



## **SEA Board of Directors**

### **Treasurer Position Description**

*Treasurer* - The Treasurer shall establish and maintain financial records and a bank account for the Corporation. The Treasurer shall report to the Directors as required and at the annual meeting. **ARTICLE VII, Section (g), Bylaws**

#### **Appointment/Term**

The Treasurer will be appointed by the Board of Directors (Board) each year and will have the competencies and skills as deemed necessary by the Board.

#### **Responsibility**

The treasurer is responsible to the Board and the members at large.

#### **Specific Duties**

The treasurer will:

1. Establish and maintain financial records and a bank account for the SEA.
2. Report to the Directors as required and at the AGM. Present budgets and financial reports.
3. Review invoices, sign and mail cheques.
4. Monitor SEA funds in bank and ensure they are invested appropriately and safely.
5. Act as primary contact with the bank.
6. Work with accountant and auditor to ensure any issues of SEA's books are resolved.
7. Liaise with conference planning committee to provide financial guidance regarding anticipated revenues and expenses.
8. Other specific details as outlined in attached Appendix A.

**Approved by: SEA Board of Directors**

**Approved date: October 1, 2009**

**Revision date: September 30, 2009**

## **APPENDIX A**

### **Treasurer Responsibilities**

#### **MAILING ADDRESS:**

Saskatchewan Epidemiology Association  
Box 314 – RPO University  
Saskatoon, SK,  
S7N 4J8  
Canada

#### **Signing authority for bank account**

After the annual general meeting and the first meeting of the new board, contact Dawn Brown, CIBC Weyburn (306-848-3737 ext 227) and make arrangements to forward a copy of the minutes that reflect the names of the new board members to her. This should be accompanied by the names, addresses and contact information for individuals who have agreed to have signing authority on the bank account. It is easiest if these people are in the same city as the treasurer so signatures can be obtained when required. Dawn will then complete the bank paperwork and arrange to have it sent to a branch of the CIBC that is convenient for the individuals to go to in order to provide sample signatures. It is best if one bank location is chosen for each city so that paperwork doesn't get lost and repeat visits can be avoided. The signatories must provide personal identification (driver's license, SIN) and evidence of employment (business card has been sufficient) when they visit the bank. The current location is in Regina on McCarthy Blvd North.

Set an address for bank statements to be delivered to. If the Treasurer is in Saskatoon and can coordinate with picking mail up from the SEA mailbox, it is fine to use that address. The bank statements currently come to my home address to avoid delays.

#### **Payment of Expense claims and Invoices**

Maintain an expense claim form that is updated for meals and mileage consistent with the current levels provided by the government of Saskatchewan. This rate fluctuates every 6 months based on gas prices in the past 6 months. We have increased it when there are increases, but have not decreased it when government of Saskatchewan decreases it so it is consistent for speaker expenses from year to year. The rate for accommodation without a receipt is not printed on the form, but is maintained consistent with government of Saskatchewan rates (currently \$35 per night).

Provide copies of a current expense claim form to anyone who has incurred expenses on behalf of the Association, and when it is completed, signed and returned with required receipts, verify the total, sign it, issue a cheque, complete the cheque stub and record the cheque number on the expense claim. Mail the payment and file the paid expense claim in the binder.

Issue cheques for student travel bursaries to provide at symposium. There was an application form for students to fill in that could be used as an invoice, but in the past year these went to

the Chair (due to proximity to the travelling students) and I received an e-mail authorizing payment from the Chair. It would be preferable to develop an application in cooperation with the Secretary and have students submit this to a local contact, and then copies of this can be e-mailed (PDF) or faxed to the Treasurer before the Symposium. Originals can be added to the final record.

Receive invoices, verify the total, sign the invoice, issue a cheque, complete the cheque stub and record the cheque number on the invoice. Mail the payment and file the paid invoice in the binder.

### **Membership/symposium and workshop**

Whoever collects from the mail box should open envelopes, write the cheque number or CASH on the registration form and initial it. They then forward the registration for by e-mail of PDF format or fax to the Treasurer to complete receipts in advance of the symposium. Treasurer receives payments and original registration forms at the symposium. Some registration/memberships are paid by employers and some of these will provide a cheque with registration. Organization (Health Regions usually) cheques are given receipts to the organization who issued the cheque and provided to one of the individuals to deliver. Some attendees (Sask Health typically) did not pay until we provided an invoice in 2007– they must request an invoice and there is a format for this if needed. In 2008, all payments were received without invoices being provided.

Ensure that payment reflects what the person should be registered for – the student member price for the workshop should only apply to students who are members – i.e. who have registered for the symposium. In some cases these things slip by, but try and catch them when possible. Track missing payments and follow up to obtain payment or clarify whether a person was actually in attendance as required.

Coordinating with a dinner payment is the most complicated part of the job. Some employers pay registration and attendees pay for the meal. It is ideal if the conference committee keeps the meal completely separate from the Symposium and Workshop – with people paying for the meal on their own. This avoids a lot of confusion. If the meal is done as a buffet with the Symposium and Workshop, there should be tickets issued when the meal is paid for to avoid missing people who pay at the door.

Record membership information in an Excel spreadsheet (it can be edited each year to allow for updates). Track payments for symposium, workshop and dinner in spreadsheet and provide updates to the Conference committee so they can generate name tags and develop Conference packages. Write receipts in advance of symposium and deliver them early on the Conference morning to add them to the Conference package.

Obtain cash in advance of the Annual General Meeting to act as a float for making change to people who pay at the door. Generally \$100 in denominations of \$5, \$10 and \$20 is sufficient. There may be sufficient cash from people who paid in cash but make sure to have enough money on hand for the meeting. You can do this as a withdrawal from the SEA bank account

but will require an expense claim sheet to keep a record of it and return the correct amount. I paid my registration in cash to give me this float.

Make 20 copies of the Registration Form to take to the conference for people who register at the door.

Make 10 copies of the Finance Review report for members who may be interested in the full report.

Make 10 copies of the Expense Claim form to provide to speakers and conference committee members who may have expenses – it is easiest to give this to them at the conference so it remains in their attention to complete it and submit it in a timely manner.

### **Deposits for All Income**

Complete Business Deposit Slip for In-Branch deposit with each cheque entered individually and cash summarized and make deposit at any branch of CIBC. Note that deposits must be made in person through a teller. There is no option for using bank machines and the Wallet Deposit system was deemed too expensive to use. The CIBC generally has some locations with weekend and evening hours.

### **Maintain Banking Information**

Record all deposits and cheques in the bank book and in the spreadsheet.

Receive bank statements and include bank fees in the spreadsheet and bank book.

Reconcile the bank statements with spreadsheet and bank book.

Monitor Bonus Savings Account – there is one free transfer per month permitted between Bonus Savings and Regular Chequing accounts. Funds are transferred from Bonus Savings to chequing as required for operational expenses.

### **Annual Financial Statement**

After fiscal year end, arrange for accountant (Arlene Janzen, CA 306-789-4164) to review financial records. She will require that you provide the minutes of all executive meetings as well as all financial records including a breakdown of what categories the expenses and income were from (see previous financial reports) in order to complete her review. Hiring her to complete a review is authorized by the membership at the annual general meeting each year. She will make an appointment to pick up all the documents and it will take her several weeks to complete the review.

She will provide a Financial Report for the membership which forms the foundation of the Treasurer's report at the Annual General Meeting. One copy of the Financial Report must be signed by two Directors and submitted as part of the package for Non Profit Corporation Renewal. The accountant provides completed income tax forms that need to be signed and submitted for a tax refund.

The accountant has drawn to my attention that those who receive an honorarium should receive a T4A slip from the Association. This should be filled out and submitted by the last day

of February of each year for most recent Symposium. Expense forms should indicate who accepted the honorarium and what their SIN number is for the form.

T4As must be filed and submitted to the Canada Revenue Agency by the last day of February of each year. Instructions on how to fill out the T4A forms is included in the "T4A – Guide" in the Treasurers electronic Administrative Files. With some summarized instructions below. The Canada Revenue Agency receives a copy of the T4A Summary along with Page #1 of the T4A forms. Pages #2, 3, and 4 of the T4A forms are used to send two copies of the T4As to the honorarium recipients, and one is kept for the SEA records. A copy of the T4As filed and the T4A Summary form must be faxed to the accountant (Arlene Janzen = after notifying her by phone or e-mail that they are coming).

T4As:

Box #28 (Other Income) = The amount of the Honorarium

Box #14 = The recipient's name

Box #61 = The SEA Business Number (827473745RC0001)

Box #38 = footnote code "05" (with a description of the amount paid in the "Footnote code explanation" box)

T4A Summary:

Box #88 = The # of honorariums released

Box #28 = the total amount of all honorariums

All other boxes are left blank

You must provide a financial statement (and verbal report) to members at the annual general meeting. The report is based on the report from the Accountant and is included in the member's registration package that they pick up at the meeting. If it is available in advance it can be sent electronically with the Annual General Meeting Agenda. It is sent electronically to the Conference Committee to print and include in the Conference Package. Take 10 hard copies to take to the meeting for those who register at the door.

**Maintain Non Profit Corporation Status**

According to the Corporations Branch, the renewal of Non Profit Corporation status is due on or before December 31 each year. In the past this has been handled by the law office of Olive Waller Zinham and Waller (contact Randy Sandbeck) who arranged filing the Annual Return and fee. There have been issues with their notification reaching the Treasurer in the past and when Non Profit status is lost, it must be reinstated. This process does not require legal assistance and we have filed paperwork directly with the Corporations Branch for renewal in 2008 and this has been completed. The physical address of the Secretary was used for this because a Box number is not permitted. Mary has contacted the law office and advised them to archive our account, as we expect to be able to handle this directly in the future.

The following must be completed to re-instate SEA as a non-profit organization each year:

In July of each year, the Corporations Branch will mail the Annual Return forms to SEA (currently the address of the secretary, as they do not recognize PO Boxes). These forms

typically require the names and addresses of the Executive as well as the number of members for the current year. These forms must be completed and mailed back by August 31<sup>st</sup> of each year. Financial statements provided by the accountant and signed by 2 directors must be filed with the Corporations Branch by October 31<sup>st</sup> of each year.

If any questions arise, the Corporations Branch can be contacted at: 1-306-787-2962  
The Entity number for SEA is #101072081

### **Maintaining the P.O. Box**

By July 31<sup>st</sup> of each year, the SEA mailbox must be renewed for each year. The treasurer must go into the University Post Office in-person and pay the annual \$40.00 charge that is required to renew the mailbox for the next year.

### **Addendum from the Bylaws:**

#### **ARTICLE IX - FINANCIAL DISCLOSURE**

(a) The directors shall place before the members at every annual meeting:

- a. Financial statements for the year ended;
- b. Report of the Treasurer, if any;
- c. Any further information respecting the financial affairs of the Corporation.

(b) The Directors shall approve the financial statements and shall evidence their approval by the signature of one or more Directors.

(c) No financial statement shall be released or circulated unless it has been approved by the Directors and is accompanied by the report of the Treasurer.

#### **ARTICLE X - FISCAL YEAR**

(a) The fiscal year of the Corporation shall end on the 30th day of June in each year.