

SECRETARY'S AND TREASURER'S BOOKS

1. The financial information is part of the minutes and should be read as part of the chapter minutes.
2. In the Secretary's Cash Book and/or the Treasurer's Cash Book:
 - a. The Secretary must enter all cash received in the proper category. She/he must not enter cash in a lump sum.
 - b. The Secretary's entries must total the amount of money turned over to the Treasurer.
 - c. Treasurer's Receipt given to the Secretary should total the amount of money turned over to the Treasurer.
 - d. The Cash Books of the Secretary and Treasurer and the Minute Book financial portion should be in balance following each meeting.
 - e. It is important that the Secretary and Treasurer work together to ensure all books are in balance.
 - f. The financial status of the Chapter, including investments (CDs, money market, bonds, etc.) should be recorded in the Cash Books of the Secretary and Treasurer and noted in the financial portion of the minutes. The status of investments need not be read at each meeting.
3. The Secretary's and Treasurer's books must be audited at the end of each chapter year. The Manual and Code requires that an audit be conducted before the first meeting after Installation, which is the beginning of a new year. The audit is conducted by the Finance Committee appointed by the new Worthy Matron at the time of her Installation. (Manual and Code, Rules & Regulations, Section 206, Article IV, Section 1) You do not have to audit the books in preparation for the Official Visit.
4. The audit of the Secretary's and Treasurer's books must be signed and dated by the Finance Committee indicating that the audit has been performed.
5. The audit report must be in writing and after being reported or given at the meeting, it becomes a part of the chapter minutes. This report must also be signed and dated.
6. Financial records, audits and sufficient information to respond to an IRS inquiry should be retained for a period of seven (7) years.
7. Do not send cash in the mail. Do not give the Grand Secretary cash at meetings or other activities. She/he will not accept an envelope if she/he knows it contains cash.
8. Expenditures:
 - a. Section 206, Article IV, Sub-section 1 of the Manual and Code states the Finance Committee shall examine and pass upon all bills presented to the chapter.
 - b. After a bill or expenditure has passed or been approved, the Secretary will write, sign and obtain Worthy Matron's signature on a Chapter Order to be passed to the Treasurer.
 - c. The Treasurer will then write a check for payment. The check and check stub should reference the Order number. This will assist the Finance Committee when auditing the books.
9. The Treasurer is required to report annually to the Chapter, the amount of his/her receipts and expenditures, by item. (See M&C, Section 167, No. 6. Treasurer and Section 206, Article III, Sub-section 6, Duty of the Treasurer)

10. For Official Visits:

- a. Usually, the Worthy Grand Matron requests the Secretary's and Treasurer's books be made available in advance of the Official Visit to give her time to review. She will give specific instructions to the District Grand Deputy based on the number of days of Official Visits in your district and her schedule. The Deputy will advise you of her request.
- b. The Treasurer should make the checks payable to the Grand Chapter of Georgia, stating the project designation in the lower left memo line of the check.
- c. All checks for 100% and your share of Love Offering must be designated to an approved Grand Chapter Project. (Funds include Benevolent, Cancer Aid, ESTARL and Education, Assisted Care, General Fund, General Grand Chapter Project(s) when any member of Georgia Grand Chapter is serving on the Committee for that General Grand Chapter Project; or a PGM or PGP has been endorsed by this Grand Chapter as a candidate for an Elective Office of the General Grand Chapter, and Georgia Disaster Relief)
- d. The Official Visit program should include the names of the projects to which your 100% contribution and Love Offering will be applied.
- e. The Treasurer should take a check to the Official Visit for the Love Offering as the Worthy Grand Matron will not accept cash. Double check that it is signed before giving it to the Worthy Grand Matron.
- f. If for some reason the Treasurer is not able to be at the Official Visit, make sure the Secretary has a signed check for the Love Offering.
- g. The checks must be given to the Worthy Grand Matron before she leaves the Chapter following the Official Visit so they can be included in her report. Please put the name and number of your chapter and designated project on the outside of the envelope. It makes it easier for the Worthy Grand Matron when she thanks the chapters for their contributions.