

SOUTHERN STATES CORRECTIONAL ASSOCIATION

Standard Operating Procedures

Procedure:	Executive Treasurer
Number:	SOP-105
Authority:	SSCA Constitution, Article V: Government; SSCA By-Laws Section 4, Duties of Officers SSCA By-Laws Section 4: Duties of Officers; Section 14: Committees;
Reference:	Finance Committee, SOP-201; Investment of SSCA Funds, SOP-203
Effective Date:	July 2016
Revises Previous Date:	July 18, 2007

The Executive Treasurer shall ensure, with the assistance of the Finance Committee Chairperson, the SSCA checking account is in balance. He/she shall familiarize himself/herself with the Association's Chart of Accounts, Budget, Budget Manual and Quicken/QuickBooks or compatible computer software prior to leaving the Annual Summer Training Conference. maintain financial records for the Association by completing, at a minimum, the following tasks:

1. Pay bills/expenses, as submitted, in a timely fashion.
 - a. Prior to paying, verify money has been budgeted for the expense or authorized by the Board. Any questions regarding the payment of a bill/expense shall be directed to the President of the Association.
 - b. An invoice, receipt, contract, or other documentation, as required by the SSCA Expense Statement/Reimbursement Request Form shall be required and kept by the Executive Executive Treasurer for each check written. As a courtesy to the membership, advances may be given with the understanding that the check recipient shall forward a receipt as soon as the money is spent; i.e., advance travel, state representative money.
 - c. When a check is written, it shall be entered into the register in the Quicken Computer Program. The date, check number, recipient, amount, chart of accounts category, and memo regarding the reason for the check shall be noted in the appropriate places.
 - d. The Executive Treasurer will be responsible for securing the necessary signatures on checks and forwarding the check to the recipient.
2. When deposit slips are received from the Executive Secretary, a voucher indicating the appropriate chart of accounts category/categories shall be attached. The date, amount, chart of accounts category, and memo regarding the source of funds shall be entered into the register in the Quicken Computer Program. All deposit slips are kept and filed by the Executive Treasurer.
3. Upon receipt of the monthly bank statement, it shall be reconciled using the Quicken Computer Program. A copy of the statement and the reconciliation report shall be sent to the Chairman of the

SOUTHERN STATES CORRECTIONAL ASSOCIATION

Standard Operating Procedures

Finance Committee, as well as any member designated by the President to audit the Association books. The same report and all bank statements shall be kept and filed by the Executive Treasurer.

4. Prepare a financial report quarterly to be submitted at the Fall and Spring Officers Meetings and the Mid-Winter Training Conference and Annual Summer Training Conference Executive Board Meetings. These reports shall include, at a minimum:
 - a. Account Balances Report
 - b. Summary Report
 - c. Itemized Categories Report
 - d. Budget Report
5. The Executive Treasurer shall provide, at Mid-Winter Training Conference and upon request, financial information to the Chairman of the Finance Committee and the Association President. In the event of any discrepancies, the Executive Treasurer shall reconcile such discrepancies within 45 days. The financial records will be reviewed again by the Finance Committee Chair upon correction of discrepancies.
6. The Executive Treasurer shall enter the yearly budget into the Quicken Computer Program at the beginning of the calendar year. This will allow him/her to produce budget reports and allow the Board to be current on the financial situation of the Association.
7. Prior to the Annual Summer Training Conference, the Executive Treasurer shall have a compilation made of the financial records covering the term he/she has been Executive Treasurer. A qualified accountant shall make the compilation and copies of the report shall be provided to the Executive Board and the Finance Committee.
8. At calendar year end, the Executive Treasurer shall prepare and issue appropriate and necessary records to the Executive Secretary (with necessary copies forwarded as required by U.S. tax laws) for his/her annual salary. Also, at calendar year end, appropriate and necessary records will be provided to a Certified Public Accountant so that necessary tax records may be prepared and submitted for SSCA.
9. At the completion of his/her term, the Executive Treasurer shall forward the original financial records to the Executive Secretary.
10. The new Executive Treasurer shall receive from the outgoing Executive Treasurer:
 - a. Copy of the latest financial compilation

SOUTHERN STATES CORRECTIONAL ASSOCIATION

Standard Operating Procedures

- b. Checkbook with all unused checks
- c. Bank statements and canceled checks (copies) for two (2) months
- d. Check stubs (copies) for two (2) months preceding the Annual Summer Training Conference, and a list of all outstanding checks through compilation.