

SigEp



VICE PRESIDENT OF FINANCE

Facilitator Guide



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(NAME)

(CHAPTER)

Program Schedule

This is a general schedule for all programs. Session locations will be listed in the program specific schedule available at check-in on-site.

Friday	
<i>Session</i>	<i>Time</i>
Carlson kick-off <i>(For all undergraduates, regardless of track)</i>	8:00 – 10:00 p.m.
Undergraduate breakout tracks	10:00 – 10:30 p.m.

Saturday	
<i>Session</i>	<i>Time</i>
Chapter excellence breakfast	8:00 - 9:00 a.m.
Undergraduate breakout tracks	9:00 - 11:50 a.m.
<i>Between 10:00 - 10:45 am, please give your group a 10 min. break. Snacks will be available in the pre-function area.</i>	
Awards luncheon and presentation	Noon - 1:45 p.m.
<i>Member safety presentation for president and programming tracks</i>	1:45 – 3:00 p.m.
Undergraduate breakout tracks	1:45 - 6:50 p.m.
<i>Between 4:00 - 4:45 p.m., please give your group a 10 min. break. Snacks will be available in the pre-function area.</i>	
Closing awards banquet	7:00 - 9:30 p.m.
Alumni and volunteer appreciation reception	9:30 - 10:30 p.m.

Table of Contents

<u>Session</u>	<u>Time Allotted</u>	<u>Should Take Place</u>
Program preparation and overview	Pre-program	Prior to arrival
Friday night	30 minutes	Friday, 10:00 – 10:30 pm
Introduction to the Vice President of Finance Role	60 minutes	Saturday, 9:00 - 9:55 am
GreekBill tutorial and resources	60 minutes	Saturday, 10:05 – 11:05 am
Phase 1: Setting priorities	50 minutes	Saturday, 11:10 – 12:00 pm
Lunch	1 hour, 45 minutes	Saturday, 12:00 – 1:45 pm
Phase 2: Collecting	45 minutes	Saturday, 2:00 – 2:45 am
Phase 3: Monitoring and controlling expenses	55 minutes	Saturday, 2:50 - 3:45 pm
Phase 4: Reporting	60 minutes	Saturday, 3:50 - 4:50 pm
Help! -Resource review	15 minutes	Saturday, 4:55 - 5:10 pm
Action Planning	55 minutes	Saturday, 5:15 - 6:10 pm
Facilitator's choice and wrap up	40 minutes	Saturday, 6:10 - 6:50 pm

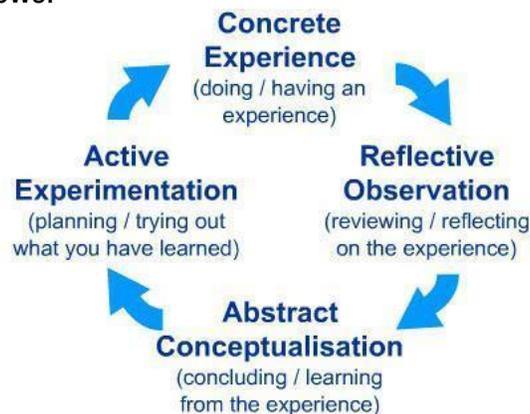
Facilitator note: *You have some flexibility in the afternoon sessions if you need to spend more time on a topic or activity.*

Curricular Underpinnings

Overall, the curriculum is rooted in the concept of challenge and support to help participants reason through potential obstacles, but to do so in a safe space to practice. This is intended to highlight for participants what they don't know while helping them overcome this shortcoming.

Friday night is intended to set the paradigm for the program and discuss the importance of each officer's role. Officers should come with baseline knowledge of their role and responsibilities associated with their position. Saturday will focus on addressing issues officers will face and developing the necessary knowledge and skills to do so.

Saturday's sessions are rooted in Kolb's Experiential Learning Model to provide a more experiential learning opportunity for officers and rising leaders to gain knowledge and skills to address real issues they will face in their tenure. The curriculum guides participants through each issue as follows:



Issue Session Elements

Saturday's sessions will use the same four elements of curriculum to break down each issue the officers will be addressing:

<i>Issue overview & description</i>	<i>Application activity</i>	<i>Issue reflection & action planning:</i>	<i>Reference to resources</i>
<p>This portion guides participants to recognition of the issue, what causes the issue, who and what is affected by the issue, etc.</p>	<p>This is a hands-on and engaging approach to addressing the issue. This portion of the curriculum focuses on engaging participants to reason through and address the issue hands-on.</p>	<p>It is important to give them time to unpack the issue and start to apply the learning to their position in the chapter.</p>	<p>This directs participants back to resources that will help them overcome these obstacles and issues. This is primarily contents of the officer guide, but there may be additional outside resources that are applicable to addressing the given issue.</p>

Content Sessions Structure Overview

The following are notes for the facilitator on the overall structure of the sessions/content.

The Vice President of Finance track is structured in a way that each component builds on one another and utilizes the work from the prior sessions. This is done to mirror the sequence in which officers are likely to come across these issues, to demonstrate priority and to enable as much interaction and participation as possible.

Session Format

Each session is best thought of as a phase. The content of each phase is related to an issue or set of issues that a vice president will face during his term and an activity is paired with each to provide the opportunity for participants to gain practice working through issues. The phases/sessions will be a little bit fluid, but rest assured, there will be clear delineations that enable you to transition from one session to the next.

Group structure

We encourage you to break session participants into five (5) smaller groups purposefully comprised of similar chapters or chapters that will benefit from being in a group with one another (either by chapter manpower, housed/unhoused, new members recruited, revenue, athletic conference, etc.). During the first session, you will break up chapters into these groups, which they will remain in for the duration of the track. Should you have an uneven number or any attendance issues, please re-arrange groups as needed at your discretion.

Materials

In the participant guide, each of the groups has been given an example set of financial documents to use for the duration of the track. As best as we were able, we have made these documents mirror the group's level of performance, so it will be a valid reference to their own finances (E.g. a large chapter is in a group with a budget example from a large chapter.). This was done for consistency and to be able to work off a common example, rather than utilizing individual chapter budgets, but will still translate to their specific chapter's characteristics.

One-on-One Consultations

Concurrent to the officer track, chapters will have the opportunity to schedule a one-on-one consultation with representatives from GreekBill or other program facilitators. These one-on-one consultations can be scheduled in advance or on site at each program with the purpose of learning more about the platform, learning more about tax filings or budgeting, etc. You do need to be aware that this will mean participants may be coming and going from the session regularly. The meetings will not last long and should only minimally affect participation, if at all.

Friday Night: Introductions, overview and paradigm setting

Time:	30 minutes
Purpose:	<ul style="list-style-type: none"> ▪ Introduce participants and facilitators ▪ Provide an overview of the program and schedule ▪ Provide an overview of the position roles and responsibilities
Session objectives:	<ul style="list-style-type: none"> ▪ Participants will have a better understanding of their role and how their responsibilities will make an impact on their chapter. ▪ Participants will begin discussing issues they will face during their tenure
Materials & equipment:	<ul style="list-style-type: none"> ▪ Flip charts ▪ Masking tape ▪ Participant guides.
Session outline:	<ul style="list-style-type: none"> ▪ Introductions (10 minutes) ▪ Program overview (5 minutes) ▪ Why my position matters (10 minutes) ▪ Wrap up (5 minutes)
Pre-session prep:	<ul style="list-style-type: none"> ▪ Prepare the following flipcharts with headers: <ul style="list-style-type: none"> ○ Program Expectations ○ "Why does my position matter?" ○ Parking Lot ○ Lightbulb Moments ○ Facilitator's Contact Information ▪ Masking tape ▪ Participant guides

Introductions (10 minutes):

- Facilitator introductions (5 minutes)
 - Facilitators will introduce themselves and cover the following items:
 - Who are you?
 - What do you do professionally? How does that relate directly to this session (if applicable)?
 - Undergraduate institution?
 - Where do you volunteer, or what is your involvement with SigEp?
 - Why are the Carlsons and this particular session important to you?
- Participant introductions (5 minutes)
 - Facilitator note (optional): If you have a favorite name game or ice breaker, please feel free to facilitate that here.
 - Have participants get into groups of six.
 - Within these groups, have participants introduce themselves:
 - Name
 - Chapter
 - Biggest thing they're looking forward to during the Carlson program
 - One challenge in the chapter they're looking to learn how to overcome and improve the chapter experience

Program overview (5 minutes):

- Ask the participants the following question: Why did you all choose to spend your weekend here at Carlson?
 - To better understand your position
 - To become a better officer
 - To network and get ideas from other chapters
 - To be set up for success for the upcoming year
 - Maybe your Regional Director or chapter volunteer wouldn't leave you alone about coming...
- Now that we know what brought you all here, let's talk about how we're going to ensure that you all get everything that you want out of this experience.
 - While we will cover some of the basics pertaining to your position, most of our time will be spent tackling tough issues that you're going to face this year. We surveyed outgoing chapter officers and asked them: "What do you wish you'd known, or been taught, prior to your time in office?", and developed the curriculum for this weekend based on what your peers and predecessors told us.
 - Highlight the materials (participant/officer guide) that they have received and explain how they will use them throughout the weekend. Don't lose this participant guide!
 - Create and set up the "parking lot" flip-chart and hang it in the back of the room. Explain that if questions come up that aren't directly relevant to the topic being addressed at that time, then you'll put them in the parking lot and revisit them later. Let them know that they should feel free to add to this list as ideas come to mind.
 - Create and set up a "lightbulb" flip chart. Explain that this should be utilized whenever the group comes to a collective realization about a new idea or exciting concept. This serves as a place to capture moments when the lightbulb goes off for the group and will be easy to garner more takeaways at the end of the weekend.
- We need to set some ground rules for the weekend to ensure that we can make the most of our time together. What expectations do you all have of us and of each other?
 - Be prepared.
 - Bring paper/your participant guide, and a pen
 - Have your goals ready to discuss
 - Have questions, and ask them
 - Be engaged.
 - While you're here, spend your time with brothers from other chapters, particularly the guys in this room holding the same position as you. Don't spend all your time with chapter brothers - you can see them at home.
 - Network with your peers and share ideas
 - Keep your cell phones away
 - Contribute to the group

- Be respectful of each other.
- Don't be afraid to ask tough questions. We're here to ensure that you walk away ready to tackle the next year head on and we need to leave no stone unturned.
- What types of topics do you definitely want to cover this weekend?
 - Record these answers on a flip chart so that you can revisit their expectations throughout the weekend and ensure that you're covering all topics and addressing all concerns/questions.

Why My Position Matters (10 minutes)

- Tomorrow morning, participants will spend time learning how to be effective in their role. Before they do that, they need to discuss why their role matters.
- Prompt participants to individually reflect and answer the question: **Why does my position matter?**
 - **Facilitator note:** Encourage participants to write down their answers in the blank note pages in their participant guide.
- After 2 minutes, have participants find a partner to share their reflection and answers.
- After 3-5 minutes, have individuals share their reflection and answers to the question "Why does my position matter?"
- Record the answers on a flip chart with the question "Why does my position matter?" at the top. Keep this flip chart hung near the front of the room throughout the rest of the weekend
- Before moving to the next section, be sure to include the following point:
 - *Each officer and chapter leader matters to the success of the organization. With differing responsibilities, chapter leaders must work together to further the organization. When we fulfill the responsibilities of our role and achieve our goals, we will make an impact. The Carlson Leadership Academy exists to help officers and chapter leaders effectively fulfill their responsibilities and achieve their goals.*
 - **Facilitator note:** You can adapt the above statement to fit your presentation style, but provide some inspiration for participants that their position is important to the success of the chapter.

Wrap-Up (5 Minutes):

- Capture and recap any lightbulb moments or any personal housekeeping items you want to emphasize before reconvening tomorrow morning.
- Remind them that breakfast will start promptly at 8:00 am, to be sure to have their participant materials ready for the day, and to bring their nametags with them to breakfast. Their nametags will be scanned into breakfast - they need to ensure that they get scanned in so they are not assessed a \$25 no-show fee for missing breakfast. If they are late, they will not get scanned and will be charged.

Saturday Morning: Introduction to the Vice President of Finance Role

Time:	60 minutes
Purpose:	<ul style="list-style-type: none"> ▪ Break participants into groups, provide materials and give them time to review materials and become acquainted with one another.
Program Objectives:	<ul style="list-style-type: none"> ▪ Participants are assembled into their groups. ▪ Participants are acquainted with their group members. ▪ Participants are familiar with the program materials. ▪ Introduce the new national partnership with GreekBill
Materials & Equipment:	<ul style="list-style-type: none"> ▪ Group financial documents package (labeled by group) ▪ Group lists ▪ Officer guides
Session Outline:	<ul style="list-style-type: none"> ▪ Introductions (5 minutes) ▪ Responsibilities of the VP Finance (10 minutes) ▪ Officer guide breakout groups (30 minutes) ▪ Effective goal setting (10 minutes) ▪ Wrap-Up and Transition to GreekBill Demo (5 minutes)
Pre-Session Prep:	<ul style="list-style-type: none"> ▪ Prepare multiple flipcharts with the following headers: <ul style="list-style-type: none"> ○ Responsibilities of the Vice President of Finance ▪ Flipcharts for small groups to present on takeaways from their respective section of the officer guide

Notes for Facilitators

Depending on the pace of your group, this curriculum might include more content than you have time to get through. Be cognizant of several break points:

- Try to wrap up the session you are working on before lunch so can start fresh when you return.
- No matter where you are in the curriculum on Saturday afternoon, make sure you are finishing in time to get to the goal-swapping and wrap up.

Introductions (5 minutes)

The Responsibilities of the VP of Finance (10 minutes):

- Prepare a flip chart labeled "Responsibilities of the VP of Finance". During the following discussion, capture their thoughts on the flipchart.
- Direct them to the list of responsibilities in their officer guide
- Ask the group: "You all ran for this job under some pretense of what you expected the position to be like and the corresponding roles and responsibilities. What do you think are the 5 main responsibilities of the VP of Finance?"
- Ideally, you arrive at some version of the following points below:
 - Chief Financial Officer

- Finance Committee Chairman
- Controller
- Financial Reporter
- Financial Mentor/Liaison

Let them know this list of responsibilities can be found in their officer guide.

Officer guide breakout groups (30 minutes):

- Break participants into small groups of 4-6 people. Give each group a flip chart page and markers. Have each group read through a section of the officer guide and present to the rest of the group a summary of their section, what their takeaways were and how it pertains to each of the main responsibilities of the position.
- Give the groups about 10 minutes to read through their portion of the officer guide and prepare their presentation for the rest of the group. Allow about 20 minutes for each group to present and open the floor to questions/comments/concerns after each presentation.
- Areas of the officer guide to assign:
 - Roles
 - Responsibilities
 - Audiences
 - Committee structure
 - Important skills
 - Important concepts
 - A year in the life
- While groups are working, walk around and help any groups that may be struggling. Also, follow along in your version of the officer guide and help point out concepts that they may have missed.
- Encourage participants to capture any light-bulb thoughts or parking lot questions that may have come up during the discussion on the flipcharts in the back of the room to reference throughout the program. Remind everyone that you'll have time at the end of the program to revisit these concepts and questions.

Effective goal setting (10 minutes):

- Ask the group who knows what SMART goals are. Walk the group through the acronym, outlining each component on a flip chart.
 - Specific: Goals must be something that can be described and understood easily by others - finite conditions, not general feelings.
 - Measurable: How can you measure your success? Whenever possible, use numbers or percentages to mark progress and/or achievement of the goal. You can't rely on personal opinion.
 - Attainable: Is the goal realistic? Goals should be a stretch to obtain but not impossible to achieve. Members will work toward what they believe they can achieve and are not inspired by boring, easy goals.
 - Realistic: Why does this goal matter? Explain how this goal connects to the larger picture or goal.
 - Timely: When is your deadline? Goals must have an end date when they are due. Creating a sense of urgency will push you and those you're leading to work harder.

- Check in with the participants to see who has goals with them. Ask them to raise their hand if they brought their SMART goals with them.
 - Ask the participants who brought their goals with them to give examples of some of their goals. If they are comfortable doing so, invite 3-4 participants to share their written goals with the group
 - As a group, work with that participant to determine if the goal is SMART, and how the goal might be improved to be more specific, measurable, achievable, realistic, or timely.
- Instruct participants to keep these SMART goals available throughout the day. As new topics are discussed, feel free to revisit these as you see fit and allow them time to create or improve their goals.

Wrap-Up and Transition to GreekBill Demo (5 minutes):

- If you've been to a Carlson before, you've probably seen or heard about our national partnership with Legacy Financial (LegFi). Over half of SigEp's chapters currently use LegFi as their dues collection service.
- In January, SigEp announced a new national partnership with GreekBill, a subsidiary of BillHighway. The primary reasons for this change are as follows:
 - Greater functionality and integrations (future development) – coming this summer, rosters will be synced across platforms with the BMP App, your chapter roster, and GreekBill. This allows chapter officers to update one roster and automatically sync changes across all of SigEp's technology and database. No more registering on multiple platforms...register once and you're done!
 - Single-Sign-On – coming this summer, you will be able to login to all of your SigEp experiences (BMP App, chapter officer portal, manage your contact information and pay your dues) with the same single username and password. No more managing different usernames or saving complicated login URLs.
 - Greater transparency – individuals will be able to see exactly how much they owe to the chapter and what their money is going towards. Chapters will be able to easily pay their national fees and understand each expense, line by line.
 - Easier and streamlined new member registration – no more tracking down individual members to pay their national fee, then register on your dues platform. When a member registers, the chapter will automatically be billed for his lifetime membership fee. Chapters can setup an automatic withdraw to never have to worry or receive another call about paying the membership fees!
 - Automatic late fees – tired of tracking down payments from members? With GreekBill, you can automate late fees to be assessed to encourage on-time and full payments to be submitted through the integrated portal.
 - Expected increase in price in the marketplace – Last year, Legacy Financial was acquired by OmegaFi and we expect market prices to continue to increase. Signing a five-year partnership with GreekBill allows SigEp to

regulate marketplace prices and keep the platform affordable for our chapters

- GreekBill will provide a 60-minute demo of the platform and share details with Vice Presidents of Finance on how to begin transitioning from their current platform. While a change in platform is not currently required, we highly encourage switching to take full advantage of the functionality.
- GreekBill representatives will be available for one-on-one consultations throughout the weekend. Track participants may sign up and temporarily leave the room to attend their appointment slot.

**PROVIDE SNACK BREAK BETWEEN
10:00 – 10:45 am**

Introduction to resources: GreekBill

Time:	60 minutes
Purpose:	<ul style="list-style-type: none"> ▪ Introduce the GreekBill platform and provide an in-depth demo on functionality and the new national partnership
Program Objectives:	<ul style="list-style-type: none"> ▪ Participants understand the importance of having a platform to manage dues collection and financial transparency ▪ Participants are introduced to the new national partnership with GreekBill
Materials & Equipment:	<ul style="list-style-type: none"> ▪ Partnership one-pager (if available) ▪ Projector and screen

A representative from GreekBill will be stopping by for this session to provide an in-depth demo to the GreekBill platform. GreekBill is a financial management solution. He/she will be well-versed in tax compliance and filing with experience working with other Greek organizations in this area.

The purpose of introducing GreekBill early in the curriculum is to utilize the tools GreekBill offers throughout the rest of the day. For example, when discussing the first session of budgeting and setting priorities, you can reference the tools and solutions offered through the GreekBill portal as great ways to properly budget and manage priorities.



Session: Phase 1 – Setting Priorities

Time:	50 minutes.
Purpose:	<ul style="list-style-type: none"> ▪ To instill the philosophy and practical approach to budgeting in alignment with the priorities of the organization.
Program Objectives:	<ul style="list-style-type: none"> ▪ Participants understand the importance of budgeting in determining the priorities of the Fraternity. ▪ Participants are able to examine a budget to determine the priorities of a chapter. ▪ Participants understand their role in setting the budget and priorities of the chapter.
Materials & Equipment:	<ul style="list-style-type: none"> ▪ Group financial documents package (labeled by group). ▪ Group lists.
Session Outline:	<ul style="list-style-type: none"> ▪ Divide participants into groups (5 minutes) ▪ Issue overview & description (5 minutes). ▪ Application activity (25 minutes). ▪ Action planning (10 minutes). ▪ Reference to resources (5 minutes).
Pre-Session Prep:	<ul style="list-style-type: none"> ▪ Participants are in groups with materials.

****Important Note****

From here on, your attendees will be able to find all of their materials for their application activities on pages 8-22 in their participant guide.

Divide participants into their groups (5 minutes)

- Have participants arrange the chairs in the room into small circles for however many groups will be in your session. When complete, have participants stand throughout the room.
 - There are 5 different groups (A, B, C, D, E). Aim to have 4-5 participants per group, and if necessary, have two group As, Bs, etc.
- Explain that throughout the rest of the session the participants will be working in these groups through activities, case studies and solving problems.
- Explain that the idea is that they are working with similar chapters so they can share best practices from their experiences.

Facilitate a quick group participant time. They will likely do this naturally, if not, have participants introduce themselves to one another or just allow them time to complete their introductions if occurring naturally.

Issue Overview & Description (5 minutes)

- The Issue: ***What we spend money on doesn't align with what is important.***
- Use the questions below to facilitate a group discussion. Record the answers on a flip chart. What, why, and who, should each have a flip chart for answers. If they get stuck, sample answers are provided below.

What?	<i>What is the ideal if this issue is resolved?</i>	<ul style="list-style-type: none"> • We have the money we need to do the things that are important. • Members see a direct connection between what we market as the value of the Fraternity, what we put resources toward, and what activities and value we provide in reality.
	<i>What does success look like?</i>	
	<i>What are the potential obstacles to resolving this issue?</i>	<ul style="list-style-type: none"> • Campus pressure to do/spend money on things that aren't aligned with the priorities of the Fraternity (e.g. huge philanthropy events, excessive recruitment expenses, social events, etc.). • Desire to spend money on historical "staples" of the experience (e.g. formals, concerts, etc.). • Desire to spend money on the wrong things (e.g. social events, alcohol).
	<i>What are the implications if this issue is not addressed?</i>	<ul style="list-style-type: none"> • Those things become the priorities of the experience. • We don't have money to do the things that matter.

Why? (Connect back to	<i>Why does this issue exist?</i>	<ul style="list-style-type: none"> • It's not because we don't have enough money. • There is misalignment between what the priorities are today and what they <i>should</i> be.
	<i>What are the surface issues?</i>	

Problem Pyramid.)	<i>What are the big picture issues?</i>	
Who?	<i>Who does this issue impact?</i>	<ul style="list-style-type: none"> • The members because they don't get the experience they are sold. • The executive board because they may not have the money to do the things that will benefit the members.
	<i>Who is involved in addressing this issue?</i>	<ul style="list-style-type: none"> • The executive board in deciding what to prioritize. • The vice president of finance in facilitating the actual conversations about budget changes. • The chapter members in buying into the right priorities.

Explain that for the rest of the session they will be learning how to effectively address the issue (i.e. the "how" of the issue).

Application Activity (25 minutes)

Instructions

- Start by having participants individually reflect on their personal finances for the last week (or two weeks, if need be):
 - What did you spend your money on recently?
 - What choices did you make regarding your personal finances?
- Have them list out their personal expenses in the blank note pages in the back of their participant guide. As they list their personal expenses, have them reflect on each expense — Why did you make this purchase? What influenced your decision to make this purchase?
- Have a few participants share one or two of their personal expenses and why they made these purchases.
- Ask participants why they think we started by looking at our personal expenses and financial decisions?
 - **Facilitator note:** Participants should conclude that what we spend our money on is a decision and these decisions indicate our values priorities (i.e., Spending money on a gym membership is a decision to invest in personal health.).
- Explain that we will be applying this concept to our chapter budgeting and financial priority setting.
- Each group will be given a budget to use with their group.
- Each group will also be given a list of priorities or goals for their chapter that they need to achieve.
- The group's task will be to adjust the budget to align with those goals/priorities that they are charged with achieving.
 - For example: a group may be given a budget that has 40 percent of the expenses going toward social events, while their #1 priority listed is recruitment. They will then have to adjust the budget and reallocate dollars to achieve the given priorities.

- After each group has set their priorities, have each group present their priorities and how they formed their budget to reflect that.

Debrief Questions

- What challenges might you face trying to realign the budget with the chapter's priorities?
- Who will you have to get on-board to your changes?
- What are some scenarios where we don't want to align the budget with the chapter's priorities? E.g. what if the priorities are off?
- Did you struggle at first in identifying misaligned priorities? How so? How were you able to overcome that?
- What was similar or different from the example budget to your own budget?
- How could you use this exercise to address this issue within your own chapter?

Issue Reflection and Action Planning (10 minutes)

- Have participants open to the *Setting Priorities Action Plan* on **page 1** in their participant guide and have them answer the questions:
 - What are the current budget priorities for my chapter?
 - What do I need to do to appropriately allocate resources and change how my chapter prioritizes money spent?
 - What is the ideal resource allocation for my chapter? What % of every brother's dues should go to member development, recruitment, social, et?
- After participants have completed their worksheet, have a few participants share their answers with the large group.

Reference to Resources (5 minutes)

- Direct participants to the following sections of the Officer Guide that specifically help address this issue.
 - Setting strategic priorities and saying "no" – page 10.
 - This section walks officers through how they influence the priorities of the chapter and how to address proposed expenses that don't align.
 - Budgeting – page 13.
 - This section offers a complete overview of the budgeting process. This is great for those who have never budgeted before, and equally effective in reinforcing good process and practices with experienced budgeters.
- Also, direct participants to the following resources that will be helpful in addressing this issue.
 - Sample budget-This offers a great template for helping chapters set up their budget in a manageable way.
 - Finally, provide the information of people who would be helpful resources in addressing this issue. Make sure they capture these issues under the last question (*What resources do I have to help me address this issue?*) on their ***Issue Reflection and Action Plan Worksheet*** in their participant guide. Example resources include: Other executive board members, Headquarters staff, Vice president of finance mentor.

Session: Phase 2 – Dealing with Collections

Time:	45 minutes
Purpose:	<ul style="list-style-type: none"> To prepare participants for scenarios related to dues collection.
Program Objectives:	<ul style="list-style-type: none"> Participants understand the importance of setting clear expectations of financial commitments early and often for all members. Participants are familiar with resources and methods to address common collections issues. Participants understand the importance of membership agreements. Participants understand the 30/60 policy and how it is implemented.
Materials & Equipment:	<ul style="list-style-type: none"> Group financial documents package (labeled by group). Group phase 2 scenarios (labeled by group). Officer guides.
Session Outline:	<ul style="list-style-type: none"> Philosophy of collections (5 minutes) Issue overview & description (5 minutes) Application activity (20 minutes) Issue reflection & action planning (10 minutes) Reference to resources (5 minutes)
Pre-Session Prep:	<ul style="list-style-type: none"> Participants are in groups with materials.

Philosophy of collections (5 minutes)

- Introduce to the group the idea of collections and ask if any of them struggle with collections in their chapter. If some volunteer, ask how.
- Provide the group with this key concept before beginning the activity:
 - Dues are an expectation of membership. Therefore, we must set that expectation clearly and consistently and reinforce it.

Issue Overview & Description (5 minutes)

- The Issue: ***We struggle with collections because ...***
- Use the questions below to facilitate a group discussion. Record the answers on a flip chart. What, why, and who should each have a flip chart for answers. If they get stuck, sample answers are provided below.

What?	<i>What is the ideal if this issue is resolved?</i>	<ul style="list-style-type: none"> We have the money we need to do the things we want. Members see their dues as an investment in the experience and themselves and collections is easy.
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	<i>What does success look like?</i>	
	<i>What are the potential obstacles to resolving this issue?</i>	<ul style="list-style-type: none"> • They don't see collections as an expectation. • There is no urgency or consequence to pay on time or at all. • There are different expectations for different groups within the chapter. • The dues and consequences for paying are not made clear. • The collections structure is complicated and difficult to enforce.
	<i>What are the implications if this issue is not addressed?</i>	<ul style="list-style-type: none"> • The chapter doesn't have the money it needs to operate. • Members become apathetic because they don't have any sort of investment or tie to their experience.

Why? (Connect back to Problem Pyramid.)	<i>Why does this issue exist?</i>	<ul style="list-style-type: none"> • We don't set clear expectations. • We don't enforce those expectations.
	<i>What are the surface issues?</i>	
	<i>What are the big picture issues?</i>	

Who?	<i>Who does this issue impact?</i>	<ul style="list-style-type: none"> • The overall chapter because the money is not there to pay for activities or events. • The vice president of finance and his committee because he is forced to bully individuals into paying, consuming time and relationships.
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	<p><i>Who is involved in addressing this issue?</i></p>	<ul style="list-style-type: none"> ● The vice president of finance to set clear expectations. ● The executive board to set the example and abide by those expectations. ● The volunteers to help reinforce the expectations. ● The chaplain and standards board to follow-up on the consequences of not meeting expectations.
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Explain that for the rest of the session they will be learning how to effectively address the issue (i.e. the "how" of the issue).

Application Activity (20 minutes)

Instructions

- Provide each group with their unique scenario or issue.
- As a group they need to review the issue, discuss why this is an issue and decide how they will address it. Encourage them to be specific and use each other to address the issue.
- Once they discuss potential solutions, have the group "act it out" and practice putting their solutions in place. Instructions for how each group does this are included below.
- Have each group report back with a summary of their issue, why it's a problem, and what they plan to do to address it as well as how acting it out worked.
- *For your reference here is a list of each issue, ideal solutions and their "act it out" instructions. Provide these solutions as suggestions if a group doesn't hit on them.*

Group A: Members don't pay on time.	
<p><i>Why is this an issue?</i></p>	<p>It hurts cash flow and sets a bad precedent for accountability throughout the chapter.</p>
<p><i>Solutions:</i></p>	<ul style="list-style-type: none"> ● Implement and enforce the 30/60 policy. <ul style="list-style-type: none"> ○ The 30/60 policy: When a bill is 30 days past due, the member is suspended from all activities and rights of membership. After 60 days, the member is expelled with the opportunity to return when his outstanding balance is paid in full. ● Confront members about not paying.
<p><i>Act it out:</i></p>	<p>Pair up and practice either explaining the 30/60 policy to one another or confronting members about not paying and explaining to them why they need to pay on time.</p>

<p>Group B: Most members pay on time, but every semester a few members are late or can't pay the full amount. I try to keep track, but they eventually just get away with not paying at all.</p>	
<p><i>Why is this an issue?</i></p>	<p>Everyone has to pay. If people aren't able we need a method of holding them accountable while still accommodating their extenuating circumstances.</p>
<p><i>Solutions:</i></p>	<ul style="list-style-type: none"> ● Implement payment plans. <ul style="list-style-type: none"> ○ While they should only be used sparingly, they will help you keep track of who hasn't paid and help ensure even those that can't pay right away, still are accounted for. ● Make sure those payment plans are set up in advance, before dues are due.
<p><i>Act it out:</i></p>	<p>In pairs, practice discussing setting up a payment plan. Use your blank payment plan in your officer guide and actually create one.</p>
<p>Group C: Members don't see dues as an expectation.</p>	
<p><i>Why is this an issue?</i></p>	<p>Dues <i>are</i> an expectation. This means members won't pay or don't see their dues as an investment in the experience and themselves.</p>
<p><i>Solutions:</i></p>	<p>Implement a membership agreement that has dues included. Have each member review and sign the agreement at the beginning of each semester.</p>
<p><i>Act it out;</i></p>	<p>As a small group, select one person to present the membership agreement and explain it. Then other members of the group should ask him questions that they might receive from the chapter during that meeting.</p>

Group D: Our collections are fine, but we are always really short on money early in the semester, when we have the most expenses.	
<i>Why is this an issue?</i>	Managing cash flow for the chapter is important. You want to make sure you have the revenue to cover your expenses when you need it, not months later when you finally wrap up collections.
<i>Solutions:</i>	Dues should be due the first day of the semester and bills should be sent well before the semester begins. This ensures that you have the money you need, when you need it.
<i>Act it out:</i>	As a group, create an ideal calendar for the tasks you need to do to be able to send out bills on the first day of the semester. Pick the due date, and then work backwards creating a calendar and task list.

Group E: Seniors pay less than everybody else.	
<i>Why is this an issue?</i>	<ul style="list-style-type: none"> ● Unequal expectations between groups within the chapter can spill over into other areas like member development or general expectations. We want everyone to be on a level playing field. ● This also often leads to senior apathy because they no longer feel invested in the experience.
<i>Solutions:</i>	Eliminate "dues schemes" and make sure all members pay the same amount. Can there be exceptions for co-ops or intern/externships? Absolutely, but these should be determined in advance and uniform across the board.
<i>Act it out;</i>	<ul style="list-style-type: none"> ● In pairs, practice explaining to a senior or other member why everyone needs to pay the same amount. ● If there are unique circumstances to be addressed, brainstorm some solutions for fair and equitable ways to treat study abroad members or co-ops.

Note: While we recommend keeping dues the same for all members, there are unique circumstances that warrant exceptions to this rule. For co-op or study abroad students, it is recommended that they pay a reduced fee that covers the costs from the fall and spring operating bills to the Fraternity. The general guideline is if the member cannot partake in any activities because of his physical placement on a co-op or study abroad trip, then it would be reasonable to reduce his fees. Alternatively, if the member is on a co-op or internship locally to the chapter and is still able to participate, he should pay the full amount.

Debrief Questions

- What issue most resonated with you/your chapter? Why?
- What solution do you feel will best be able to implement in your chapter?
- How would addressing one of these issues make your life easier/you more effective in your role?
- How were you able, as a group, to work through the issue and arrive at a solution?

Issue Reflection and Action Planning (10 minutes)

- Have participants open to the *Collections Action Plan worksheet* on **page 2** in their participant guide and answer the following questions:
 - *What are the current challenges with my chapter's collections?*
 - *Do we enforce collections using the 30/60-day rule? How do we institute a policy like this?*
 - *How can I work with the rest of exec and the standards board better to ensure 100% collections?*
 - *How do we incentivize on time payment?*
 - *How and when will I implement these changes at my chapter?*
- After participants have completed their worksheet, have a few participants share their answers with the large group.

Reference to Resources (5 minutes)

- Direct participants to the following sections of the Officer Guide that specifically help address this issue.
 - "Financial Commitments are an expectation, not an option." – page 13
 - This section discusses how officers can work with their chapters to position financial commitments with expectations and tools to do so.
 - "Dues are due on the first day of the semester." – page 14
 - This section outlines why it is important to set the due date early in the semester or at the very beginning to manage the chapter's cash flow and cover important expenses.
 - "Use and enforce the 30/60 policy." – page 14
 - This section provides a complete overview of the 30/60 policy. Use this section to learn about the policy and how best to implement it.
 - "Budget for 90 percent of collections." – p. 15
 - While we hope for 100 percent collections, it is a reality that this may not happen. Budgeting for 90 percent allows wiggle room so you are not left in a lurch when brothers don't pay. This section provides more detail on the topic.
 - "Use payment plans sparingly." – page 15

- This section provides an overview of payment plans, how they should be implemented, and other key points on the subject.
- Also, direct participants to the following resources that will be helpful in addressing this issue.
 - Sample Promissory Note- This is used in the development of a payment plan.
 - Sample Membership Agreement-This template is a great place to start.
- The Grand Chapter Bylaws section 34-38 can be found in the "Workbook resources" section of their participant guide
- Finally, provide the information of people who would be helpful resources in addressing this issue. Make sure they capture these issues under the last question (*What resources do I have to help me address this issue?*) on their ***Issue Reflection and Action Plan Worksheet*** in their participant guide. Example resources include:
 - Other executive board members, especially the chaplain and standards board.
 - Headquarters staff, specifically your regional director.
 - Vice president of finance mentor.

Session: Phase 3 – Monitoring and Controlling Expenses

Time:	55 minutes.
Purpose:	<ul style="list-style-type: none"> ▪ To prepare participants for scenarios related to financial monitoring and controlling.
Program Objectives:	<ul style="list-style-type: none"> ▪ Participants understand the importance and basics of financial monitoring. ▪ Participants are familiar with resources and methods to effectively control the chapters' financial activities. ▪ Participants understand the budget vs. actual comparison concept. ▪ Participants understand the importance of tracking expenses.
Materials & Equipment:	<ul style="list-style-type: none"> ▪ Group financial documents package (labeled by group). ▪ Group phase three scenarios (labeled by group). ▪ Officer guides.
Session Outline:	<ul style="list-style-type: none"> ▪ Philosophy of financial controlling (5 minutes). ▪ Issue Overview & Description (10 minutes). ▪ Application Activity (25 minutes). ▪ Issue Reflection & Action Planning (10 minutes). ▪ Reference to Resources (5 minutes).
Pre-Session Prep:	<ul style="list-style-type: none"> ▪ Participants are in groups with materials.

Philosophy of controlling expenses (5 minutes)

- Introduce to the group the idea of controlling and financial management. Finance and accounting majors in the room will be able to provide a pretty solid definition.
- Provide the group with the following summary of our "definition" of controlling:
 - Controlling includes the monitoring and management of the financial expenses and revenues of the chapter. For our purposes, this especially means monitoring the budget and judiciously tracking expenses and then comparing them to one another.
- Share with the group this point as well: A great budget is only great if you stick to it. The ability to monitor and control the chapter's finances is where most vice presidents of finance fall short. They can budget and collect, but fail to monitor and control.

Issue Overview & Description (10 minutes)

- Introduce the issue that the group will be focusing on in this session: ***We struggle with controlling expenses because ...***
- Use the questions below to facilitate a group discussion. Record the answers on a flip chart. What, why and who should each have a flip chart for answers. If they get stuck, sample answers are provided below.

What?	<p><i>What is the ideal if this issue is resolved?</i></p> <p><i>What does success look like?</i></p>	<ul style="list-style-type: none"> • We spend money where we planned and always have enough money. • We can adjust to unique scenarios as they arise, without making significant sacrifices to the experience.
	<p><i>What are the potential obstacles to resolving this issue?</i></p>	<ul style="list-style-type: none"> • We don't have a method of tracking expenses in place. • I do not know how to compare our actual expenses to our budget. • Officers spend money that wasn't budgeted. • The chapter credit card bill is always really high because of non-budgeted expenses. • The officers always go over budget.
	<p><i>What are the implications if this issue is not addressed?</i></p>	<ul style="list-style-type: none"> • The chapter doesn't have the money it needs to operate. • The budget is useless because it is not followed. • We are at risk for financial mismanagement because we cannot accurately track and report our activities.

Why? (Connect back to Problem Pyramid.)	<p><i>Why does this issue exist?</i></p>	<ul style="list-style-type: none"> • We don't have a method of controlling and monitoring/we don't know how. • We don't hold officers accountable to following their budget.
	<p><i>What are the surface issues?</i></p>	
	<p><i>What are the big picture issues?</i></p>	

Who?	<p><i>Who does this issue impact?</i></p>	<ul style="list-style-type: none"> • The overall chapter because the money is not there to pay for activities or events. • The vice president of finance and his committee because they are forced to compensate for poor
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		financial management or at risk of losing their role (more on this later in the phase).
	<i>Who is involved in addressing this issue?</i>	<ul style="list-style-type: none"> • The vice president of finance to set clear expectations for financial management with the executive board. • The executive board to follow their budgets and controlling practices. • The volunteers to help reinforce the expectations and hold the chapter accountable to financial management.

Explain that for the rest of the session they will be learning how to effectively address the issue (i.e. the "how" of the issue).

Application Activity (25 minutes)

Instructions

- Provide each group with their unique scenario or issue.
- As a group they need to review the issue, discuss why this is an issue, and decide how they will address it. Encourage them to be specific and use each other to address the issue.
- Once they discuss potential solutions, have the group "act it out" and practice putting their solutions in place. Instructions for how each group does this are included below.
- Have each group report back with a summary of their issue, why it's a problem, and what they plan to do to address it as well as how acting it out worked.
- *For your reference here is a list of each issue, ideal solutions, and their "act it out" instructions. Provide these as suggestions if a group doesn't hit on them.*

Group A: We don't have a way to track expenses currently.	
<i>Why is this an issue?</i>	If you can't track your expenses, it's hard to know if you're on budget.
<i>Solutions:</i>	Implement a policy where you require receipts for every single expense, regardless of size.
<i>Act it out;</i>	As a group, pretend you are at an executive board meeting and need to present this new policy to your fellow chapter officers. One person should act as the vice president of finance and explain the new

	policy and why you are doing it. The others should ask questions the officers might ask during that meeting.
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Group B: Officers spend money that wasn't budgeted.	
<i>Why is this an issue?</i>	Officers need to stick to the budgets that they set. If they don't, they risk the chapter's ability to operate.
<i>Solutions:</i>	Implement expense request forms that must be completed by the officer and approved before the expense is incurred to be reimbursed. Also require receipts for the expense. A sample form is in the back of the officer guide.
<i>Act it out;</i>	You are going to pretend you are at an executive board meeting and need to present this new policy to your fellow chapter officers. One person should act as the vice president of finance and explain the new policy and why you are doing it. The others should ask questions the officers might ask during that meeting.

Group C: I don't know how to compare our budget to our actual financial activities.	
<i>Why is this an issue?</i>	If we have systems in place to record our budget and our expenses, we need to be able to compare the two. This is a fundamental component of financial management and without it you risk going over budget.
<i>Solutions:</i>	Utilize a budget vs. actual report or template. Record expenses in categories aligned with the budget, then compare the total expenses in that category to the total budgeted in that category. A sample budget vs. actual report is included in your materials. As a side note, most financial tools like GreekBill or QuickBooks will do this for you. However, you have to have an accurate list of expenses for it to be worthwhile. Even just taking your bank statements and comparing credits and debits to the budget will be a sufficient step in monitoring expenses.

<i>Act it out;</i>	In pairs, using the sample budget vs. actual worksheet in your materials, practice explaining and analyzing the budget vs. actual report with one another. Take time to explain it and orient the other person to it, and then dive into the details and analyze spending and what you need to address with the chapter officers.
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Group D: The chapter credit card bill is always really high because of people purchasing non-budgeted items.	
<i>Why is this an issue?</i>	Chapter credit cards, while convenient, are a bad idea. Debit cards or dual-signed checks are preferable because it reduces the ability for individuals to spend money without authorization and have safeguards in place so you do not overspend.
<i>Solutions:</i>	<ul style="list-style-type: none"> ● Use a debit card or dual signed checks by the vice president of finance and chapter president. Both of these offer the ability for more financial control and oversight and reduce the risk of misuse. ● Is it the end of the world if the chapter has a credit card? Probably not, but there need to be very strict rules in place for use and approval of expenses to avoid any misuse.
<i>Act it out;</i>	Like groups A and B, you are going to be having a pretend executive board meeting as well. You need to present the new policy, that you are getting rid of the chapter credit card, to your executive board. Put together a pitch on "why" you are doing this and then select one person to make that pitch to your executive board. Then the group should ask questions you think your actual executive board might ask.
Group E: Officers always go over budget	
<i>Why is this an issue?</i>	This either means that the officers didn't budget correctly or they just don't care about sticking to their budget.
<i>Solutions:</i>	<ul style="list-style-type: none"> ● Force specific and detailed budgeting. Don't let an officer just say "I want to spend \$3,000 on recruitment." Make the vice president of recruitment provide you with a detailed list of

	<p>expenses that you can track against, not just one lump sum. This will not only lead to easier financial management, but will force a more thoughtful approach by the officer to the activities they will undertake in their role.</p> <ul style="list-style-type: none"> • If the issue is just not adhering to the budget, you need to have a conversation with the officer on why it is crucial they control their expenses. Engage the chapter president and volunteers to assist you in having that conversation.
<p><i>Act it out:</i></p>	<p>In pairs, practice having a conversation with a chapter officer that continually goes over budget. Help him understand why he needs to stick to the budget and/or discuss changes to the budget or budgeting process that will make sure he predicts his expenses more accurately.</p>

Debrief Questions

- What issue most resonated with you/your chapter? Why?
- What solution do you feel you will best be able to implement in your chapter?
- How would addressing one of these issues make your life easier/you more effective in your role?
- How were you able, as a group, to work through the issue and arrive at a solution?

Issue Reflection and Action Planning (10 minutes)

- Have participants open to the *Monitoring and Controlling Expenses Worksheet* on **page 4** in their participant guide and answer the questions listed here individually:
 - *Why does my chapter struggle to manage and control our expenses?*
 - *What new practices did I learn today I need to take back to my chapter?*
 - *What current practices and policies in my chapter can I improve?*
 - *Who in the chapter, on the AVC, etc., can I get to help me with these changes? Who did I need to get "bought-in" to these changes?*
- After participants have completed their worksheet, have a few participants share their answers with the large group.

Reference to Resources (5 minutes)

- Direct participants to the following sections of the Officer Guide that specifically help address this issue.
 - "Financial Management." – page 11
 - This section provides an overview of a number of topics covered in this session such as documenting expenses and helpful tools in tracking expenses.
 - "Budget." – page 13
 - The budgeting section will be helpful in identifying what level of detail officers need to provide in their budgets.
 - "Comparing Budget vs. Actual." – page 15
 - This section provides a summary of the budget vs. actual comparison and how it is achieved.
- Also, direct participants to the following resources that will be helpful in addressing this issue.
 - Sample reimbursement request.
 - This sample reimbursement request ensures officers are getting prior approval and submitting detailed reports of their expenses.
 - Sample Budget vs. Actual Report.
 - This is a sample report taken from the GreekBill system. This is just one example of what one of these reports can look like.
- Finally, provide the information of people who would be helpful resources in addressing this issue. Make sure they capture these issues under the last question (*What resources do I have to help me address this issue?*) on their ***Issue Reflection and Action Plan Worksheet*** in their participant guide Example resources include:
 - Other executive board members.
 - Headquarters staff, specifically your regional director.
 - Vice president of finance mentor.

Session: Phase 4 – Reporting

Time:	60 minutes.
Purpose:	<ul style="list-style-type: none"> ▪ To prepare participants for the importance and skills related to financial reporting.
Program Objectives:	<ul style="list-style-type: none"> ▪ Participants understand the importance of financial reporting. ▪ Participants are familiar with resources and methods to effectively report the chapter's financial activities. ▪ Participants understand their role in reporting the chapter's finances. ▪ Participants understand the different audiences to which they will need to report. ▪ Participants understand why they need to file their taxes and resources available to assist them.
Materials & Equipment:	<ul style="list-style-type: none"> ▪ Group financial documents package (labeled by group). ▪ Group phase 4 scenarios (labeled by group). ▪ Chapter Taxes FAQ (1 per participant) ▪ Post-it notes (1 per participant)
Session Outline:	<ul style="list-style-type: none"> ▪ Philosophy of reporting (5 minutes). ▪ Issue Overview & Description (5 minutes). ▪ Application Activity (20 minutes). ▪ Chapter Taxes (20 minutes) ▪ Issue Reflection & Action Planning (5 minutes). ▪ Reference to Resources (5 minutes)
Pre-Session Prep:	<ul style="list-style-type: none"> ▪ Participants are in their appropriate work groups ▪ Read and become familiar with the Chapter Taxes FAQ document

Philosophy of reporting (5 minutes)

- Introduce to the group the importance of reporting, and how it can range from very formal to informal methods of reporting.
 - Ask the group for some examples of what financial reporting might look like.
- Close with this point: reporting, and more importantly, financial transparency, builds trust and accountability, which builds buy-in from the chapter. If you can clearly explain how money is being used and benefiting the members, their attitude toward the importance and expectation of paying dues will improve drastically.

Issue Overview & Description (5 minutes)

- Introduce the issue that the group will be focusing on in this session: ***I don't know how or what to report ...***
- Use the questions below to facilitate a group discussion. Record the answers on a flip chart. What, why and who should each have a flip chart for answers. If they get stuck, sample answers are provided below.

What?	<p><i>What is the ideal if this issue is resolved?</i></p> <p><i>What does success look like?</i></p>	<ul style="list-style-type: none"> • Every major stakeholder has a clear understanding of the financial position and activities of the chapter. • Stakeholders understand that the financial priorities are aligned with the values and mission of the Fraternity.
	<p><i>What are the potential obstacles to resolving this issue?</i></p>	<ul style="list-style-type: none"> • We don't have good financial management, so reporting would reflect poorly on the chapter. • I don't know what to report to what audiences. • I'm uncomfortable reporting because people might question our priorities/push back on expenses they don't understand. • I have no idea how to file taxes (which we categorize in reporting).
	<p><i>What are the implications if this issue is not addressed?</i></p>	<ul style="list-style-type: none"> • People become disgruntled with the financial management because they don't know what's going on. It leads to lack of trust and lack of buy-in to paying dues. • External audiences assume financial mismanagement because reporting is not open and regular. • We risk actual financial mismanagement or other consequences by not reporting, especially when reporting is a requirement.

Why? (Connect back to Problem Pyramid.)	<p><i>Why does this issue exist?</i></p>	<ul style="list-style-type: none"> • We don't know what/how to report. • We're afraid of audiences' reactions to our reporting.
	<p><i>What are the surface issues?</i></p>	
	<p><i>What are the big picture issues?</i></p>	

Who?	<i>Who does this issue impact?</i>	<ul style="list-style-type: none"> • The chapter and their trust of the finances. • The AVC, parents and other external audiences. • The vice president of finance and his committee because it breeds a lack of transparency and trust
	<i>Who is involved in addressing this issue?</i>	<ul style="list-style-type: none"> • The vice president of finance and his committee to begin reporting. • The executive board to support that transparency and reporting. • The volunteers to assist in developing reports and reviewing reports. • The Headquarters staff to offer assistance.

Explain that for the rest of the session they will be learning how to effectively address the issue (i.e. the "how" of the issue).

Application Activity (20 minutes)

Instructions

- Provide each group with their unique scenario or issue.
- As a group they need to review the issue, discuss why this is an issue, and decide how they will address it. Encourage them to be specific and use each other to address the issue.
- Have each group report back with a summary of their issue, why it's a problem, and what they plan to do to address it.
- *For your reference, here is a list of each issue and ideal solutions. Provide these as suggestions if a group doesn't hit on them.*

Group A: We don't want to report because we're afraid of push back and reactions.	
<i>Why is this an issue?</i>	If you're not confident in the prioritization and financial position of the chapter, then that needs to be addressed first. That will mean that others are not confident in the finances either.
<i>Solutions:</i>	<ul style="list-style-type: none"> • Be open and honest about financial issues that need to be addressed and steps that you are taking/will take to address those issues. • Have someone external like your finance mentor or the AVC assist and review your report to help you navigate potential push back.
<i>Act it out:</i>	As a group, prepare a presentation that you would give to the chapter presenting your financial position and any issues you are facing financially. Choose one person to give the brief

	presentation to your group and then the others ask questions. Pick someone who has not presented to the small group yet.
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Group B: I don't know what to report to the chapter and their parents when they ask where their dues go.	
<i>Why is this an issue?</i>	Members pay for an experience. It is your responsibility to give them a clear picture of where that money goes because without that there is no trust or transparency and members will stop being willing to pay.
<i>Solutions:</i>	<ul style="list-style-type: none"> ● If you can, map out how money is spent as a percentage of the overall budget. From there you can create a simple breakdown for what percentage of each bill goes where. ● If you can't clearly show where money goes, then this issue needs to be addressed. ● This is also a great opportunity to ensure that the priorities of the chapter align with the financial priorities as discussed earlier.
<i>Act it out:</i>	In pairs, create a presentation to give to members or parents. Once you've created the presentation, practice presenting to your partner while they ask questions about your presentation.

Group C: I didn't know we have to complete an audit and report to the AVC.	
<i>Why is this an issue?</i>	It is a requirement of the chapter and particularly the vice president of finance to complete an audit of the chapter's finances with the AVC. This is an expectation and needs to be done annually. Not doing this fails to meet this expectation and can result in the removal of the vice president of finance. The only authority the AVC has over the chapter is the removal of the vice president of finance for non-completion of duties.
<i>Solutions:</i>	Work with your finance mentor and AVC treasurer to complete the audit of the chapter's finances. It is likely that the volunteers

	have assisted in this process before and will be happy to assist you.
<i>Act it out:</i>	As a group, create a step-by-step plan to complete/have an audit completed for the chapter. Begin with when you want to be finished with the audit and work backwards. Identify significant steps in the process and people you will need to ask for help.

Group D: I have no idea how we file our taxes.	
<i>Why is this an issue?</i>	It is a requirement of every chapter that they file their taxes. This does not mean you will have to pay taxes, but you must file them. Failure to do so will result in loss of your tax status with the IRS and make you subject to paying taxes and fees.
<i>Solutions:</i>	SigEp has quite a few resources to assist you in filing your taxes. These resources can be found online. Again, work with your volunteers or regional director to complete this process.
<i>Act it out:</i>	As a group, create a step-by-step plan to file your taxes using the resources in the officer guide. Begin with when your taxes need to be filed and work backwards. Identify significant steps in the process and people you will need to ask for help.

Group E: Our financial management is so poor, I am afraid of making that public knowledge.	
<i>Why is this an issue?</i>	Lack of transparency of those issues can often be as bad as the issues themselves. In order to protect yourself and the chapter, you need to be transparent about financial issues if you find them so you are not held responsible for that financial mismanagement. Otherwise, it will be assumed that you knew about the issue, but swept it under the rug or caused it yourself.

<i>Solutions:</i>	Be honest and seek help. Your volunteers and the Headquarters staff can't assist you in addressing financial issues if they don't know they exist. Have an honest conversation with your finance mentor or regional director about issues and how to address them. This doesn't mean these issues need to be broadcast publicly, but they do need to be recognized and addressed with a plan in place. The issues and that plan should be shared with the chapter.
<i>Act it out:</i>	As a group, pretend you are preparing for a chapter meeting where you are presenting the chapter's financial position and any issues. Create a presentation and then have one individual make the presentation to your small group. The group should act as the chapter and ask questions you think an actual chapter might ask.

Debrief Questions

- What issue most resonated with you/your chapter? Why?
- What solution do you feel you will best be able to implement in your chapter?
- How would addressing one of these issues make your life easier/you more effective in your role?
- How were you able, as a group, to work through the issue and arrive at a solution?

Chapter Taxes (20 minutes)

Facilitator Note: Encourage your participants that have additional questions to schedule a one-on-one consultation with the GreekBill team. GreekBill has a tax specialist team that will be able to assist and point the chapters in the right direction for filing 990s and reinstatements. Chapters may also reach out to Camya Ross at taxreturns@greekbill.com.

- Ask for a raise of hands for those who feel comfortable with the concept of filing chapter taxes. There are likely not many who will raise their hand.
- Next ask how many participants know if their chapter is currently in compliance with their taxes and tax-exempt status? Explain that it is okay if they aren't sure of this information but that the remainder of this section discusses filing chapter taxes.
- Give each participant one post-it note. Participants should complete the following prompt "What do I want to know more about my chapter's taxes?"
- Have each participant place their post-it note on a flip chart at the front of the room.
- Go through and answer the questions of the participants regarding taxes to the best of your ability.

- Direct participants to the "Chapter Taxes FAQ" sheet on page 15 of the officer guide. This document is also online at SigEp.org on the vice president of finance resource page.
- Spend time answering each of the following common questions regarding taxes if they are not covered in the post-it note activity:
 - ***Does our chapter have to file a tax return with the IRS?***
 - Yes, every undergraduate SigEp chapter must file an annual return through the IRS.
 - You can forfeit your non-profit status after three failures to file your return. Reapplying for non-profit status can be a costly process.
- *If your chapter has lost its non-profit status, you can reapply by filing a 1024 form to be reinstated as a 501c7. The 1024 form can be accessed on the IRS website at www.irs.org*
 - ***How do I file my chapter's taxes?***
 - Complete and file a version of the IRS Form 990. The 990 Forms can be accessed on www.irs.org. There are a few versions of the 990 form depending on total gross receipts and assets of the chapter. Gross receipts will include all income received during the year.
 - Form 990N — For gross receipts and assets of less than \$50,000.
 - Form 990EZ — For gross receipts and assets greater than \$50,000 but less \$200,000 and assets less than \$500,000.
 - Form 990 — For gross receipts greater than \$200,000 and/or assets greater than \$500,000.
 - When completing your 990 form, include 0309 as the group exemption code. This will associate your form with the Fraternity during the annual roster update with the IRS.
 - ***What role does the AVC play in filing taxes?***
 - The AVC can be helpful in providing guidance, but they are not responsible for filing your chapter's taxes.
 - The chapter and the AVC do not file the same tax return. The chapter is an unincorporated association and receives non-profit status from the national Fraternity's 501c7. The AVC is a separate corporation and must apply for its own non-profit status.
 - ***When is the deadline for filing my chapter's tax return?***
 - Tax returns are due on the 15th of the 5th month after the chapter's tax year-end. For example, if your chapter's tax year ends on June 30, the tax return would be due on November 15.
 - ***I thought chapters were tax exempt, what is taxable?***
 - Most chapter revenue (i.e. dues and member fees) are tax exempt.
 - Chapters can be taxed on federal income and Unrelated Business income (UBI). Examples of these instances would include:
 - Income from investments such as the Chapter Investment Fund (CIF).
 - Revenue from vending machines or renting rooms to non-members (examples of UBI).
 - ***Tell me more about the CIF.***
 - Every chapter has a CIF. The CIF is invested in a pooled stock fund. Any earnings from the CIF are considered UBI.
 - Even if a chapter does not withdraw from their CIF, any interest, dividends or realized gains are taxable.
 - ***Will my chapter owe income tax?***
 - If your chapter has over \$1,000 in unrelated business income (UBI), you must also file a 990 T form with your tax return.

- The tax rate is 15% for organizations with less than \$50,000 in unrelated business income.
- ***How can my chapter avoid owing income tax?***
 - Chapters can avoid taxes on investment income only by following the procedure called "set-aside."
 - This means chapters can set-aside net investment income for literary or educational purposes. All expenses related to educational purposes can be deducted from CIF. This includes Balanced Man Scholarships, educational programming, facilities, materials, and registration and attendance costs for Carlson and Conclave.
- After you walk through the common questions about chapter taxes, give participants a few minutes to ask questions of their own.
- If participants have any additional questions regarding filing taxes that you do not know the answer to, please have them contact Jennifer Meals (jennifer.meals@sigep.net) at Headquarters.

Issue Reflection and Action Planning (5 minutes)

- Have participants open to the *Reporting Worksheet* on **page 6** in their participant guide and answer the questions listed here individually:
 - *When was the last time my chapter filed taxes?*
 - *What do I not yet know about filing my chapter's taxes I need to learn? Who can be my resource(s)?*
 - *When will I talk with my mentors and resources to learn more about filing my chapter's taxes?*
 - *When is my personal deadline to file my chapter's taxes?*
- After participants have completed their worksheet, have a few participants share their answers with the large group.

Reference to Resources (5 minutes)

- Direct participants to the following sections of the Officer Guide that specifically help address this issue.
 - "Clear Communication" – page 12
 - This section discusses the importance of and tips to communicate clearly as a vice president of finance. This is not only essential for your effectiveness in the role, but is a skill set that will serve you greatly later on as well.
 - "Financial Management" – page 11
 - This section was covered earlier, but if you have concerns about your financial management and the impact that has on reporting, refer to this section.
 - "File your taxes" – page 16
 - This section provides a brief summary of the importance and steps for tax filing. A more extensive resource is outlined below.
- Also, direct participants to the following resources that will be helpful in addressing this issue.
 - Tax Filing FAQ
 - This comprehensive resource covers most all of the frequently asked questions for tax filing to regaining tax status.
- Finally, provide the information for people who would be helpful resources in addressing this issue. Example resources include:

- Other executive board members.
- Headquarters staff.
- Vice president of finance mentor.
- The Alumni and Volunteer Corporation for your chapter.
- For support with tax filing, contact GreekBill.

Session: Help! Resource Review

Time:	15 minutes.
Purpose:	<ul style="list-style-type: none"> ▪ To give participants an understanding of the resources available to them to meet the responsibilities of their role.
Program Objectives:	<ul style="list-style-type: none"> ▪ Participants understand the resources available to them. ▪ Participants are able to access and utilize those resources.
Materials & Equipment:	<ul style="list-style-type: none"> ▪ Officer guides.
Session Outline:	<ul style="list-style-type: none"> ▪ What are my resources and where are they? (5 minutes) ▪ Who are my resources? (5 minutes) ▪ What tools exist to make my life easier (presentation from GreekBill).
Pre-Session Prep:	<ul style="list-style-type: none"> ▪ Participants are in groups with materials.

What are my resources and where are they? (5 minutes)

- Ask the participants to recap some of the resources that were mentioned throughout the session. The key ones you should reiterate are:
 - The vice president of finance officer guide.
 - The vice president of finance officer page on SigEp.org.
 - All of the resources discussed today and more are online for the vice president of finance.
- What resources do you think your chapter could most benefit from?
- What resources do you see as most valuable?

Who are my resources? (5 minutes)

- Resources aren't just documents and websites; they are also people whose mission is to support me in my role. Who are some of these people?
 - The Headquarters staff, especially my regional director and
 - My vice president of finance mentor (if my chapter has a volunteer mentor committee. If not, you can find your own or ask for one!).
 - The AVC.
 - Your facilitators (feel free to offer your contact information if you feel comfortable being a resource to participants).

What tools exist to assist me in my role? (5 minutes)

- Of all of the chapter officer roles, the vice president of finance is the one where you have the opportunity to develop relatable skills directly to a particular field. The responsibility you have as the vice president of finance is huge and you should see this as a great opportunity.
- SigEp has partners that help our chapters and officers better achieve the responsibilities of their roles and enhance the membership experience.
- GreekBill has developed chapter finance tools that help you do your job. It is important to note that GreekBill doesn't replace or detract from the skills you develop and can't do your job for you. It can make your life a lot easier and make you more effective in your role.

Session: Action planning

Time:	55 minutes
Purpose:	Create or refine goals and action plans for this calendar year Receive feedback on goals and action plans from their peers
Session objectives:	Participants have well developed goals and corresponding action plans relevant to their position. Participants network with other officers to gather best practices.
Materials & equipment:	Flip charts Masking tape Participant guides.
Session outline:	<ul style="list-style-type: none"> ● Creating an action plan (20 minutes) ● Action plan creation (35 minutes)
Pre-session prep:	

Creating an action plan (20 minutes) (pages 25-31):

- By this point, all of the participants should have their goals written and reviewed, whether they brought those goals with them to Carlson or created them Friday night post-session. Reinforce that if they walk away without concrete and tangible goals, they haven't maximized their Carlson experience.
- Lead a discussion on what makes some goals successful and what causes other fail.
 - Have the participants reflect on goals that they've set in the past, either for themselves or their chapter, that they didn't accomplish. Why didn't they accomplish their goals?
 - Remind the participants of what makes a goal SMART and the importance of having written goals.
 - A goal without a plan is nothing more than a wish. Hope is a poor strategy for success. To achieve any goal, you need to have a plan of how you're going to get there.
 - Getting buy-in to your goals is not always easy, but it can be if you can articulate the clear path to achieving those goals and be open to feedback.
 - You might have excellent goals that can lead to positive change for your chapter, but if you try to tackle them alone, you will fail. Build a coalition, set expectations with them and ensure they have direction to help you tackle your goals.
 - Work the halls within the chapter, and get guys bought into your goals.
 - When leading a team, you need to regularly check-in with your team members to ensure they are following up on their commitments. This follow-up will ensure the progress you expect is being made.
- With the rest of our time this afternoon, we'll be creating action plans for the participants to take back to their chapters to get feedback on, build consensus around, and ultimately implement.
- At its simplest, an action plan is just "how do I get stuff done to accomplish my goal?". The plan outlines all the steps necessary to accomplish the goal and serves a project management tool to track progress.

- The following are elements of a basic action plan which we will be using shortly. Walk participants through each aspect:
 - Deadline: when does this task need to be accomplished to stay on track?
 - Task: what exactly needs to get done? EX: if the SMART goal is to create and reallocate resources to recruitment from social programming, an action item might be to sit down with the VP Recruitment and VP Programming to discuss the importance of prioritization and help the officers retool their budgets to reflect the new resource allocation.
 - Owner: who is responsible for getting this task done? Remind participants that they should not be the owner of every task. What can or should a committee member own?
 - Who is involved?: whose help is needed to complete this task? Also remind participants that this is super important to build a coalition of support. They need to be involving these individuals in the process and giving them plenty of advance notice of when they need their help and for what.

Action plan creation (35 minutes)

- You're now going to have participants begin creating action plans for the goals they set. First, instruct participants to go back and review their SMART goals. Do they want to make any adjustments based on what they learned today? Do they want to create a new goal(s) based on what they learned?
- Have participants work alone on their action plans using the worksheets found in their participant guide. Announce to all of them that you will be roaming around the room to help and answer any questions that they have while they're working.
- Once they finish, have everyone find a partner to share their action plans and get feedback.
- If time allows, let several participants present their SMART goal(s) and corresponding action plan(s) to the group.
- Ask the group for their thoughts on the time they spent formulating their plans. Was this easy or pretty difficult? Did they have any big revelations? Was there something else they came across that they thought was important to include in their plan?
- Have each participant commit to the following things:
 - Share their action plans and goals with their fellow executive board members
 - Present their goals to the chapter
 - Share their goals with chapter volunteers and the Regional Director for support and accountability

Session: Facilitator's Choice and Wrap up

Time:	40 minutes
Purpose:	Participants have the opportunity to discuss any final questions or concerns they have about their positions and term in office. Participants leave the officer tracks excited to accomplish their goals.
Session objectives:	Wrap up the weekend by closing on a positive note and completing all conversations and talking points from the session.
Materials & equipment:	Flip charts Masking tape Participant guides.
Session outline:	<ul style="list-style-type: none"> ● Facilitator's choice activity(s) (30 minutes) ● Final thoughts (10 minutes)
Pre-session prep:	Review the "facilitator's choice" facilitation options and choose which of the wrap up activities you'd like to lead the group through.

Facilitator's Choice (30 minutes)

- At the end of the weekend, we want to give you the freedom to end your session in any way you see fit based on how your conversations have gone with your group. Below are a few options you can utilize to wrap-up your time. If you have an idea separate of what's listed below, feel free to use that too.
 - Parking Lot Debrief
 - Throughout the course of the weekend, the participants will likely bring up many topics that could've derailed conversation and you put them in the parking lot to revisit them. This is your opportunity to go back to those topics and ensure that the participants don't leave with any lingering questions.
 - End the conversation by asking the group if there is anything else that wasn't in the parking lot that they still want to discuss.
 - Further discussion on hot-button issues
 - Give the participants the opportunity to continue asking questions about any major issues that they are facing in their chapter.
 - Address any and all questions for which you feel comfortable. If something comes up that you don't feel like you can answer (or don't feel comfortable answering), please find a staff member and they can help the participant with the question.
 - Potential issues:
 - Substance-free housing: The chapter opposes the policy and thinks that implementing it will harm their chapter experience.
 - The Grand Chapter passed a resolution mandating substance-free housing for all SigEp chapter facilities by August 1, 2020, and substance-free common spaces by August 1, 2018. The resolution passed by a 2-1 ratio.
 - The resolution passed because the fraternity wanted to ensure that our focus is on what really matters--

development, values, and brotherhood--and not solely on alcohol. The chapter house should be conducive to learning and fostering meaningful relationships, not a bar. Removing alcohol from our facilities sets the expectation that SigEp is focused on our values and providing valuable developmental programming through the BMP.

- Over 90% of men living in fraternity facilities are under 21 years old.
- Our chapter facilities must be spaces where it is easy to do right and hard to do wrong. The policy makes it easy for our members to make healthy lifestyle decisions in a positive atmosphere that is conducive with the reason people attend college, not a negative environment focused on alcohol.
- The substance-free policy doesn't ban drinking; it just bans drinking *at the chapter facility*. The policy does not make SigEp a dry fraternity. Social events with alcohol can still be held. Our VPs of Programming have learned how to host fun events hosted at third-party venues this weekend. They have also been provided with more information on how to hold fun events without alcohol. Vice presidents of recruitment have also been taught how to recruit on a substance-free message. Your chapter will still have the opportunity to hold social events, just not at the house. Which is easier for you - you don't have to clean up after the party and you don't assume any of the liability for the social.
- Substance free facilities will be cleaner and more conducive to a positive living environment - which will lead to more brothers being willing to live-in, and therefore create a better environment for brothers to relax without the fear of living in a dirty environment.
- BMP: The BMP just hasn't been working at their chapter and it seems more like another class than a fraternity.
 - Open the discussion up to the group about exciting things that other chapters do in their programs to make it less academic.
- BMP App: It seems like the BMP app is just another way for Headquarters to spy on us and get us in trouble.
 - Headquarters isn't in the business of getting chapters in trouble. They're there to help and support chapters and the BMP app is one way of doing that.
 - Headquarters doesn't have the time to look at every chapter's BMP in the app. They trust that you will use the way that it's intended.

- Chapters asked for the app at the 2015 Conclave when the BMP was made mandatory. It is designed with chapter needs in mind-- not the needs of Headquarters.
 - The BMP app is designed to make your jobs easier. If it's not - tell us what we need to improve!
 - The up-front, manual entry may be time consuming, but the long-term value added to your members and time you save is worth the up-front investment.
- Rotating flip charts for best practices
 - Setup flipcharts at all corners of the room with the major points that were discussed in your track throughout the weekend
 - Break everyone into groups and have them write out what their chapters do in each of the areas. After 2-3 minutes at the flipchart, have the groups rotate to the next flipchart. After each group has visited each flipchart and contributed, finish the activity by having the groups read out everything on the flipcharts to the group.
- How to have crucial conversations
 - This gives you the opportunity to give your participants a crash course in how to have crucial conversations with the other leaders in their chapter or chapter members. Cover the main points below and have participants get up and practice in front of the group.
 - Start with heart: Go into each interaction with goodwill for the other person. Your fellow chapter leaders have to know you care before they care what you know.
 - Stay on topic: It's easy to get off track when emotions flare but it's imperative to stay in the dialogue of the conversation and leave emotion out of it.
 - Make it safe: State your purpose and intent clearly to the other person and be up front that you're not trying to attack the other person. Validate their concerns and advance the conversation.
 - Find common ground: Find an area that you can both agree on first to build to a solution that you can both ultimately be happy with.
 - Separate facts from story: When it comes time to make your case, only articulate irrefutable facts so as to not let your own bias enter the conversation.
 - Agree to a clear action plan: Thank the person for being so open to your conversation and your points and be sure to set next steps so you can follow up.
- How to give and receive feedback
 - This gives you the opportunity to give your participants a crash course in how to deliver and receive feedback with the other leaders in their chapter or chapter members. Cover the main points below and have participants get up and practice in front of the group.
 - Explain that the ability to both give and receive feedback is an important quality of a leader. Provide a brief framework and explanation of feedback:

- Feedback should always be solution oriented - if you don't provide a solution, you're just complaining or catching someone losing
- If and when the feedback will be difficult for the other person to hear - consider using a "compliment sandwich".
 - First, begin by talking about the project or progress and about the great things they've done. Remind them of the value they bring to the chapter or the project
 - Next, make them aware of the issue you're addressing. This has to be in a supportive, helpful tone - don't blame them. Bring up the issue or situation, point out what went wrong, and provide a suggestion or recommendation on how to improve and do better next time.
 - Close the conversation on a positive and encouraging note. Remind them of the value they bring to the chapter or project, get them excited about the progress made and the future of the project.
 - Remember to make yourself available at any time to discuss the project with them
 - After the conversation - if you notice a change in behavior - catch them winning! Make sure to congratulate them on the completion of the project, the progress they made, and thank them for their contribution.
- Additionally, it's important as a leader to be able to receive feedback. Remember a few key points:
 - When people bring their feedback to you - they're doing it because they want to help you and see you succeed. Be open to their thoughts and criticisms - and don't react negatively to them.
 - Feedback conversations aren't your opportunity to argue with their perspective. If you have a different opinion, feel free to respectfully share your side of things, but don't become defensive or argumentative.
 - Make sure to say "thank you" to them for having the courage to bring their feedback to you, commit to considering their feedback and implementing/changing behavior as needed.
 - Don't forget to follow-up with them, and ask for continued support and feedback.
- Ask one participant to volunteer to walk the whole group through their action plan and provide feedback to them as an example of how they should do it in their small groups.
 - Make sure they walk away from the group feedback session knowing that they should always be providing constructive

feedback with potential solutions or recommendations for change.

- "Wanted" boards
 - Introduce the concept of the "Help Wanted" board: A place to allow participants to continue networking and maximizing their strengths
 - Create several flip charts around the room with areas where a VPF may need help (ex: collections, meal plan, budgeting, etc.)
 - Officers who feel that they have a best practice to share to help other chapters overcome the issue, should share the following information on a post-it note and have them post on that flip chart:
 - Name.
 - Chapter.
 - Email address.
 - After everyone has added their post it to any appropriate flip charts, instruct participants to take pictures of anywhere they need help. EX: if the participant struggles with design, take a picture of the post it's on that flip chart. They should use those brothers as a resource over the coming year.
- Facilitator topic
 - If you have any final leadership lessons, or life lessons, you want to share that you believe would be of value to the participants in your session - use this time to tell your story

Final Thoughts (10 minutes)

- Wrap up the weekend with any takeaways that the participants have.
- Walk through any final "lightbulb" moments that the participants had.
- Give your final thoughts on the weekend as a call to action to take back to their chapters.

SigEp

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