

NCWSA Treasurer Guidelines

I. Al-Anon Principles – The Order of Precedence

- A. In consideration of the realities of financial operations in the fellowship, the Treasurer shall be guided by the following, in order of precedence:
1. Al-Anon’s Twelve Traditions.
 2. Al-Anon’s Twelve Concepts.
 3. The generalized description of an Area Treasurer’s duties from the Al-Anon Service Manual, which contains the following:
 - a. “The Treasurer handles all Assembly collections and funds.
 - b. “At least once a year he prepares a special appeal letter to be sent to all groups asking them to contribute to the Area treasury to cover Assembly expenses, including the contributions to the Delegates’ fund.
 - c. “He issues receipts to GRs for any contributions they make on behalf of their groups for the Assembly. They can be reimbursed by their respective group Treasurers.
 - d. “He pays all bills for expenditures approved by the Area WS Committee. It is sound business practice to have four members authorized to sign checks; of these, two signatures should be required on every check.
 - e. “He forwards to the WSO, before January 1, the equalized sum for the Delegates’ fund.
 - f. “He makes quarterly financial reports to the Area WS Committee and periodic reports to the Assembly.”
 4. The group conscience of the Group Representatives of the Area as contained in the Area Bylaws.
 5. The group conscience of the Group Representatives of the Area as contained in motions passed at annual Assemblies.
 6. The group conscience of the Northern California World Service Committee as contained in motions passed at NCWSC meetings.
- B. As a practical matter, it is recognized that there are occasions when the Treasurer may need to seek assistance from others regarding financial decisions. In those situations the Treasurer shall cooperate with:
1. The Chairperson.
 2. The Executive Committee as needed in addition to the Chairperson.
 3. Situations in which there is not unanimity between the Chairperson, Executive Committee and the Treasurer shall be processed in accordance with NCWSA’s Conflict Resolution guidelines.

II. Area Treasurer Guidelines—Application of NCWSA Bylaws

A. “shall be the chief financial officer of NCWSA.”

1. The Treasurer shall be responsible to the Groups as the chief financial officer of NCWSA.
2. The Treasurer shall represent NCWSA as the chief financial officer to all outside agencies and organizations.

B. “may be bonded at the discretion of the NCWSC.”¹

1. The Treasurer must be capable of being bonded (or equivalent alternatives as selected by the Area.
 - a. The Treasurer shall provide NCWSA insurance carrier such personal information as is normal and customary for such insurance or bonding.
2. The Area may elect alternatives to bonding.
 - a. Insurance against misconduct or mysterious loss.
 - b. Self-insured.

C. “shall have charge and custody of and be responsible for, all such funds in such banks, trust companies or other depositories as shall be approved by the Members.”

1. Operating Funds
 - a. Checking Account
 - i. The Treasurer shall open and maintain a bank checking account at a bank or equivalent (NCWSA funds 100% Federally insured) financial institution convenient to both the Treasurer and the assistant that processes donations.
 - ii. The Treasurer shall maintain a positive balance at all times.
 - iii. The Treasurer shall maintain a written register of checking account transactions in addition to any electronic record keeping.
 - iv. Signature requirements
 - (a) All officers are signatory to the checking account:
 - (1). Chairperson
 - (2). Alternate Delegate
 - (3). Treasurer
 - (4). Secretary
 - (b) At least two signatures are required on all checks.
 - (c) No officer may sign any check for reimbursement to that officer or that officer’s committee’s expenses.
 - v. There shall be only one NCWSA checking account.
 - (a) Except during periods of transition to a new checking account, and
 - (b) Except for the Alateen’s NoCAC checking account.
 - (1). At least two signatures are required on all NoCAC checks.
 - (2). The NCWSA Treasurer’s signature is required on all NoCAC checking account checks.
 - b. Cash & Cash Advances
 - i. NCWSA does not maintain a petty cash fund.
 - ii. The Treasurer may provide Advance funds for NCWSA events to the event chair for cash drawer start up for registration and literature sales.
2. Prudent Reserve
 - a. Short-Term Savings [Bank Savings Account]
 - i. The Treasurer shall open and maintain a regular savings account at a bank or similar institution (NCWSA funds 100% Federally insured).
 - ii. The Treasurer may transfer funds from the savings account to the checking

¹ This replaces the bylaw "shall be bonded" which was removed by the Assembly in September 1996. This was rephrased and left in the guidelines to provide NCWSA/NCWSC with flexibility in this issue.

- account to finance seasonal cash flow requirements of the Area:
- (a) Within limitations established by the Members, and
 - (b) With a second officer's signature.
- b. Long-Term Savings [CD's and other long-term investment vehicles]
- i. The Treasurer shall maintain Certificates of Deposit (CD's) and/or other long-term financial investment vehicles as directed by the Executive Committee.
 - ii. The Treasurer shall provide the Budget Committee and the Executive Committee with an accounting of all investments held:
 - (a) 30-60 days prior to maturity, and
 - (b) of any single investment, and
 - (c) as requested by either committee.
- c. Calculate the Size of Prudent Reserve
- i. The size Prudent Reserve fund of NCWSA is calculated by a formula:
 - (a) The sum of: ²
 - (1). 12 Stepper expenses,
 - (2). Officer expenses,
 - (3). Officer conference expenses,
 - (4). Coordinator expenses,
 - (5). Committee expenses,
 - (6). Office expenses,
 - (7). Alateen Express expenses,
 - (8). Chair Discretionary fund
 - (9). Facilities,
 - (10). Speakers,
 - (11). Miscellaneous,
 - (12). Printing,
 - (13). AFG, Inc. donation,
 - (14). NCWSC expenses,
 - (15). Institutions,
 - (16). Northern California Alateen grant.

D. "shall manage the receipt of and the giving of receipts for money due and payable to NCWSA from any sources whatsoever."

- 1. All persons receiving funds on behalf of NCWSA shall do so in accordance with the same accounting procedures.
 - a. Treasurer & Treasurer's committee
 - b. Assembly, Convention and H&I committees
 - c. Literature Coordinator
- 2. Accounting Procedures and Practices
 - a. Specific administrative procedures are describe in attached Appendix
 - b. In accordance with good business practices, the Treasurer will not normally handle actual funds received by NCWSA.
 - i. Funds received directly by Treasurer may be processed by the Treasurer or forwarded to a committee member.

² Items 1 thru 8 were previously referred to as "page one" expenses from the Budget. Items 9 thru 16 were previously referred to as "Convention and Assembly" expenses.

- c. The Treasurer shall maintain a post office box for receiving donations.
- 3. The Treasurer's Committee
 - a. The Treasurer shall assemble and maintain a committee to assist in the processing of the receipt of and the giving of receipts to donors of NCWSA.
 - b. Donation Deposits; processing by Treasurer's committee
 - i. Receive donations via the Treasurer's post office box,
 - ii. Logs all donations and processes bank deposits of funds received.
 - iii. Provides Treasurer with full documentation of donations and deposits.
 - c. Donation Receipts; processing by Treasurer's committee.
 - i. Provide Thank You letter receipts to all donors.
 - d. Bookkeeping
 - i. Assist Treasurer with bookkeeping; optional
- E. **“shall disburse, or cause to be disbursed, the funds of NCWSA as may be directed by the members, taking proper vouchers for such disbursement.”**
 - 1. The Treasurer shall disburse funds as directed by the members:
 - a. Motions passed by the Assembly,
 - b. Motions passed by the NCWSC,
 - c. Budgeted Expenses.
 - i. The approved budget for the current fiscal year grants Officers and Coordinators specific spending authority.
 - ii. The approved budget for the current fiscal year may limit the discretion of Officers and Coordinators spending authority by category or line item.
 - iii. The Treasurer shall not disburse NCWSA funds in excess of the approved budget, within an Officer's, Coordinator's or event Chairperson's total category budget amount.
 - (a) Disbursement may be made with written approval of NCWSA Chair, Executive Committee, or by group conscience of the NCWSC.
 - (b) Budget overages shall be flagged in the Treasurer's Quarterly Budget Status report to the NCWSC.
 - (c) Examples:
 - (1). A Convention Chairperson may exceed the budgeted amount for a line item within the Convention budget (with the knowledge and approval of the Convention Coordinator), but may not exceed the total budgeted amount for the convention.
 - (2). An Officer or Coordinator may not exceed their budgeted total for their position.
 - 2. Taking proper vouchers includes:
 - a. Receive expense report with receipts:
 - i. Form:
 - (a) Correct form type for expense type
 - (1). Office Expense Report form for all Officer, Coordinator and event Chairperson office expenses not involving travel expenses.
 - (2). Travel and Conference Expense Report for all travel expenses.
 - (3). Advance Request for all advance requests, including direct pre-payment of expenses.
 - (4). Miscellaneous Transaction Report for all other transactions

- (b) Current form type
 - (1). Form requirements established by Treasurer
- (c) Completed form
 - (1). Expense forms must be adequately completed so as to prevent ambiguity or confusion.
 - (2). Requestor's signature is **required** on all expense reimbursement forms and advance requests—no exceptions.
 - (3). Approval signature is **required** on all expense reimbursement forms and advance requests not submitted directly and signed by an Officer or Coordinator—no exceptions.
 - (4). Errors
 - a. Forms shall be reasonably error free.
 - b. Forms with minor, uncompounded, arithmetic errors may be corrected by Treasurer.
 - c. Forms with multiple or compounded errors will be returned to requestor for re-submission.
- ii. Receipts
 - (a) Proper documentation is **required** for all disbursements
 - (1). Expenses
 - a. Receipts are required prior to all disbursements for expenses.
 - (2). Advances
 - a. Completed Advance Request with required signature(s), and
 - b. Complete description of projected expenses: who, what, why, where, how and when.
- b. Action taken when disbursements thought to be violation of NCWSA policy
 - i. The Treasurer shall deny disbursement requests which are **clearly** contrary to NCWSA reimbursement or spending policy.
 - (a) Treasurer shall keep original request submissions, and
 - (b) Treasurer shall write requester explaining denial, and
 - (c) Treasurer shall forward copy of all documents to Chair.
 - ii. The Treasurer shall confer with the NCWSA Chair regarding all questionable disbursement requests.
 - (a) Treasurer shall withhold disbursement until resolution is reached.
 - (b) Telephone conference with Chair:
 - (1). Treasurer shall initially confer with Chair by telephone regarding questionable disbursement requests.
 - a. Purpose: to expedite resolution, if possible.
 - (2). Treasurer may receive authorization to disburse funds by telephone from Chair.
 - (3). Telephone authorization by Chair will be documented by:
 - a. Chair's signature on check is required, and
 - b. Separate note describing issues and resolution signed by both Chair and Treasurer attached to original request. Note may be informal and brief. Purpose of note is simply to authenticate the Chair's authorization, not to explain the issues or defend the authorization.
 - iii. Disbursement requests which are determined by the Treasurer and Chairperson

to be contrary to NCWSA policies shall not be paid, and shall be returned to requestor with an explanation.

- iv. Disbursement requests which the Treasurer and Chairperson are unable to agree on regarding NCWSA policies shall not be paid, and forwarded to the Executive Committee for determination.

F. “shall keep and maintain adequate and correct accounts of NCWSA’s properties and business transactions, including accounts of its assets, liabilities, receipts, disbursements and losses.”

1. Financial Accounting

- a. The Treasurer shall maintain a computer-based bookkeeping system.
 - i. Software property requirements:
 - (a) Standard, commercially available third-party software, and
 - (b) Must contain and use “audit trail” feature, and
 - (c) Must contain password protection, and
 - (d) May be operated on NCWSA owned computer equipment.
 - ii. Data Security
 - (a) Data Backup
 - (1). Data entry session—backup to a separate disk with each data entry session. Backup disks may be overwritten.
 - (2). Monthly—backup to separate Monthly Archive disk.
 - a. Monthly Archive disks shall be maintained for two years.
 - b. Copy of Monthly Archive disk (or data) shall be forwarded to Alternate Delegate to provide separate site backup.
 - (b) Password Protection
 - (1). The accounting software password protection capabilities must be used.
- b. Monthly Reports
 - i. The Treasurer shall produce standard financial reports each month.
 - (a) Balance Sheet
 - (b) Income Statement
 - ii. Monthly reports shall be provided to each of the other Officers and the Executive Committee Chair.

2. Property Lists

- a. The Treasurer shall maintain a list of all personal property owned by NCWSA (computers & peripherals, software, furniture, etc).
 - i. Descriptions including model number and serial numbers, if applicable.
 - ii. Date acquired.
 - iii. Cost.
 - iv. Current status.
- b. The Treasurer shall include a written property report with the annual report.
- c. The Treasurer shall provide the Bylaws and Insurance Coordinator with updated property lists as appropriate.

G. “shall render to the Officers, whenever requested, an account of any and all of his/her transactions as Treasurer and of the financial condition of NCWSA.”

- 1. The Treasurer shall provide the Officers with an account of any and all of transactions as Treasurer and/or of the financial condition of NCWSA, when requested the Officers.

- a. Requests for special accountings must be made by at least two other Officers.

H. “shall prepare, or cause to be prepared, the financial statements to be included in any required reports.”

1. The Treasurer shall prepare all customary financial statements to be included in any required financial reports.
2. The Treasurer may seek assistance in the preparation of financial statements.
 - a. Seeking the experience, strength and hope of previous trusted servants is always encouraged in Al-Anon.
 - b. Seeking the paid assistance of professionals (accountants, etc.) may be done with the concurrence of the Chair.

I. “shall provide a budget status report quarterly, and an annual report.”

1. Quarterly Reports
 - a. The Treasurer shall produce standard financial reports each quarter, specific special reports, and any other reports/explanations necessary to communicate the financial condition of the Area to the NCWSC and the Assembly.
 - i. Balance Sheet
 - ii. Income Statement
 - iii. Budget Status Report; both detailed and summary
 - iv. District Donation Reports to District Reps, by District
 - b. Quarterly reports are presented at the NCWSC meetings and the Assembly.
 - c. Quarterly reports are provided to the editor of the *12 Stepper* for publication.
2. Annual Report
 - a. The Treasurer shall produce standard financial reports, specific special reports, and any other reports/explanations necessary to communicate the financial condition of the Area to the NCWSC.
 - i. Balance Sheet
 - ii. Income Statement
 - iii. Budget Status Report; both detailed and summary
 - iv. District Donation Reports to District Reps, by District
3. Triennial Report
 - a. The Treasurer shall provide newly elected Officers and Coordinators with detailed reports to facilitate their understanding of the financial history of their position.
 - b. Triennial Report contents:
 - i. Detailed actual expense reports for prior year(s) for that Officer/Coordinator.
 - ii. Copy of Approved budget for current fiscal year.
 - iii. NCWSA Reimbursement Guidelines
 - iv. Reimbursement forms.

J. The Final Annual Report shall be presented at the September Assembly.

1. The Preliminary Annual Report shall be presented at the February NCWSC meeting, and made available to the *12 Stepper* Editor for the subsequent issue of the *12 Stepper*.
2. The Final Annual Report shall be made available to the *12 Stepper* Editor prior to the

deadline of the annual “Assembly Issue” of the *12 Stepper*.

K. “shall keep a list of and prepare, or cause to be prepared, the required local, county, state and federal tax returns.”

1. The Treasurer shall maintain a chronological list of all required tax filing requirements.
2. California State Sales Tax.
 - a. The Treasurer shall maintain a California Resale Permit.
 - b. The California State Sales Tax return shall be filed prior to the January 31st deadline each year.
 - c. The Treasurer shall prepare the California State Sales Tax return for the final year of the panel and provide the prepared return to the new Treasurer prior to the January 31st deadline.
3. Income Tax Returns
 - a. The Treasurer shall contract with a Certified Public Accountant to prepare NCWSA’s federal and state income tax returns.
 - i. Accountant’s services shall include:
 - (a) Produce a compiled financial statement for the organization without an audit or other associated statements regarding financial condition of NCWSA.
 - (b) Prepare the previous tax year federal and California tax exempt tax returns.
 - (1). Federal Form 990 or 990EZ, “Return of Organization Exempt from Income Tax.”
 - (2). Federal Schedule A, “Organization Exempt under 501(c)(3).”
 - (3). California Form CT-2, “Periodic Report to Attorney General.”
 - (4). California Form 199, “California Exempt Organization Annual Information Statement and Return.”
 - ii. The Treasurer shall provide CPA with all required financial information.
 - (a) List of current Officers.
 - (b) Detailed general ledger posting.
 - (c) Income Statement produced by accounting software.
 - (d) Balance sheet, produced by accounting software.
 - (e) Schedule of all NCWSA members who received expense account reimbursement in excess of one thousand dollars (\$1000.00).
 - (f) Statement of tax year Program Service Accomplishments.
 - (g) Electronic copy of NCWSA accounting records for tax year.

L. “shall be a member of the NCWSA Budget Committee.”

1. The Budget Committee has two functions; the Treasurer’s participation in the Budget Committee is dependent on the task at hand.
2. “shall prepare a proposed annual budget to be presented to the NCWSA for discussion and approval.”
 - a. The Treasurer is a full member of the Budget Committee for this task: voice and vote.
 - b. The Treasurer shall assist the Budget Committee by provided the financial reports necessary to the preparation of a budget proposal.
3. “shall review, or cause to be reviewed annually the financial records of NCWSA and report its findings to NCWSA at the next regular meeting.”
 - a. The Treasurer is a resource for the other Budget Committee members who perform

the actual audit.

- b. The Treasurer brings all financial records to the Budget Committee's audit for the fiscal year being audited.
 - i. It is customary for the audit to be performed where the Treasurer performs the Treasurer's duties, typically in the home of the Treasurer.

M. "shall send out, or cause to be sent out, appeals to all Al-Anon Family Groups and Alateen Groups in Northern California for support."

1. The Treasurer shall send out annual appeal to all *active* Al-Anon Family Groups in Northern California.
 - a. The current list of active groups is obtained from the Group Records Coordinator.
 - b. An appeal should be mailed in the 2nd quarter.
 - i. The appeal is mailed either First Class or Bulk Mail with Return Requested; this provides group update information for the Group Records Coordinator.

N. "shall attend seminars, conferences, and meetings as may be authorized by NCWSA."

1. The Treasurer shall attend all seminars, conferences, and meetings in which NCWSA collects funds or otherwise has a financial interest or responsibility in.
 - a. Required events.
 - i. Events which currently meet this criteria:
 - (a) NCWSA's Assembly and Special Assemblies.
 - (b) NCWSA's Convention(s).
 - (c) NCWSC meetings.
 - (1). Regular NCWSC meetings.
 - (2). Budget Committee meetings.
 - (3). Executive Committee meetings involving Treasurer participation.
 - (d) NoCAC.
 - ii. Events which do not **currently** meet this criteria:
 - (a) Alcoholics Anonymous H & I Conference.
 - (1). The NCWSA H&I and Literature Coordinators are reimbursed for this event.
 - (b) Northern California Council of Alcoholics Anonymous conferences (NCCAA).
 - b. Each individual NCWSA event shall have a treasurer for the event. The Chairperson s of the Assembly and the NCWSC meetings may serve as the event treasurer.
 - i. The NCWSA Treasurer shall provide event treasurer with event treasurer guidelines.
 - (a) Event treasurer guidelines and practices are identical to NCWSA Treasurer guidelines and practices where ever possible.
 - (b) Example: Convention Treasurer Handbook.
 - ii. Event treasurers shall follow NCWSA policies contained in guidelines supplied by the NCWSA Treasurer.
 - c. The Treasurer is reimbursed for expenses incurred in attending these events (office, registration, and travel).
2. The Treasurer may attend any seminars, conferences, and meetings.
 - a. Al-Anon events; includes seminars, conferences, conventions, Days in Al-Anon,

speaker meetings, etc.

- b. Al-Anon meetings; includes Group meetings and business meetings, District meetings, Intergroup meetings, etc.
- c. Alcoholics Anonymous events with Al-Anon participation
- d. The Treasurer is not reimbursed for expenses incurred in attending these events by NCWSA, except by a group conscience of the NCWSC or Assembly.
- e. The Treasurer may be reimbursed for expenses incurred in attending these events by the event host (Group, District, Area, Region, etc.).

O. “shall perform all duties incident to the office of Treasurer and such other duties as may be required by law, by the Articles of Incorporation of NCWSA, or by these Bylaws, or which may be assigned to him/her from time to time by NCWSA.”

- 1. The Treasurer shall perform all duties of the Treasurer incident to the office of the Treasurer and such other duties as may be required by law, by the Articles of Incorporation of NCWSA, or by the Bylaws.
 - a. The Treasurer shall advise the Chair of any such duties which are not otherwise described in these guidelines.
- 2. The Treasurer shall perform other duties as assigned by the Chair, the NCWSC, or the members of NCWSA.
- 3. If these additional duties are of a recurring nature, these guidelines shall be revised to include them.