

## TREASURER

**POLICY:** A Policies and Procedures Manual, subject to the approval of the Council, shall be maintained and shall contain adequate instructions to insure consistent compliance with both the letter and the intent of the Society's Bylaws.

**REFERENCE based on the current ACGS Bylaws (2019) state:**

### **Article III: Governing Documents**

#### Section A: Articles of Incorporation, Bylaws and Policies and Procedures Manual

Subsection 2: Possession. The original governing documents shall be kept in the Society's official archives. One duplicate copy of each governing document shall be kept in the possession of both the Treasurer and the Scribe.

### **Article IV: Organization, Indemnification**

#### Section A: Organization:

Subsection 2: Members of the Society shall comply with these Bylaws and perform their duties in accordance with the Society's governing documents and applicable laws. No member of the Society shall receive any salary or compensation from the Society other than reimbursement for out-of-pocket expenses.

#### Section B: Indemnification

Subsection 1: The Society shall, to the fullest extent permitted by law, indemnify each person who serves at any time as a Council member, officer, trustee or other official of the Society against all expenses and liabilities, including, without limitation, counsel fees, judgments, fines, excise taxes, penalties and settlement payments, incurred or imposed upon such person in connection with any threatened, pending or completed action, suit or proceeding in which he or she may become involved by reason of his or her service in such capacity; provided that no indemnification shall be provided for any such person with respect to any proceeding initiated by such person against the Society, a Council member, an officer, a trustee or another official of the Society or any matter as to which he or she shall have been finally adjudicated in any proceeding not to have acted in good faith in the reasonable belief that such action was in the best interests of the Society; and further provided that any compromise or settlement payment shall be approved by a majority vote of the Council members at a meeting at which a quorum is present. The indemnification provided hereunder shall inure to the benefit of the heirs, executors and administrators of persons entitled to indemnification hereunder. The right of indemnification under this Article IV, Section B shall be in addition to and not exclusive of all other rights to which any person may be entitled.

Subsection 2: This Article IV, Section B constitutes a contract between the Society and the indemnified Council members, officers, trustees and other officials of the Society. No amendment or repeal of the provisions of this Article IV, Section B that adversely affects the right of an indemnified Council member, officer, trustee or other official under this Article IV, Section B shall apply to such Council member, officer, trustee or other official with respect to those acts or omissions that occurred at any time prior to such amendment or repeal, unless such amendment or repeal was voted by or was made with the written consent of such indemnified person.

### **Article VIII: Officers and Officials**

Section B, Subsection 1, Elected Officials: The officers and Council members of the Society elected by the General Assembly shall be: Chieftain, Ranking Deputy Chieftain, Scribe, Registrar, Treasurer and Chancellor.

Section C: Council: There shall be a Council consisting of the Chieftain, Ranking Deputy Chieftain, Assistant Chieftain (non-voting), Scribe, Registrar, Treasurer, Chancellor, Immediate past Chieftain and three (3) appointed At-Large Council members.

Section H: Treasurer, Subsection 1: Duties. The Treasurer shall be elected to an initial term of office for two (2) years with subsequent terms of office of one (1) year. The Treasurer shall maintain financial records for all funds of the Society, except as otherwise directed by the Council. The Treasurer shall prepare financial statements for distribution to Council and the Trustees on a quarterly basis, and shall present a financial report at each Annual General Meeting and annual meeting of the Council. The Treasurer shall be primarily responsible for writing checks from the operating funds.

Subsection 2: Review of Accounts. Not later than ninety (90) days after the end of each fiscal year, the accounts of the Treasurer shall be audited by the Financial Review Committee, which shall consist of two (2) qualified members of the Society selected by the Council. The results of such review will be presented to the Trustees and to Council at its next meeting.

Section L: Time for Holding Office: The term of office for each Council member, officer and other officials will commence with the adjournment of the Gathering at which he or she is elected or appointed, except for Area Deputy Chieftains, whose terms of office will commence on January 1 of the year following the Gathering at which they were appointed and end on the next succeeding December 31.

### **Article IX: Funds and Trustees**

#### Section A: Operational Funds

Subsection 1: Operational Funds. The permanent operational funds (each an "Operational Fund") of the Society shall be the General Fund, the Peg Tichy Memorial Fund, and any other operational funds created by the Council from time to time. Gifts to the Society for

a specified Operational Fund shall be deposited in that fund. The Treasurer shall be responsible for the day to day operation of each Operational Fund. The Treasurer shall keep separate books and accounts for each of the Operational Funds, including a detailed record of each disbursement made out of income from the assets of such Operational Fund. The Council shall have the power to transact all business and generally to exercise all rights of management and ownership, as fiduciary for the related Operational Fund, including the power to sell all or any securities or investments or other real or personal property held on behalf of the related Fund. In the event of dissolution of the Society, the assets of the Operational Funds shall be distributed for charitable and educational purposes within the meaning of Section 501 (c) (3) of the Internal Revenue Code.

Subsection 1. (a). General Fund. The General Fund is maintained and used for the daily operation of the Society. The General Fund shall have a checking account and may have a savings and investment account. All dues are deposited to the General Fund.

Subsection 1. (b). Peg Tichy Memorial Fund. The Peg Tichy Memorial Fund shall be maintained for the purposes of using the income there from to support genealogy studies, the Pipe Band, or Gathering deficits as recommended by the Treasurer and approved by the Council. Gifts to this fund designated by the donor for a particular purpose shall be used for that purpose only. The Peg Tichy Memorial Fund may have a single account or may have both a savings and a checking account.

#### Section B: The Charity and Education Fund

Subsection 1. Purpose. The sole purpose of the C&E Fund shall be to provide charitable and educational assistance, within the meaning of Section 501(c) (3) of the Internal Revenue Code. The Charity and Education Fund (also referred to herein as the "C&E Fund") includes the Marshall Magruder Library Fund, the Harry and Edith Blunt Scholarship Fund and any other funds created by the Trustees from time to time and are under the auspices of the Trustees and operated and maintained independently from the Operational Funds listed above.

Subsection 2. Assets. All income arising out of the invested assets of the C&E Fund shall be disbursed by the Trustees solely for the charitable and educational purposes of the Fund. The C&E Fund money shall not be commingled with the Society's other funds and must maintain its own checking, savings, and investment accounts separate from the other funds of the Society. All donations, bequests, and devises to the Society, unless otherwise directed by the donor, shall become a part of the corpus of this Fund. None of the assets of the C&E Fund or of any successor fund or funds may be disbursed or used for general purposes of the Society or any successor organization. Upon dissolution, the assets of this Fund will be distributed for an exempt purpose within the meaning of Section 501 (c) (3) of the Internal Revenue Code.

Subsection 3. Records of Disbursements. The Trustees shall keep, and shall furnish to the Council at least once a year, detailed records of all disbursements made from the C&E Fund, including but not limited to the identity and qualifications of the recipients of assistance and the purposes for which the disbursements were made.

Subsection 4. Marshall Magruder Library Fund. The Marshall Magruder Library Fund (also referred to herein as the "Library Fund") shall be maintained for the purpose of using the income there from and donations thereto for the maintenance and purchase of such books and publications as pertain to the history of the Society and its members and their antecedents, and such other histories, and discourses as pertain to the purposes of the Society. All monies received for the Library Fund shall become a permanent part of the Fund, and all gifts received for the purchase of books shall be used for that purpose only.

Subsection 5. Harry and Edith Blunt Scholarship Fund. The Harry and Edith Blunt Scholarship Fund shall be maintained for the purposes of using the income there from for the payment of a scholarship or scholarships to MacGregors, lineal descendants of MacGregors, their widows and widowers or other worthy and qualified applicants who are of Scottish or Scots-Irish descent. Funding shall be to suitable educational or charitable organizations as determined by the Trustees with notification to the Council. Recipients of assistance from this fund need not be members of or relatives of members of the Society.

Subsection 5 (a). Operation The Scholarship Committee shall be appointed by the Chieftain and approved at the annual Council Meeting. They shall review scholarship applications and make recommendations to the Trustees concerning recipients. The Trustees shall determine the recipients of and the amount of each scholarship and notify Council.

Subsection 5 (b). Follow up. Recipients of educational assistance will be required to furnish the Trustees, on a regular basis, evidence of registration, attendance and achievement at the school designated by the recipient when applying for assistance.

Subsection 6. Charitable assistance. Income arising out of the invested assets of the C&E Fund may be disbursed by the Trustees for charitable purposes to MacGregors, lineal descendants of MacGregors, their widows and widowers, in an amount as specified in the Policies and Procedures, on approval of the Trustees with notification to Council. Recipients of such assistance need not be members or relatives of members of the Society.

Subsection 7. IRS requirements. Requirements of Section 508 (e) of the Internal Revenue Code of 1986 binding on Trustees. Any other provisions of the Bylaws notwithstanding, the Trustees of this Fund shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent Federal tax laws. Any other provisions of these Bylaws notwithstanding, the Trustees of this Fund shall not engage in any act of self-dealing as defined in Section 4941 (d) in the Internal Revenue Code of 1986, or corresponding provisions of any subsequent Federal tax laws; nor retain any excess business holdings as defined in Section 4943 (c) of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent Federal tax laws; nor make any investments in such manner as to incur tax liability under Section 4944 of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent Federal tax laws; nor make any taxable expenditures as defined in Section 4945 (d) of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent Federal tax laws.

### Section C: Board of Trustees

Subsection 1. Number. There shall be four (4) members of the C&E Board of Trustees consisting of the following:

Subsection 1 (a): One (1) ex officio, non-voting Trustee who is the duly elected Treasurer of the ACGS

Subsection 1 (b): Three (3) voting Trustees who are current members of the ACGS in good standing

Subsection 2. Selection of Voting Trustees. Except as otherwise determined in the Trustees' Policies and Procedures, the voting Trustees recommend nominees for approval by the General Assembly at the next scheduled General Membership Meeting of the ACGS. At least one (1) Trustee shall be elected each year at the Annual General Membership Meeting by qualified voting members of the ACGS.

Subsection 3. Term. Voting Trustees serve for a term of three (3) years. A person may not be nominated for the position of voting Trustee for at least one (1) year after completing a three (3) year term or otherwise leaving the Board of Trustees.

Subsection 4. Selection of the Chairperson of the Trustees. The Chairperson of the Trustees shall be elected each year by the voting Trustees from within their ranks. The non-voting, ex officio Trustee/Treasurer is not eligible to hold the position of Chairperson of the Trustees.

Subsection 5. Duties and responsibilities. The following are the duties and responsibilities of the Trustees:

Subsection 5(a): The sole purpose of the Trustees is to manage the C&E Fund and to distribute its income within the meaning of IRS 501(c)(3) of the Internal Revenue Code in the form of charitable and educational assistance to qualified recipients.

Subsection 5(b): The Trustees shall keep separate books and separate checking, savings and investment accounts for the C&E Fund, including a detailed record of each disbursement from the C&E Fund.

Subsection 5(c): Disbursements from the C&E Fund shall be made with the majority approval of the voting Trustees, including approval of the exact amount and payee.

Subsection 5(d): Checks and drafts from C&E funds may be issued solely by the Treasurer except for those in amounts greater than \$5000 that also require approval from the Chairperson of the Trustees via email or regular mail.

Subsection 5(e): The voting Trustees shall have the power to transact all business and generally exercise all rights of management and ownership, as fiduciaries for the C&E Fund, including the power to buy or sell all or any securities or investments or other property held on behalf of the C&E Fund.

Subsection 5(f): The non-voting ex officio Treasurer/Trustee shall have the responsibility of managing the day-to-day operations of the C&E Fund's accounts and will make quarterly financial reports to each Trustee and the Chieftain.

Subsection 5(g): The Chairperson of the Trustees shall make a report at each Annual Gathering to the Council and the General Assembly, with a written copy of the report provided to the Chieftain of the ACGS.

### Article X: Standing Committees

Section H: Information Technology Committee: The Information Technology Committee shall be appointed by the Chieftain and approved at the annual Council Meeting for a two (2) year term. The committee shall consist of the Treasurer, the Web Master and other members as needed. The Chairperson to be selected by the members. It shall be the duty of the committee to manage the membership data base, the Society web site and other technology needs as necessary.

### PROCEDURE:

The Treasurer shall maintain financial records for all funds of the Society. The multiple components to completing this are detailed below:

#### A. Income Management

##### 1. Dues monies

- Checks are received at the official/office/home address of the Treasurer
- Checks are photocopied and the copy is filed alphabetically in a card index file
- Check details are entered into Membership Works (MW)
  - Data include check number and the check date. These are entered into the *Notes* field of the member's record as #(check number), date
  - If monies are received from the Registrar for new members, they are allocated as such into the appropriate accounts in QuickBooks (QB)
    - \$20 as an application fee
    - \$40 for one year's lineal dues
- Monies received for dues that are paid in the third party "*Stripe*" are assigned to the member through an electronic interface between "*Stripe*" and MW
- Monies received through "*Stripe*" are recorded as journal entries in QB.
  - The full amount of monies paid to "*Stripe*" are entered as a deposit
  - The fees withdrawn by "*Stripe*" are recorded in a journal entry.
- Checks are manually entered onto a Check Deposit Slip in QB for the General Checking Account and totaled;
- If there are only a small number of checks, they are held for no more than one week until other checks have been received and entered onto the deposit slip

- Checks are then banked and the deposit record stamped by the bank on the bottom of the deposit slip

## 2. *Donation Monies*

Donations are received usually in the form of checks. These checks may be made out to the particular Fund the donor would like the funds to go to, to multiple Funds or maybe generic and just to the Charity and Education (C&E) Fund.

- Each check is photocopied and the copy stapled to any correspondence received with the donation
- A copy of the check is filed in the card index with the membership dues checks in alphabetical order
- Details of the check are then entered into the MW under the tabs Dues Donations
- Details incorporated include check number, check date, check amount, date of deposit and purpose to which donation has been sent
- The checks are allocated to particular funds that can tracked at any time
- When checks are received for both Dues and Donations in one check
  - The Treasurer uses his best judgment to deposit the correct amount to the appropriate C & E Fund
    - If one check includes the annual lineal renewal of \$40 and a \$20 donation to the C&E Fund that check must be split
    - The bank will not allow a check to be split across different accounts
    - So the total of this check is deposited into the General Checking Account
    - Another check for the amount of the balance received for another purpose will be deposited into the C&E Fund and not the General
    - The original donor is given credit for the donation and the Fund to which they have donated
    - The person whose check may have been used to balance the deposits receives no credit for donation to any Fund
  - All funds therefore are deposited “in toto” to the Account to which they were directed
- Donations that have no specific designation are presumed to be, and are deposited to, the C&E Fund
- All donors of \$50 or greater to ACGS receive a tax deductible 501(c)3 letter from the Treasurer which includes the amount they donated, to which Fund, the date of such donation and the check number, sufficient for them to claim the deduction on their taxes

## 3. *Receipt of Gathering monies*

Monies from attendees of Gatherings are received by check and through “*Stripe*”

- All checks are entered into QB
  - Each check is entered under multiple accounts including lunches, banquets, Ceilidhs and other events
  - A copy of the check is stapled to the registration form, if received, or placed in the Gathering folder of that year
  - If received through “*Stripe*”, the full amount is entered as a deposit into QB and a journal entry made for the fees charged by “*Stripe*”
  - All checks are then deposited into the General operating fund
  - Donations to the Gathering are entered as donations but are not tax deductible. These donations are entered into the general operating account, unless they are specified as for one of the C&E funds. In that instance that donation will be deposited into the appropriate C&E account

If a potential attendee cancels their registration, on receipt of confirmation of that cancellation by that person, the Treasurer issues a refund check from the General Operating account within 5 days and mails the check to that person. If that person had paid through “*Stripe*” a refund is directed which is usually received by that member within one week

## B. **Expense Management:**

### 1. *Reimbursements*

Reimbursement requests are received by mail or email with receipts or copies of receipts attached. On receipt, this reimbursement request is entered into QB as an Account Payable.

- Area Deputy Chieftain (ADC) Reimbursements
  - If the request is \$150.00 or less for reimbursement of expenses at a single Games venue, the total amount will be reimbursed
  - If the amount is in excess of \$150 for a single game, the amount over and above \$150 is not reimbursed and can be considered “*in-kind*” by the ADC. Such “*in-kinds*” are not acknowledged by the Treasurer as a tax deductible “donation”

- If the amount is above \$150 and includes multiple Games, attendance and presentation at each Games is entitled to a \$150 reimbursement; the amount reimbursed will be a multiple of \$150 or the total amount if less than a multiple figure
- All checks are computer generated from QB
- Payments are allocated to the appropriate ADC Reimbursement account within QB
- All requests for reimbursement must be accompanied by receipts, copies of credit card statements or similar prior to any reimbursement being considered.
- Monies will not be paid in advance of any event as “pre-event reimbursement.”
- Other reimbursements:
  - If any ADC, Council member or other officer requests reimbursement for office supplies or any materials required by members to perform their duties within ACGS, it must be accompanied by original receipts. Scanned receipts are also acceptable
  - These requests are reviewed, checked for accuracy and then entered into accounts payable in QB as above
  - Payments are as already described above except that the account to which they are attributed will be appropriate for the reimbursement.

## 2. *Account Payables*

Bills to be paid are received in the mail and email and checks are mailed out via the US Postal Service

- Each bill is verified as being an ACGS incurred debt
- If the vendor is new to QB, a new vendor record sheet is completed within QB
- The bill is then entered under the “*Enter Bills*” tab
- Data entered includes the Account within the Chart of Accounts to which this is allocated, the amount, any notes and the Bank Account from which funds will be drawn and a memo explaining its use
- Periodically all bills are reviewed for payment in order to ensure all are paid by their due dates or earlier
- To pay bills, the tab “*Pay Bills*” is selected and those bills to be paid are highlighted for payment
- Checks are then printed from the “*Print Forms*” screen, usually one at a time in order that checks are not wasted from incorrect printing
- The Treasurer is authorized to issue checks to the amount of \$5,000 without additional authorization
- Checks or other payments in excess of \$5,000 must be co-authorized by the Chieftain in writing, faxed or by email confirmation. At those times when such authorization cannot be obtained prior to issuance of the check or payment, such authorization must be provided within 14 days of such issuance

## 3. *Society Credit Card*

A VISA credit card has been issued to ACGS. The following applies to the use of the credit card:

- The Treasurer is responsible for the security of the credit card and will hold that card on behalf of the Society
- The only personnel authorized to use the credit card are the Treasurer and the Assistant Chieftain.
- The credit card can only be used for Society business
- Any amount in excess of \$5000 that need to be charged to the credit card must have approval of the Chieftain in writing, faxed or by email confirmation. At those times when such authorization cannot be obtained prior to issuance of the check or payment, such authorization must be provided within 14 days of such issuance
- Payments on the credit card are to be made within the due period
- Where possible, the balance owed on the credit card should be paid completely each month. If that is deemed inadvisable, the balance should be paid within a reasonable period of time.

## C. **Accounting Management**

### 1. *Bank Reconciliation*

Reconciliation of each bank account is usually completed within 7 days of the end of each month, dependent on the bank’s notification that the previous month’s statements are ready. There are currently five (5) accounts to be reconciled each month and each is completed in the same manner.

- A copy of the previous month’s statement is downloaded from the bank and saved into the appropriate sub-folder
- Bank reconciliation is selected from the Home menu of QB
- The appropriate bank account is selected and the month ending balance entered, any interest received and any bank charges are entered;
- On the reconciliation screen those transactions that occurred in that month are highlighted and any discrepancies are noted and corrected;

- If discrepancies cannot be corrected at that time, the reconciliation process is terminated and the discrepancy sought through the General Ledger or Reports;
- Once identified, the reconciliation for that account is redone.
- Reconciliation reports are generated and stored in the appropriate banking Statement Folder on the computer

## 2. *Review of financial management*

The Financial Review Committee of ACGS performs an annual review within 3 months of the end of the fiscal year.

- A list of materials prepared and sent to the committee members includes:
  - Bank statements for each account
  - Reconciliation reports for each account
  - Monthly reports from the financial advisor company, Stifel Nocolas
  - Other materials as requested
- Any requests from the Financial Review Committee are given high priority

## 3. *Recording Investments*

All investments that are the responsibility of the Trustees are also maintained in QB. All bank accounts for the Charity and Education Funds (C&E) are under the auspices of the Trustees. Although all accounts are accessible on-line, those of the Trustees are not electronically linked to the General accounts under IRS Regulations.

Investments are recorded:

- The end of month statement from the current investment firm (Stiffel Nicolas) is downloaded within 5 days of the end of the previous month and saved in the Stiffel folder.
- Dividends are entered via the General Journal into the appropriate C&E account for each investment by date, usually the end of the month date, within the appropriate Other Income account for that investment company
- Sales of and purchases of investments are recorded within the Investment account for each company
- These transactions are offset in the company if a sale of a new company account for investments
- Unrealized loss or gain is calculated by entering the value of each investment as of the end of the month into a spreadsheet
- Gain or loss is determined by subtracting the previous end of month value from the current end of month value, all done using preset formulae within the spreadsheet
- Unrealized gain or loss thus calculated is then entered via the General Journal into QB
- Once all entries are balanced they are saved
- One report is prepared for the Trustees from these data which is the balance sheet
- This report is then sent to each of the Trustees, the Chieftain and Assistant Chieftain quarterly for their interest
- Other reports are generated ad hoc as Trustees, ADC's or the Chieftain requests.

## 4. *Working with Charity and Education Accounts*

Procedures for depositing and withdrawing are as follows:

- Deposits:
  - All checks made out to any C&E Fund are deposited to the appropriate C&E Checking Account;
  - These are also recorded in QB
  - If checks made out to ACGS include both membership dues and donations, they are dealt with as per the previously outlined procedure
- Receipt of Donation Monies
  - When entered into QB, each donation is categorized into which Fund should receive the money
  - A duplicate entry is made into the Notes section in MW noting the donation and to which Fund that donation was made
- Withdrawals:
  - Only some bills are payable through the C&E Funds
  - Such bills are those related to the 501(c)3 goals of ACGS. These include:
    - Disbursement of scholarships
    - ACGS projects
    - Rent on the storage shed containing ACGS educational materials
  - Scholarship monies are entered into the QB as bills to be paid under the coding of scholarships. Individual checks are then printed out of QB to each recipient in the name of their chosen institution
  - An accompanying letter is generated by the Treasurer to each recipient notifying them of their successful application for a scholarship, advising them of the amount and including the check for that amount

- Other payments are made as they arrive and based on their meeting ACGS approved guidelines of operation and hence those also of the IRS.

#### **D. Database management**

The Treasurer is the IT Manager and caretaker of the ACGS Membership Databases (MW, QB database). In order to ensure maximum accuracy and privacy, a single person is designated to be the caretaker of the official ACGS databases. These currently only include the Membership Database which includes the member's financial data. The Treasurer is also responsible for:

- Entering new member's data into the databases or ensuring those given responsibility to enter and edit data, such as the Registrar, are trained and competent to do so
- Updating members' information in the databases
- Adding and updating financial information about each member in the databases
- Producing audits of members owing dues, paying excessive dues or whatever other data are needed by other officers of the Society
- Ensuring the databases can produce mailing lists for various purposes
- End of year reconciliations of members' dues and financial records

#### **E. The Treasurer as a Member of the Board of Trustees**

The Treasurer holds a non-voting position on the Board of Trustees. In this role there are certain duties:

- The Treasurer provides the Trustees with updated financial reports of their investments on a monthly basis, or ad hoc if requested
- These reports consist of a monthly Balance Sheet of all the assets of the ACGS including all the investments of the Trustees
  - More detailed reports are produced as required including a breakdown of all incomes and expenditures
- The Treasurer provides advice as requested to the Trustees on all financial matters of the Society
- The Treasurer cannot vote on any issue before the Trustees
- The Treasurer cannot hold any position on the Board of Trustees
- The Treasurer writes all checks or makes all payments on behalf of the Trustees and at their request
- Any such payment or check in excess of \$5,000 must be preauthorized by the Chairperson of the Board of Trustees. Preauthorization includes written, faxed and emailed authorization. If that preauthorization is not possible, it must be provided within 14 days of such disbursement.

#### **F. Society Support for the Treasurer**

- The officers and Council members of the Society will carry out timely communication of Society business that requires action by the Treasurer
- Society officers and members shall provide the Treasurer with whatever information is required to produce accurate and complete member profiles, financial records and reports
- Upon leaving the position, the Treasurer shall transfer all records, documents and other items to the succeeding officer in a timely manner to ensure continuity and integrity of the position for the Society.

#### **G. Other Duties**

The Treasurer acts as the contact with the Society's accountants, auditors, the IRS and any other governmental bodies to which ACGS relates. The Treasurer is responsible for:

- Preparing information for annual tax returns;
- Filing all tax returns for the ACGS General account and all the ACGS Trustee accounts;
- Ensuring the IRS has all current copies of the Bylaws and other required documentation;
- Responding to all enquiries from the IRS or governmental agencies relating to the roles and functions of the ACGS body.

**APPROVED**

**Approved by ACGS Council and AGM October 2019**

**Periodic review by ACGS Council: 2020**