

1 **Report Title:** Financial Team Report, Response to Resolution 204-2024

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3 **Reference Committee Assignment:** Professional Issues and Governance

4

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RESOLUTION

6

7 **Resolved,** that the Standing Rules of the House of Delegates, Section 3 Schedule and Order of
8 Business be amended as follows:

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10 The speaker and secretary of the House of Delegates (executive director) are responsible for
11 the day-to-day business of the House, including the order of business, the agenda and the
12 sequencing of resolutions. The House of Delegates business meeting schedule is determined by
13 the Committee on Sessions, but may be subject to change. Under extenuating circumstances,
14 additional meetings of the House of Delegates during an Annual Session may be called by
15 majority vote of the House.

16

17 The business meeting schedule should include a financial presentation and discussion and
18 distribution of materials as noted below to ensure greater transparency and accountability in
19 ASDA's financial matters, allowing delegates to review financial materials, ask questions, seek
20 clarification, and engage in discussions to promote informed decision-making and oversight.

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A. Distribution of Financial Report Materials

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24 Materials regarding the financial report shall be distributed to credentialed delegates
25 via email at least two weeks before the first day of the annual session.

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B. Detailed Financial Reporting Requirements for Financial Presentation

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29 The financial report presented at the Annual Session must include the following
30 information in numerical value, percentage, year-to-year percentage change:

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a) Total membership and past and projected trends

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b) Revenues in total and by category

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c) Expenses in total and by category

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d) Financial trends of revenues, expenses, and contribution to net assets over the
35 past 10 years

36

C. Team

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38 The Board of Trustees shall appoint a team consisting of three chapter presidents, one
39 Board member, one current Executive Committee member, and one immediate past EC
40 Member and a staff liaison to research financial information that should be shared with
41 House of Delegates members based on their role by reviewing association best practices
42 and financial reporting conducted by other dental associations.

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D. Financial Discussion

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46 Following the presentation of the financial report by the Executive Committee, along
47 with the reasons for any updates or corrections, the Speaker of the House shall lead a

48 discussion lasting at least 10 minutes during the second House of Delegates Business
49 Meeting, allowing delegates to ask questions, seek clarification, voice any concerns
50 regarding the provided financial material, and receive timely responses from the
51 Executive Committee or staff during such session. The duration of this session can be
52 extended or concluded by a simple majority vote called by a House delegate.
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54 E. Formal Requests for Additional Financial Items 55

56 During financial report presentation and discussion session, delegates may formally request
57 additional financial items by amending this section of the Standing Rules of the House of
58 Delegates through a supermajority three-quarters vote called by a House delegate. The
59 requested financial items must be documented by the secretary of the House of Delegates and
60 included in the following year's financial report presentation and materials provided to House
61 delegates.
62

63 **REPORT BACKGROUND**

64 At their April meeting, the 2024-25 Board of Trustees approved a team to research items
65 included in the resolution.
66

- 67 ○ Financial Reporting Team
 - 68 ■ Joe Linser, Chair, 2023-24 Speaker of the House, Immediate Past
69 Executive Committee member
 - 70 ■ Tareina Rogers, Vice President, Executive Committee Member
 - 71 ■ Jake Cantrell, District 1 Trustee
 - 72 ■ Gautam Rangappa, Chapter President, El Paso '26
 - 73 ■ Megan Kalpin, Chapter President, Texas-San Antonio '26
 - 74 ■ Jared Jacobson, Chapter President, Boston '25
 - 75 ■ Ellen Ryan, Director of finance, staff liaison

76 A survey requesting the level of financial information shared with house of delegates was sent
77 to the following dental associations:

- 78 ● American Dental Association
- 79 ● Academy of General Dentistry
- 80 ● All 12 ADA recognized dental specialties including:
 - 81 ○ American Academy of Oral & Maxillofacial Radiology
 - 82 ○ American College of Prosthodontists
 - 83 ○ American Society of Dentist Anesthesiologists
 - 84 ○ American Academy of Periodontology
 - 85 ○ American Association of Endodontists
 - 86 ○ American Academy of Oral Medicine
 - 87 ○ American Academy of Oral & Maxillofacial Pathology
 - 88 ○ American Association of Public Health Dentistry
 - 89 ○ American Academy of Pediatric Dentistry
 - 90 ○ American Association of Oral and Maxillofacial Surgeons
 - 91 ○ American Association of Orthodontists
 - 92 ○ American Academy of Orofacial Pain

93 Given the extensive number of associations in the field of dentistry, parameters were set to
94 narrow the focus to the two largest dental associations, the ADA and AGD and to those
95 specialties recognized by the ADA. We also included a stand-alone student dental
96 association, SNDA.

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REPORT FINDINGS

100 Below is a summary of the survey results

- 101 • 10 of the 15 associations responded to the survey.
- 102 • 2 associations sent financial information before the meeting.
- 103 • All associations share some type of financial report at their house or general assembly.
 - 104 ○ The majority of associations share a summary of revenue and expense by
 - 105 category for the year using pie charts. 2 associations provide only verbal
 - 106 summary reports.
 - 107 ○ 2 associations share an audited financial report and a profit and loss statement
 - 108 with a comparison to the prior year.
- 109 • 6 associations allow questions, but 4 noted they are on a tight schedule. The 4
- 110 associations have a separate session for those interested in more detailed financial
- 111 information.

112

113 The team has fulfilled its directive and no further action is required.

114

115 The team is proposing an amendment to the Standing Rules of the House of Delegates Section
116 3. Order and Schedule of Business to strike Section C. Team. See Resolution 200-2025 for
117 additional information.