



# AYSO National Accounting Program

AYSO's National Accounting Program (N.A.P.) was developed in 1983 to improve the quality and rate at which regions were filing their financial reports to the National Support & Training Center. Today the Program supports more than 900 regions and 113 sections and areas that handle their own bank accounts. Through this program, AYSO continues to maintain its non-profit status by satisfying the reporting requirements of federal and state regulatory agencies.

## **What does N.A.P. do for AYSO?**

- It helps maintain continuity of the region's financial reports even during transitions of a new regional board.
- It keeps National in touch with the regions' financial activities thereby keeping fraud cases at a minimum.
- It provides a consistent method of accounting between regions and the National Support & Training Center.

## **What does N.A.P. do for the regions?**

- It keeps regional commissioners in touch with their financial affairs on a monthly basis.
- It provides regional treasurers an automated monthly financial report that may be distributed to parents and sponsors.
- Financial reports aid in the preparation of the region's annual budget.

## **Does N.A.P. take away financial controls from the region?**

N.A.P. is neither restrictive nor intrusive. It is flexible enough to allow a region to adopt their own reporting measures to better meet the region's needs and still satisfy the National Support & Training Center's financial reporting requirements. It also does not take away the region's local financial control. The regional commissioner, treasurer, and their board remain the decision-makers as to how funds should be raised and allocated.

## **What is the N.A.P. process?**

Simply put, the process is based on the regions' bank statements reflecting their monthly receipts and expenditures. The bank statements, canceled checks, and deposit reports are received by the National Support & Training Center each month. Through a basic system of coding used by the regional treasurers, Accounting gathers the figures from which the financial statements are compiled. The regional commissioner and treasurer each get a copy of the region's financial statement. The National Support & Training Center keeps a copy in order to file reports as required by regulatory agencies.

## **Why would a region be exempt from N.A.P.?**

A region funded by the city or county, usually through a park and recreation program, the Optimist Club, the YMCA, a local military base, or a multi-sport organization, is exempt from N.A.P. only if the region does not handle additional funds separately in its own bank account. Those groups are responsible for filing reports on behalf of the region they support.

Before N.A.P., too many regions were delinquent in their financial reporting to National and were less likely to call with their questions. The communication between the National Support & Training Center and the regions have improved as each member of the Finance staff is assigned specific regions and *gets to know* the regional treasurer. N.A.P. has been well received as most treasurers would never have had the time to do the financial reporting on their own. Suggestions and comments to improve upon the program are always welcomed as the National Support & Training Center strives to keep up with the needs of all the regions.