Nova Scotia Duck Tolling Retriever Club (USA)
VIDEO/TELECONFERENCE BOD MEETING
Wednesday, July 22, 2026, 7:30pm
AGENDA

APPROVAL OF MINUTES
May 2026 Video/Teleconference Board Meeting
(Please see: Attachment A – May 2026 Board Meeting Minutes)

PRESIDENT'S REPORT
None submitted

SECRETARY'S REPORT
None submitted

TREASURER'S REPORT
Submitted by J. Webb
Please see Attachment B – Financials Quarter ending June 2026

REGIONAL DIRECTOR REPORTS

Region 2
Submitted by J. Billman

Region 2 has just finished its big event of the year: the Back Yard Classic. This year, the BYC was held in West Bend WI June 26-28. Friday the 26th was filled with obedience, rally, FastCat and dock diving opportunities. Saturday the 27th was the big conformation day which included an all breed show in the morning with Sweepstakes, Beginner Puppy, Juniors and a Specialty in the afternoon. Sweepstakes had 43 entries and the Specialty had 66 entries. These are BIG numbers. The Wet Dog contest was held after the specialty show, followed by a banquet and raffle. Sunday was a day of field tests. There were 36 entries with 4 scratches and 15 passes.

This was an outstanding committee with numerous new committee chairs. They are the future of the breed!
Katy Wilson, specialty chair
Justine Hubbard, juniors and BPup chair
Leslie Hettinger, ribbons and raffle chair
Leslie Hettinger and Andrea Spitzke, trophy chairs
Ellie Lang, hospitality chair
Katie Antonsen, Wet Dog chair
Allison Mellin, treasurer
Jean Smith, rally and obedience chair
Nichole Breitbarth, field chair
Jane Billman and Mary Ellen Meyer, generalists

A story with winners, details and photos will be in the Fall edition of Quackers. Meanwhile, you can find lots of fun posts and photos on the BYC Facebook page, "NSDTRC-USA Backyard Classic 2026 and Beyond."

The committee is in the planning stage for BYC 2027 on July 2-4 in West Bend.

COMMITTEE REPORTS

2026 NATIONAL SPECIALTY UPDATE

Submitted by Terri Krause, Chair

The 2026 National Specialty Committee is working hard to bring the members a wonderful week of events. All the premiums are available for entering events. Entries close on August 19th for the conformation events, obedience and rally. Entries close on September 4th for agility and scent work. Field entries close on August 10th. Please visit the schedule of events for all premiums and other activities scheduled for the week.

https://nationals.nsdtrc-usa.org/2026-national-specialty-schedule/

There are several ways to support the National Specialty. Donate items to the raffle; nothing is too small or large for the table!!

Purchase your chance to win a week on the beautiful island of Kauai – check out the details:
https://nationals.nsdtrc-usa.org/2026-national-specialty-fundraisers/

Don't forget to purchase a banner of your favorite dog picture:
https://nationals.nsdtrc-usa.org/2026-national-specialty-photo-banner/

Please sponsor a trophy or two. Without your support, we cannot offer these beautiful rosettes and awards.
https://nationals.nsdtrc-usa.org/2026-national-specialty-trophy-sponsorship/

Dock Diving anyone? Sign up for the Dock Diving FUN'Draiser, ROCK THE DOCK! There will be lots of goodies and awards to hand out! Follow the link for the details.
https://nationals.nsdtrc-usa.org/2026-national-specialty-rock-the-dock/

Hope to see everyone in Montana!

AGENDA ITEMS:

OLD BUSINESS

NEW BUSINESS

Proposal #1: Create A Formalized Internal Audit Process for the NSDTRC (USA) Fiscal Year End Finances
Submitted by: Patricia (Pat) Romeiro, Region 4 Director, patntux@gmail.com

DESCRIPTION:

What Is An Internal Audit

An internal audit is an independent, objective evaluation of an organization's internal processes, controls and risks. It is conducted by members of the organization (or outsourced professionals) who report to the board of directors.

What It Does

Financial Controls and Reporting: The Internal Audit process evaluates the effectiveness of an organization's financial controls, ensuring the accuracy and reliability of financial reporting. This includes reviewing accounting processes and activity, financial statement preparation, and compliance with financial reporting standards.

Operational Efficiency and Effectiveness: Internal auditors assess operational processes to ensure compliance and to identify inefficiencies, redundancies, and areas for improvement.

Assesses Risk: Internal Audit reviews the organization's risk management framework to ensure risks are identified, assessed, and managed effectively (i.e.: Bank activity scrutinized by both the President and Treasurer on an ongoing basis: Review and approval of transactions prior to payment: requirement for proper supporting source documentation for substantiate expenses: ensuring insurance certificates are obtained for all events in a timely manner: tax returns filed timely, etc…).

Compliance Checks: Ensures the team follows laws and internal policies.

Creation of a Formalized Internal Audit Process: The creation of a formalized process, timeline and committee specifically for our Club will improve fiscal accountability and give the membership Transparency, Accuracy and Verification of the Reports submitted to them.

How to Formalize the Process

Identify all potential areas for audit and define procedure for analyzing. For example;

- Area to audit - Invoices
  - Procedure – review invoices (or other documentation) adequately support any payments
- Area to audit - Bank Reconciliations

        - Procedure - verify that bank reconciliations are performed accurately each month on a timely basis.
    - Area to audit - Quarterly Financials
        - Procedure - ensure balance sheet and income statements are supported by itemized listings of cash receipts and disbursements.
    - Area to audit - Annual Membership Dues
        - Procedure - ensure that all annual membership dues are collected and deposited on a timely basis.
    - Area to audit – PayPal Accounts
        - Procedure – reconcile balances with bank records, verify user access, reconcile transactions

Execute the audit according to the defined procedures. Internal auditors should systematically review each area, evaluate risks, assess controls, and report any findings.

JUSTIFICATION:

Why Is It Needed

Builds Trust: Gives members confidence that the ship is steered well.

Fraud Deterrent: Acting as a watchdog to deter and-/ or detect inappropriate activity in a timely manner.

Improves Efficiency: Pinpoints wasteful habits or redundant tasks.

Continuous Growth: Offers a "health check" to help the Club scale safely

External Readiness: Prepares the Club in the event a third-party audit or government audit is mandated.

The NSDTRC (USA) Bylaws are silent on audits, so we turn to Robert's Rules of Order which the Club operates under. The relevant sections are:

"Robert's Rules of Order Newly Revised 12th Edition Chapter 48. 48:20 – 48:26 Reports by the Treasurer. 48:21 "In addition, the treasurer is required to make a full financial report annually, and in some societies more often. **Such an annual report should always be audited.** (emphasis added) It is compiled and dated as of the last day of the fiscal year, if there is one, or December 31 if no different financial year is stated in the bylaws…

48.25: When the amounts involved are very large and the reports complicated…it is desirable to have the audits made by independent certified accountants. But ***in ordinary societies and those in which the expense of a professional cannot be justified, it is practical to have the financial reports audited by an auditing committee or two or more members of the society – appointed in advance if there is not a standing auditing committee***. In some organizations…the financial reports are audited by elected officers known as "trustees" …. The adoption of the auditors' report has the effect of relieving the treasurer of responsibility for the period covered by his report…"

The American Kennel Club (AKC) as written in their "Parent Club's Best Practices Finances", recommends an annual audit by an outside Accounting Firm or Qualified member. They also **recommend an Audit Committee to ensure ongoing accuracy.**

Our Club has not had a Financial Review or Audit in the last 18 years.

NSDTRC (USA) Town Hall meeting Monday April 20, 2026. As witnessed, most of the members present were in favor of an audit. This proposal would satisfy the members' desire for an audit without the huge financial burden.

ADMINISTRATION:

The Board of Directors shall retain responsibility and oversight of the Formalized Internal Audit Process of the Club's finances. The Club Treasurer would need to assist with the process. A timeline for completion would be mutually established. Results would be published to the membership.

Appoint a Committee of two (2) or three (3).

Review "Managing Club Finances" authored by Doug Ljungren, AKC Executive Vice-President, Sports and Events – see **ATTACHMENT C**

FINANCIAL IMPLICATIONS: None

SPECIFIC BOARD ACTION REQUESTED: Approve the Creation of a Formalized Internal Audit Process (Process to be established by calendar Year End). Upon review of the completed formalized audit process, approve implementation with any additions or deletions.

Proposal #2: Online Ad Option
Submitted By: Nikki LaPolt, Quackers Editor, 301/875-5405

Proposal Description: Quackers online presence is now established. Moving forward, Quackers would make an online only ad option available for club members. The ad would be a full-page color ad priced at $10.

Proposal Justification: Breeders are advertising their kennels and dogs on various social media forums. The club should make that same option available to club members through the existing platform of online Quackers publication.

The price is low to encourage participation by members. There is no additional publishing cost to the club. The additional work/time spent by the Quackers editor to add additional ads to the online version is minimal.

Administration: The Quackers editor would be responsible for adding the ads to the electronic version of Quackers. As part of their normal process, the webmaster would upload Quackers. There is a minimum of additional work created for the Quackers editor.

As with traditional ads, the creation of the ad would be the responsibility of the breeder submitting the ad.

Financial Implication: With no additional overhead, there will be a small amount of income created. The purpose is to encourage breeder participation more than to generate income. However, a minimal charge is suggested to recognize the value added.

Specific Board Action Requested: For the Board to approve the establishment of a $10 full page online only ad option for the electronic version of Quackers.

ADJOURNMENT

CONFIDENTIAL
EXECUTIVE SESSION

ADJOURNMENT

Nova Scotia Duck Tolling Retriever Club (USA)
VIDEO/TELECONFERENCE BOD MEETING
Wednesday, May 20, 2026
MINUTES

ROLL CALL

Roll call was taken. Board Members attending via Zoom: President Cindy Lindemer, Vice President Annie Garwood, Treasurer Judy Webb, Secretary Terri Krause, Region 2 Director Jane Billman, Region 3 Director Cynthia Richardson, Region 4 Director Patricia Romeiro, Region 5 Director Amanda Kaiser, Region 6 Director Hillare LaFond. Region 1 Director Abby Beaulieu and Region 7 Director Travis Massie were absent.

Meeting was called to order by President Cindy Lindemer at 7:44pm EST.

APPROVAL OF MINUTES

March 2026 Board Meeting Minutes
Motion: To approve the minutes with the correction to Proposal #2: Motion was NOT approved by the board.
Motion made by Judy Webb. Motion seconded by Amanda Kaiser.

APPROVE [9]: C. Lindemer, A. Garwood, J. Webb, T. Krause, J. Billman, C. Richardson, P. Romeiro, A. Kaiser, H. LaFond.
OPPOSE [0]:
ABSTAIN [0]:
Motion approved by the Board of Directors.

AGENDA ITEMS:

OLD BUSINESS

NEW BUSINESS

Proposal #1: Liberty Club Request for Date Permission for Independent Specialty – October 23, 2026
MOTION: To approve the request as written.
Motion made by C. Lindemer. Seconded by Amanda Kaiser.

APPROVE [9]: C. Lindemer, A. Garwood, J. Webb, T. Krause, J. Billman, C. Richardson, P. Romeiro, A. Kaiser, H. LaFond.
OPPOSE [0]:
ABSTAIN [0]:
Motion approved by the Board of Directors.

ADJOURNMENT

Motion: To adjourn the business meeting at 8:00pm EST by C. Lindemer. Seconded by P. Romeiro.

APPROVE [9]: C. Lindemer, A. Garwood, J. Webb, T. Krause, J. Billman, C. Richardson, P. Romeiro, A. Kaiser, H. LaFond.
OPPOSE [0]:
ABSTAIN [0]:
Motion approved by the Board of Directors.

CONFIDENTIAL
EXECUTIVE SESSION

Motion: To enter Executive Session at 8:03pm EST.
Motion approved by the Board of Directors.

Region 7 Director Travis Massie joined the session.

Motion: To accept Abby Beaulieu's resignation as Region 1 Director.
Motion approved by the Board of Directors.

Motion: To appoint the following to the Web Ad Hoc Committee:

Annie Garwood – Chair
Ann DiSilvestre – Webmaster
Lauren LaMulle
Victoria Pratt

Motion approved by the Board of Directors.

Motion to adjourn at 9:34pm EST.
Motion approved by the Board of Directors.

NOTE: President's vote was cast for all motions but only counted in the case of a tie.

Respectfully submitted,
Terri Krause, Secretary

Nova Scotia Duck Tolling Retriever Club - USA
Balance Sheet - Cash Basis
June 30, 2026

	June 30, 2026		June 30, 2025
Specialty Accounts:			
PayPal Account - Membership	$ 6.61		$ 4,379.28
PayPal Account	$ 106.13		$ 8,369.00
Total Specialty Accounts:	$ 112.74		$ 12,748.28
Operating Accounts			
Certificate of Deposit #1	$ 77,404.55		$ 76,505.14
Certificate of Deposit #2	$ 54,418.69		$ 53,699.67
Wells Fargo Checking	$ 53,492.61		$ 20,126.70
Wells Fargo Savings	$ 10,000.49		$ 10,608.11
Total Operating Accounts	$ 195,316.34		$ 160,939.62
Total Assest	**$ 195,429.08**		**$ 173,687.90**

ATTACHMENT B - 2

Region 6: Hunt Test
Preliminary Financial Summary
Submitted by Virginia McLane

Region	Date	Event name
6	28-29Mar2	NSDTRC Region 6 BRT/WC/WCI/WCX

			Notes
Income:			
	Entry Fees	$2,235.00	
	Refunds | Scratches	-	
	Sweeps Entries	-	
	Trophy Sponsorships	-	
	Auctions | Raffles	-	
	Sale of Birds	$190.00	
	Merchandise	-	
	Seminars | Clinics	-	
	Catalog Advertising | Sales	-	
	Fun Stuff	-	
	Banquet	-	
	Misc.	$10.00	move-ups
Total Income:		$2,435.00	
Expenses:			
	AKC Fees: Application Fee	$ -	
	AKC Fees: Recording Fee	-	
	Judges: Fees	-	
	Judges: Expenses | Travel	$577.65	per diem gas + meals; no hotel fees
	Judges: Gifts	$137.80	
	Trial Secretary: Fees | CC Fees	$83.00	huntsecretary fees, catalogs
	Trial Secretary: Catalogs	-	
	Trial Secretary: Expenses | Travel	$36.15	judges books
	Workers: Compensation | Travel	-	
	Workers: Raffle	-	
	Workers: Hospitality | Lunch	$188.11	
	Banquet Expenses	-	
	Facility | Equipment Rental	$148.26	portapotty
	Timer Rental	-	
	Poppers | Primers	$33.12	ammo (3 boxes shotgun shells)
	Birds	$1,051.20	52 birds + delivery fee
	Hospitality | Gifts for Competitors	-	
	Copy | Printing | Postage	$27.20	
	Trial | Event Supplies	-	
	Prizes (Ribbons & Trophies)	-	
	Merchandise	-	
	Seminars | Clinics	-	
	Fundraisers: Auctions | Raffles	-	
	Split (50% Profit to NSDTRC-USA)	-	
Total Expenses:		$2,282.49	
Event Overall Profit:		$152.51	

ATTACHMENT B - 3

Preliminary Event Summay
Submitted by: Judy Webb

Region	Date	Event name
5	April 17-19, 2026	Texas Toller 2 Step

Income:		
	Entry Fees	2,910.00
	Refunds | Scratches	-
	Sweeps Entries	-
	Trophy Sponsorships	-
	Auctions | Raffles	-
	Sale of Birds	295.00
	Merchandise	-
	Seminars | Clinics	-
	Catalog Advertising | Sales	-
	Fun Stuff	-
	Banquet/ meals	315.00
	Misc.	-
Total Income:		$ 3,520.00
Expenses:		
	AKC Fees: Application Fee	$ -
	AKC Fees: Recording Fee	-
	Judges: Fees	-
	Judges: Expenses | Travel	1,294.25
	Judges: Gifts	-
	Trial Secretary: Fees | CC Fees	114.75
	Trial Secretary: Catalogs	-
	Trial Secretary: Expenses | Travel	-
	Workers: Compensation | Travel	-
	Workers: Raffle	-
	Workers: Hospitality | Lunch	451.68
	Banquet Expenses	-
	Facility | Equipment Rental	-
	Timer Rental	-
	Poppers | Primers	-
	Birds	925.00
	Hospitality | Gifts for Competitors	-
	Copy | Printing | Postage	15.00
	Trial | Event Supplies	61.38
	Prizes (Ribbons & Trophies)	-
	Merchandise	-
	Seminars | Clinics	-
	Fundraisers: Auctions | Raffles	-
	Split (50% Profit to NSDTRC-USA)	-
Total Expenses:		$ 2,862.06
Event Overall		$ 657.94

Nova Scotia Duck Tolling Retriever Club - USA
Statement of Activity
April 1-June 30, 2026

	Total	
	Apr 1 - Jun 30 2026	**Apr 1 - Jun 30 2025 (PY)**
Revenue		
BrdrDirIncome	200.00	160.00
Dues	15,334.43	1,976.00
Event Income	8,501.65	
Entries	21,634.54	11,307.57
Fun Stuff & Misc.		132.00
Fundraising	20.00	878.00
Meals | Banquets	295.00	
Vendor Space	1,200.00	
Total for Event Income	**$31,651.19**	**$12,317.57**
Health & Genetics	515.00	
Interest Income	166.41	947.22
Quackers Income	2,760.00	
Rescue Income	45.75	
Donations	295.00	146.35
Total for Rescue Income	**$340.75**	**$146.35**
Total for Revenue	**$50,967.78**	**$15,547.14**
Gross Profit	**$50,967.78**	**$15,547.14**
Expenditures		
Administrative Costs		
AKC Dues		100.00
Professional Svs		183.75
Total for Administrative Costs	**$0.00**	**$283.75**
Event Expenses - Field	545.16	1,856.76
Supplies		131.88
Total for Event Expenses - Field	**$545.16**	**$1,988.64**
Events		
AKC Application | Recording Fee	15.00	
Banquets | Food	591.05	
Birds	1,481.38	
Event Merchandise	1,254.00	
Facility & Equipment Rental	1,500.00	
Hospitality	615.66	
Judges Fees | Travel | Gifts	2,491.03	1,316.94
Postage	40.10	
Secretary Fees | Travel		26.50
Supplies	36.15	170.27

Trophies | Ribbons | Sweeps	8,583.42	1,431.47
Workers Fees | Travel | Food	188.11	
Total for Events	**$16,795.90**	**$2,945.18**
Insurance	754.00	754.00
Membership Roster Expenses		924.27
Quackers		1,985.69
Records		
Supplies	119.75	
Total for Records	**$119.75**	**$0.00**
RescueOperations		
Veterinary Expense	982.00	1,107.66
Total for RescueOperations	**$982.00**	**$1,107.66**
Treasurer		
Postage		24.60
Professional Fees	348.45	298.98
Total for Treasurer	**$348.45**	**$323.58**
WebSite	$0.00	1,884.96
Hosting	448.01	
Monthly Fees		500.00
Total for WebSite	**$448.01**	**$2,384.96**
Total for Expenditures	**$19,993.27**	**$12,697.73**
Net Operating Revenue	**$30,974.51**	**$2,849.41**
Net Revenue	**$30,974.51**	**$2,849.41**

AMERICAN KENNEL CLUB®

Managing Club Finances

The American Kennel Club's structure as a "club of clubs" is unique among not-for-profit organizations. The Club's membership currently comprises of over 635 autonomous, financially independent dog clubs and nearly 4,500 licensed and sanctioned affiliated clubs throughout the United Sates. In addition to the AKC's main charge to govern the sport of purebred dogs and uphold the integrity of the registry, AKC also provides valuable guidance to clubs in such areas as hosting events, enlisting new members and helping clubs set up their governance structure.

When it comes to a club's responsibility of their administrative activities, one of the most critical posts in any club is that of treasurer. Without sound, financial stewardship, clubs are not able to properly advance their missions by holding dog events or conducting public outreach. Nor can they donate money to the community in such diverse ways as scholarships or donating K-9's in areas where they are sorely needed, etc.

The typical "job description" of a treasurer includes tasks such as collecting and recording all monies due to or belonging to the club, depositing monies in accounts on a timely basis, using monies to pay the club's debts, reporting on the status of monies at meetings and compiling an annual report. These activities are very crucial to the club's fiscal health and AKC suggests they should only be conducted by those with experience in this area and not be left to chance.

Unfortunately, when things go awry with a club's financial situation it is very difficult to rectify. The AKC does not exercise jurisdiction in these matters nor is it AKC's responsibility or could AKC properly investigate cases that could require the legal authority to subpoena bank statements and other private records. It is crucial that clubs take preventative measures. Listed below are what AKC believes to be the best blueprint for success when dealing with club monies and what has been recommended by major auditing companies.

- Ensure that the club's treasurer and the Board of Directors are insured against misappropriation of funds through a Crime Policy and Director's and Officer's insurance or bondings. The club's Board of Directors should discuss the club's insurance coverage annually with its insurance broker.
- Establish a finance review committee of club members not involved in the treasurer's duties. Their role would be to quarterly or annually review the details of all cash receipts and disbursements. This would include but not be limited to ensuring proper invoices (or other documentation) adequately support any payments and verify that bank reconciliations are performed accurately and timely. Some clubs may desire to have the committee reconcile and review estimated and actual net income statements, revenues, and expenses.
- Consider investing excess funds in an interest-bearing account or certificate of deposit.
- Have the person responsible for approving invoices be different than the individual responsible for preparing and/or signing the checks. Similarly, it is desirable to have an individual reconciling the bank accounts who is different from the person preparing and /or signing the checks. Segregation of these tasks provides a more desirable level of internal control.
- Require a second authorized signer for all checks over a prescribed dollar amount, usually $250.
- Have contracts and agreements in writing. Require that all activity-related contracts over a certain amount (e.g. greater than $250) for club related items be in writing and not verbally understood. This may include but not be limited to facility, equipment, judging fees, and livestock usage or rental fees.

- Publish the policies, practices, templates, and requirements to the club members and or on the club website or otherwise make them easily available.
    - How approval or disapproval of activities is documented in club records and communicated to the applicant. For example, clubs may document this in meeting minutes and email activity applicants the decisions.
    - How entry fees should be handled and to whom the fees should be payable. Generally, fees should be payable to a club, entry service or show superintendent and not to an individual.
    - Expense reimbursement requirements. The club should state when a receipt, contract, or invoice is required for reimbursement and may choose a threshold level that requires such documentation.
- Maintain records. Clubs should maintain all required activity – application, approval, revenue, expenses, and net income statements – documentation in an organized fashion and for a set time period. For example, the club may choose to retain such items for seven years in accordance with some IRS guidelines. Ideally, the club may choose to retain such items electronically and in an accessible but read-only – non-edit access - location, such as a secured file on Google Drive or another cloud service, by all current club officers.
- Document the treasurer's duties in writing, which should include, but not be limited to:
    - Preparing a quarterly balance sheet and an income statement. This should include an itemized listing of all cash receipts and disbursements during the quarter.
    - Reconciling bank accounts formally each month on a timely basis.
    - Following up on any checks outstanding for more than 90 days.
    - Depositing all cash receipts timely into a business bank account and not into a personal account.

Clubs should protect consumer credit card data in compliance with the Payment Card Industry Data Security Standard (PCI DSS). Required controls vary based on transaction volume. Specific guidance can be found at:

https://www.pcisecuritystandards.org/

The National Institute of Standards (NIST) provides a Cyber Security Framework that provides general guidance on IT security controls that all clubs should consider consulting:

https://www.nist.gov/cyberframework

In an ideal world, clubs wouldn't have to worry about these matters. Yet from a practical standpoint, it is essential to make it your business to put sufficient internal controls in place within each club. By reviewing and embracing as many of these points as you choose, clubs will go a long way towards ensuring the financial stability and integrity of your treasuries and enable members to continue the important work they do for the benefit of purebred dogs.

Sincerely,

Doug Ljungren

Doug Ljungren
Executive Vice-President, Sports and Events