FLCA TREASURER

DUTIES. The duties of the Treasurer should be clearly outlined so there is no misunderstanding of the level of performance that is expected. With the duties and performance goals listed, it will be easier to check and verify that things are being done in a timely and efficient manner.

1. Prepare an Annual Budget for Board review and approval.
2. Make all deposits in a timely manner.
3. Dues deposited in a timely manner and follow up for non-payment. Dues shall be determined by a majority vote of the board of directors during the July meeting, and shall not exceed $100 for each type of membership offered, payable on or before the 1st day of October of each year. No member may vote whose dues are not paid for the current year. During the month of August, the Treasurer shall send to each member a statement of dues for the ensuing year.
4. A membership will be considered as lapsed and automatically terminated if such member’s dues remain unpaid for two (2) months, however, the board may grant an addition 2 months in meritorious cases, a total of four (4) months, with the dues period starting on October 1, and ending on January 31.
5. Membership Applications paid for and correct for the level of membership.
6. Follow up on bad checks.
7. Pay all bills regularly.
8. No member shall be reimbursed for an expense without a proper receipt.
9. All invoices should be checked by a separate party, perhaps a member of the Audit Committee.
11. Bank Statements should be readily available to the President and or the Audit Committee.
12. Review and have dates of renewal for insurance policies, noting the amounts to be paid.
13. Treasurer report due monthly at the beginning of Board Meetings, and then posted to the club website in the Members Login Section.
15. Annual statement should be available at the Annual Meeting or when requested by the Board.
16. All checks over an amount set by the Board shall need Board discussion and approval.
17. Bids must be obtained from 3 vendors if the amount of service is over the limit that the board has set, and approval must then be obtained by the board of directors.
18. Obligations incurred by a club member without prior approval shall be the responsibility of the person incurring said liability.
19. The President shall be an approved second signature on club bank accounts.
20. Internal Audits by an Audit Committee, not including the Treasurer, is a practice to be adopted to let the membership know that everything is above board.
21. External Audits every 3-5 years.
22. Prepare and file all necessary tax forms.
23. Bonding of the Treasurer. AKC does recommend Equisure for Fidelity and Crime Coverage for clubs, however, that is not the only source that should be considered.
24. No Committee should have a separate account.
25. Specialty Show accounting, work closely with the Specialty Chairperson and Committee, creating a master income and expense spreadsheet for specialty items, a specialty budget and review with the Show Chairperson.

26. Lead the adoption of Financial Controls, and the writing of Financial Policy & Procedures, which upon completion and review, shall then be posted in the appropriate section on the club website.

27. FLCA does not accept donations for Rescue or any other purpose.

28. Sale of items at an FLCA approved event must be reviewed prior to the event to determine if said sales are permitted by the IRS.