

Being the Treasurer for your Temple is an important office, one with complex responsibilities and a high degree of accountability. This handbook contains the essentials for financial management of the Temple and should be used as a resource to perform the duties of your office.

Duties:

The official directions of the duties and responsibilities of the Treasurer of a Temple are stated in the Book of Laws and Constitution:

ARTICLE XII, Section 4: Treasurer

1. He shall receive and safely keep all money and property of every kind which shall be placed in his hands by the Recorder or by the order of the Temple; give proper receipts and promptly deposit same in the bank account designated by and in the name of the Temple.
2. He shall disburse or transfer funds upon the vote of the Temple. In case of an emergency, the Illustrious Potentate may authorize up to _____ Dollars.
3. He shall keep books which shall contain a correct statement of his receipts and disbursements on the account of the Temple.
4. He shall make to the Temple, as its Bylaws may require, annual and such other report of its receipts, disbursements and financial conditions.
5. He shall be bonded in such sums and sureties as the Temple may direct.
6. He shall perform such duties appertaining to his office as the Bylaws may require or the Temple may at any time direct.
7. He shall perform such duties and functions as may be prescribed by the A.E.A.O.N.M.S., Inc., and/or the Temple.
8. For the faithful performance of his duties, the Treasurer shall be exempt from dues and receive a stipend from the Temple of not less than \$_____ annually.

Tools of the Office:

1. Receipt Book - Numbered
2. Transaction Logs
3. Calculator
4. Authorized Accounting Program
5. Secure storage

Procedures:

1. Funds Received:
 - a. Receipt ALL funds

- b. Deposit all funds in full into a designated account of the Temple.
- 2. Entered in authorized account software:
 - a. Receipt Log
 - i. Amount
 - ii. Date Received
 - iii. Received from whom
 - iv. Purpose
 - v. Receipt number

 - b. Disbursement Log
 - i. Amount
 - ii. Date of Disbursement
 - iii. To whom
 - iv. Purpose
 - v. Invoice number, if applicable
 - vi. Date approved by Temple
 - c. Ensure transactions are properly endorsed

Accounts:

- 1. All accounts must be in the name of the Temple.
- 2. The Tax Identification Number (TIN)/Employee Identification Number (EIN) is to be used to open an account.
- 3. The TIN/EIN must be the same as the one your Temple has on file with the Imperial Council.
- 4. The only auxiliary that is authorized to have a separate account outside of Temple control is a Shrine Club.
- 5. The Temple Treasurer is responsible and has to account for all funds and assets of the Temple.
- 6. Bank Debit Cards are not allowed for withdraws.
- 7. Transfers between accounts of funds already received do not require Temple approval.
- 8. Account maintenance
 - a. The current / elected Treasurer, Recorder and Illustrious Potentate are to be on the accounts.
 - b. Checkbook(s) remain in the possession of the Treasurer at ALL times.
 - c. Online Account information:
 - i. The Treasurer has the administrative rights of the account.
 - ii. The Treasurer may grant “**view only**” rights to the Recorder and Illustrious Potentate.

- iii. Online payments are allowed and recommended for recurring bills, but the payment still requires the approval of the Temple.
- iv. Transfers to personal accounts via online banking for any reason are not allowed.
- v. Paperless/Green Account Statements are allowed only if the ability exists to retrieve the statement at a later date if so needed.

Reports and Committees:

The Treasurer will provide to the Temple, as it Bylaws (Temple) may require, annual and such other reports of its receipts, disbursements and financial conditions. The Imperial Council does not require a Monthly, Semi-Annual, or Annual report from the Temple. Any and all reports of the actual finances of the Temple must be provided by the Temple Treasurer.

1. Monthly Reports (Temple)

- a. Copies should be provided to every member of the Temple that is present at the time the report is presented.
- b. Do not provide complete account numbers on reports. Use distinctive names for accounts. For example, Bank of America account number 1234567 can be listed as BOA-4567, and Wells Fargo Bank account number 9876543 can be listed WFB-6543.
- c. A report of balances of **ALL** accounts shall be given, even if there is no change from the previous report.
- d. Reporting period shall be 1st day to last day of the previous month. This would be a check book balance.
- e. The Monthly report presented is for information only.

2. Working with Committees

- a. Audit Committee
 - i. The Constitution and By-Laws determines when an audit is required and who can request an audit.
 - ii. Two (2) audits are recommended per year.
 - iii. The Audit committee shall have access to all records and information pertaining to the office of the Treasurer when directed to perform the Audit.
 - iv. The Audit Committee will provide the Scope of Audit.
 - v. Treasurer shall release the requested information, books etc. and receive a receipt for these items. The receipt shall be a detail list of items released to the Committee.

- vi. The Treasurer shall make himself available to answer any questions from the Audit Committee during the audit.
- vii. Audit Committee should brief the Treasurer at the conclusion of the Audit of its findings.
- viii. Audit Committee should provide the Treasurer and Illustrious Potentate a copy of the Final Report at least 72 hours prior to it being presented to the Temple.
- ix. The Treasurer cannot be a member of this committee.

b. Budget Committee

- i. Work the Approved budget
- ii. The Shrine Year is January 1 to December 31.
- iii. It is recommended that the Treasurer be a member of the committee.
- iv. Provide information/reports to the committee that are complete and accurate.
- v. Budget reviews should be done at least quarterly.

c. Finance Committee

- i. Reports shall be detailed, including account specific information such as balances and due dates.
- ii. No other information needs to be provided.
- iii. The Treasurer should be a member of this committee.

d. Other Committees

- i. Committees for events of the Temple must present to the Temple a financial report of any funds that were collected.
- ii. No Committees are permitted to establish accounts under the name of the Temple.
- iii. Committees shall render all funds to the Temple.

3. Taxes

- a. Taxes of the Temple must be filed on time and in accordance with the Local, State, and Federal requirements.
- b. There are no exceptions to the taxing requirements.

Miscellaneous:

1. The Treasurer cannot obligate the Temple in **any** financial commitments without the approval of the Temple.
2. The surety bond is for the office of the Treasurer, not the individual.
3. The Temple shall not directly or indirectly participate in the erection, major repairs/renovations (in excess of \$10,000 USD) or purchase of any building or land

without the approval of the Imperial Divan. These guidelines are in the Book of Laws and Constitution.

4. Reconcile all books monthly, as soon as the information is available.
5. A separate log of all accounts shall be maintained, to include:
 - a. Account names
 - b. Account numbers
 - c. Passwords and Login information
 - d. Mailing address
 - e. Point of Contact information
6. The Imperial Council has adopted QuickBooks as the official financial program to be used by Temples.
7. Most, if not all information pertinent to the Office of the Treasurer can be stored within QuickBooks.
