



I am responsible...

*when anyone anywhere
reaches out for help I want
the hand of A.A. always to be
there and for that I am responsible*



Treasurer Policies & Procedures

Requirements

- Five years sobriety
- 1 year Intergroup experience
- A thorough knowledge of computers: to include Microsoft Office; word & excel
- Thorough knowledge of QuickBooks accounting software
- Experienced knowledge of accounting or bookkeeping, including understanding of accrual entries, financial reports and reconciling bank statement if necessary.
- Knowledge of tax preparation of form 990EZ for 501 C (3)

Duties

- Oversee accounting work done by Central Office Manager
- “Super User” of accounting software
- Prepare financial reports monthly for presentation to Steering Committee and Intergroup
- Present reports to Steering Committee and Intergroup and answer questions
- Must not be a signer on the bank accounts

Monthly Tasks

1. By 5th business day, have outside professional service reconcile bank accounts and have reconciliation and copies of bank statements available to compare to balance sheet.
2. Record depreciation entry for month.
3. Run the following reports and
 - Monthly Balance Sheet
 - Monthly P&L with prior year dollar amount comparison
 - YTD P&L with prior year dollar amount comparison
 - Group Contributions (not month by month) located in Memorized Reports

Check each account for accuracy. If anything looks unusual, drill down into account and verify entries. Ask Central Office Manager to explain anomalies. Make reclass or correcting entries if necessary.

Suggested Checks:

- A. Verify that Assets equal Liabilities and Stockholders' Equity.
- B. Verify that Profit (Loss) equals Retained Earnings on the Balance Sheet.
- C. Verify that the total of the Group Contributions report equals Group Contributions plus Unity Meeting in the Income section of the Profit and Loss Statement.

D. Check P&L variances between current month and prior year month; establish dollar amount threshold (i.e. amounts over \$250) and review entries in both current month and prior year month in order to explain variance to Steering committee and Intergroup members.

E. Check P&L variances between YTD current and YTD prior year; establish dollar amount threshold and review entries in both periods. Variances will need to be explained to Steering committee and Intergroup members.

4. After the review is complete, download all reports into Excel and save in the Treasurer's folder,

5. Email copy of Group Contributions to current Plain and Straight Chair

Email all reports (Balance Sheet, Monthly P&L, YTD P&L and Group Contributions) to current Secretary for the Steering Committee minutes and Intergroup minutes.

IF after Steering Committee meeting there are changes to reports, go back to step 3 and rerun reports and email to Secretary before Intergroup meeting.

Quarterly Additional Task (January, April, July and October for prior quarter end)

Prepare the Excel Prudent Reserve Calculation Report by updating the operating expenses less depreciation for each month. It is a rolling 12 month report. For example, in April the dates for operating expenses will be Jan Feb Mar current year, Apr – Dec prior year. In July, Jan-June expenses are current year and July – Dec prior year. In October, Jan – Sep expenses are current year and Oct – Dec are prior year. January report will be Jan – Dec of prior year. Also, the bank balances as of March 31, June 30, Sept 30 and Dec 31 need to change on this report and must match the Balance Sheet for the same periods. The spreadsheet will calculate automatically the contributions to District, Area and GSO based on percentages of last Intergroup Motion recorded in the Book of Motions (see spreadsheet for percentages).

Email the Prudent Reserve Calculation Report with all other monthly reports listed above to Secretary.

If the report calculates monies available to distribute to District, Area and GSO, the Intergroup body must make a motion to accept the calculation and distribute the monies. Then and only then will the Central Office manager cut checks and mail out the contributions.

Yearly Task

Prepare Form 990EZ by May 15. If unable to prepare, notify the Steering Committee in order to make a decision to hire an outside CPA firm to prepare. A six-month extension is available by May 15 if unable to file the return by May 15. Go to IRS website for a copy of the form and instructions. If Treasurer prepares it will be manual, as Intergroup does not have the tax software to prepare.

Create a committee in August (Chair, Vice Chair, Secretary, and Central Office Manager) to prepare a budget for upcoming year. The Executive committee will use the Budget as a discussion compared to actual financials at Steering committee only.