

UUA Audit Committee – Minutes

Via Zoom
November 22, 2021

Members present: Mary Byron, Chair, Chris Harris, Judy Kleen, Azim Mazagonwalla, and Lucia Santini-Field

Members absent: None

Staff: Susan Helbert, Jason LeBeau, Carey McDonald, Andrew McGeorge

CBIZ: Ross Harrington, Merrill Puopolo

1. Minutes – Byron

Motion 1: to adopt minutes from the April 12, 2021 meeting: moved by Byron, seconded by Kleen, Harris and Mazagonwalla abstained (new members), all others approved.

2. UUA & UUCEF Audit Report - Puopolo

- Both received clean or unmodified reports.
- Both fairly stated in all material respects in relation to the organization's consolidated financial statements and supplemental information.
- No audit adjustments were necessary.
- Financial disclosures are neutral, consistent, and clear.
- Review of revenue recognition showed no instances of fraud or illegal acts, no material uncertainties, and no significant change to the planned scope or approach were required.
- No alternative accounting policies were discussed with management.
- Reviewed and discussed items representing more qualitative areas such as reserves for doubtful pledges and doubtful account receivables, reserves for finished goods inventory, and reserves for royalty advances.
- Recommended creating a centralized formalized policy to verify the legitimacy of the onboarding of new vendors.
- 990T extension has been filed.

Motion 2: To recommend to the UUA board of trustees the acceptance of the audit reports as presented. Moved by Santini-Field, seconded by Mazagonwalla, all approved.

3. Pandemic Response – McDonald

- Employee health and safety:
 - There is limited access to headquarters and travel and event restrictions to remain in place through December 31st.
 - Requiring vaccinations for all employees as of December 1st.

- Masks, social distancing and daily attestations required for staff working in the building.
- Employee retention, capacity and wellbeing:
 - Employee turnover and overall reduced employee capacity pose a major risk to the UUA, as an employer, by affecting our ability to deliver on mission.
 - Ramped up employee communication (Thursday staff gatherings). Instituted Full Flex policy for work hours in April 2020.
 - No rush to “reopen”, commitment to more flexible policy of onsite/online work going forward.
 - Increased time off, gave out a bonus and, increased cost of living adjustment (COLA) for January 2022.
 - Practices of gratitude and appreciation.
 - Continuing conversations with staff about capacity and priorities.
 - In the last year, voluntary turnover has been about 4%, lower than pre-pandemic levels.
- Spring 2022:
 - Anticipate opening employee travel and UUA public events January 3rd.
 - Will likely require vaccines for in-person attendance to all UUA events (also masking, social distancing, etc.).
 - General Assembly will be a multi-platform event, onsite in Portland, OR and virtually.
 - Complete employee compensation equity study, be mindful of inflation.
 - Open 24 Farnsworth for meetings, events, etc.
 - Continue to go slow on evolving expectations of working from the office.
- The new normal:
 - Pre-pandemic, half of UUA staff worked offsite, norm of hybrid operations and meetings.
 - In Spring 2021, Boston-based employees reported wanting to work 2-3 days in the office; is this still true? Considering another survey this spring.
 - Going forward, likely focus on in-person work for retreats, meetings, and staff gatherings, with more staff going permanently offsite.

Action item 1: McDonald to invite the Human Resources Director to join the May meeting to discuss HR based risks.

Action item 2: Helbert to provide in person meeting requirements (vaccinations, masks, etc.) to committee members.

**Next Meeting:
February 18, 2022**