.
- Clarifying that the proposed policy governs eligibility for a WSO-administered financial benefit and does not interfere with the autonomy or group conscience of ACA groups and service organizations.
- Proposed eligibility criteria related to participation within the ACA service structure and financial participation.
- The Committee reviewed proposed procedures for annually verifying eligibility for organizations, that is, principally, Regions, Intergroups, and Groups, receiving the WSO Board-approved literature discount.

The Committee's recommendation includes reasonable financial-accountability standards, flexibility for varying international legal structures, an accessible submission process, and safeguards for cross-border arrangements and the charitable use of discounted literature.

Annual Verification Process

Eligibility would be verified annually. Organizations would provide updated documentation, and applicants would have four months to correct an unmet requirement. Documentation could be submitted through the website, with an email alternative available to avoid creating an access barrier.

Contingency Fund Policy

The Committee also advanced a draft Contingency Fund Policy describing an annual operating contingency for unforeseen expenses, price increases, or modest revenue shortfalls. The contingency fund would remain separate from the Board-designated prudent reserve. The draft is still under review, including clarification of authorization requirements for use of the budgeted contingency.

2026 Budget Reforecast

Discussions have begun on the 2026 budget reforecast. The Committee discussed sales, sales expectations, and other business-related items that may affect updated revenue and operating projections, as well as the importance of developing a balanced revised budget. The reforecast remains a work in progress, and the Committee has no recommendation to report at this time.

What Happens Next

The Literature Discount Eligibility Policy is expected to return to the Board for consideration. The Contingency Fund Policy will be refined, and the Committee will continue its work on the 2026 budget reforecast. Committee recommendations and draft policies are not final unless and until acted upon by the Board of Trustees.

How to Get Involved

If you have a finance or business background—or simply an interest in learning—consider joining the Finance Committee. You do not need to be a CPA to participate. To learn more, email **finance@acawso.org** or **treasurer@acawso.org**, or message any Finance Committee member on Slack. Due to the confidential nature of Committee proceedings, a signed Non-Disclosure Agreement (NDA) is required for full participation.

Finance Committee Members

- **Al E., IL** — Treasurer and Chair
- **Sylvia M., CA** — Vice Chair
- **Bill D., CA** — Member
- **Brad L., MD** — Member
- **Channen S., CO** — Member
- **William G.B., FL** — Member