

Governance Policy: Board Treasurer

Intent

It is the Board's intent to provide clear, accurate, and thorough information about the responsibilities, duties, and expectations for the Treasurer of the Board of Trustees of the Unitarian Universalist Congregation of Cleveland.

Relevant Mandates

From the Code of Regulations

Article III, section 6: Qualifications

- All nominees for elective positions shall be Members of the Congregation who have reached the age of eighteen (18). A nominee for election to the Board of Trustees shall have been a Member of the Congregation for at least three (3) years as of the date of the Annual Meeting at which his or her name will be presented.

Article V, Section 1

- No person may hold more than one officer position within the Congregation at the same time.

Article V, Section 2

- The Board shall also choose a Treasurer from the Members of the Congregation; not necessarily from the members of the Board.
- The terms of these Officers will begin immediately following this Board meeting and will continue until the next slate of officers is selected.

Article V, Section 5: Position Description

- The Treasurer shall be responsible for the receipt and, except as otherwise specifically provided by the Board of Trustees, the safe keeping of all money and other personal property of the Congregation and be its disbursing agent. A surety bond satisfactory to the Board of Trustees may be furnished at the Congregation's expense for the Treasurer and for any employee who regularly handles funds, in such amount as the Board shall determine.
- The Treasurer shall attend monthly Board Meetings and/or submit a monthly report thereto. In addition, the Treasurer shall cause to be kept a complete and accurate account of the finances of the Congregation on books which shall remain its property and which shall be open for inspection at any reasonable time to any member of the Board of Trustees; deliver a current report to the Board of Trustees monthly; and, upon request, render a current statement covering the immediately preceding fiscal year to the Members at each Annual Meeting. The Treasurer shall be responsible for ensuring that a statement will be sent to each Member and Friend of the status of that Member's/Friend's current pledge at such times and intervals as the Board may direct.

Other Duties Specified in the Code of Regulations:

- Prepare a report for the Annual Meeting

- The Congregational Minister, another staff member appointed by the Board, the Past President and the Treasurer [proposed Code amendment: *or member of the Finance Committee, designated by the Chair of the Finance Committee*] shall comprise the Leadership Council (the "Council"). (VI.2)
- The Executive Committee shall consist of the following members: the President, Vice President, Secretary, the Treasurer of the Board, and the Past President

Boundaries

Along with the Board of Trustees as a whole, the Treasurer may not ignore or fail to enforce mandates contained in the Code of Regulations and job description, or fail to carry out directions resulting from action taken at any meeting of the Congregation Members.

Responsibilities

The Board of Trustees will review the Job Description annually and revise as needed.

If changes are recommended to responsibilities or duties specified in the Code of Regulations, the Board will present those amendments to the Congregation for a vote at its next Annual Meeting.

The Board of Trustees will take up, in a timely manner, financial policies proposed by the Treasurer.

Action Record:

Policy to be effective following Approval of Code of Regulations amendments at the UUCS Annual Meeting on 5/31/2020.

Policy adopted by Board of Trustees on 5/26/2020.

Job Description: Board Treasurer

Intent: This description fulfills the responsibilities established in the Governance Policy: Board of Trustees.

Responsibilities (Areas of authority)

- Responsible for the integrity of the congregation's financial systems
- Responsible for understanding and reporting the financial status and health of the congregation
- Responsible for assisting the board in exercising its fiduciary responsibilities to the congregation

Duties (Tasks that must be carried out)

- Presents a clearly understood financial report at monthly board meetings that may include a "dashboard", Profit & Loss statement and/or Balance Sheet, showing year-to-date and historical trends, and providing analysis and recommendations as needed
- Ensures accurate records of all money and other property of the congregation, and shall open for inspection by any member those records, except in cases where issues of confidentiality may occur
- Is a signatory on congregation financial accounts, unless performing bookkeeping functions then must not be a signer on the accounts
- Ensures that all staff and volunteers follow policy in handling money and other property
- Ensures up-to-date pledge records and ensures pledgers receive regular pledging statements detailing the status of their pledges
- Prepares the annual financial report of the congregation
- Provides for an annual audit or review of the congregation's books
- Ensures adequate checks and balances regarding financial matters are in place
- Ensures that payroll, benefits, insurance and other financial obligations of the congregation are paid timely and accurately
- Proposes appropriate financial policies to fulfill the previously mentioned duties and responsibilities when necessary

Expectations (Anticipated conduct or behavior)

- Responsible for understanding and complying with the congregation's financial policies
 - Responsible for understanding and complying with the government laws and rules that apply to the congregation (may be delegated)
 - Ability to verify the accuracy of the financial reports and the official books of UCC
 - Participation in audits or reviews of the congregation's books and financial records
 - Ability to explain, in person and/or in writing, the congregation's income and expense transactions
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Action Record:

Job descriptions adopted/reviewed/updated by (body) on (date).

