

**St Vincent DePaul  
Rockford Council**

**Internal Control Procedures for Conferences**

**The Rule, Part I, Article 3.14 states: *The Society's funds must be handled with the utmost care, prudence and generosity.... Accurate records must be kept of all money received or spent.***

**The Rule, Part III, Statute 22 states: *Each Conference and Council must, at all times, maintain accurate records and submit an annual report to the next higher council on forms provided by the National Office.***

**The Rule, Part III, Statute 24 states: *Conferences and Councils zealously manage and maintain the Society's assets.***

The following procedures have been developed to help conferences manage and maintain the Society's funds ensuring reliable financial reporting, effective and efficient operations, and compliance with National Office & IRS reporting.

1. The BEST Internal Control Procedures provides for a careful **review of the bank statement each month**, (ideally) by the President, Vice President and Secretary. At a minimum, either the President or Vice President should make the review. A copy of the bank statement should be signed and given to the Secretary for their records. Any unusual items will be noted and reconciled immediately.
2. The **Treasurer shall provide written Financial Statements at least once each month** following the close of the previous month. These statements should include Income for the month and (optionally) year to date, as well as amounts paid out as Financial Aid to "Those we serve" and Operating Expenses. Net Income/Loss for the month and (optionally) year-to-date should also be reported. These statements shall be approved and included as part of the minutes. The Treasurer's statements will conform as close as possible to the **Standard Chart of Accounts**: see embedded PDF below. For Conferences that do not have an electronic book keeping system a sample Treasurer's Report worksheet is provided below.

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3. The **Secretary shall record in the minutes, the totals for Income, Financial Aid to "Those we serve", Operating expenses and Net Income/ (Loss) for the month** and (optionally) year-to-date. The **ending Cash balance** shall also be recorded.
4. All church collections received as part of the church envelope system will be counted according to the "**Conference Donations Process**" document: see [www.svdprckfordcouncil.org](http://www.svdprckfordcouncil.org) menu -> Documents -> Conference Documentation -> (section) Rockford Council Documents. Any fund raisers or other **cash received will be counted by at least two SVdP members**. Any fund raising income should be deposited separately and purpose noted on the deposit slip.
5. Debit cards and On-line bill payments require **ADDITIONAL** security. Each month, the **Treasurer should prepare a list of these charges and reconcile to the charges on the bank statement**. They should be reviewed to make sure that the payment was correct and authorized. If possible, avoid the use of debit cards in favor of credit cards. Charges on credit card statements should be reconciled to specific FINs via case numbers or some other method of identification. Credit card balances are to be paid monthly so as not to incur any finance charges.
6. If possible, avoid using electronic payment for utility bill payments and pay only by check as we do not want the utilities to retain the routing number and account number for your bank account. For cases involving utility shut-off situations, it may not be possible to pay by check as processing time is too long. In those cases electronic payment is permitted.
7. Typically, **Conferences should not pay funds directly to "Those we serve"**. However, should there be a unique circumstance that would require this, use a cashier's check and not a Conference check as we do not want routing numbers and account numbers to be given out.

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8. **An annual financial review** at the conclusion of the fiscal year shall include a review of all bank statements, a review of each month's financial statements and a review of deposit details and paid bill receipts as typically recorded in a check register. A Verification of Conference Internal Audit report should be completed: see the Conference Audit Manual.
9. **Optional Practices:** Have a backup for the Treasurer. Use an electronic book keeping system to facilitate reporting, reduce data entry errors and simplify auditing. Create backups of electronic data.

### Additional Information:

**The Rule, The Manual** and nationally approved Bylaws.

<http://www.svdpusa.org/members/Documents/Council-Conference>

Secretary/Treasurer Information: see Conference Treasurers Manual and Secretary Minute Book

<http://www.svdpusa.org/members/Documents/Governance-in-A-Box>

GIAB Guide-Council-Conference Treasurer / Secretary

Additional Resources: see Conference Audit Manual

<http://www.svdpusa.org/svdpextension/Planning/Revitalization>

(from Members->Programs->Extension->Planning)

Conference Treasurers Manual

Conference Audit Manual & Worksheet

<https://www.svdprockfordcouncil.org>

(from Documents->Conference Documentation)

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## Standard Chart of Accounts

Number	Account	Type
100	Cash	Bank
110	Accounts Receivable	Accounts Receivable
120	Undeposited Funds (auto generated if printing Thank You letters)	Other Current Assets
200	Accounts Payable	Accounts Payable
300	Opening Balance Equity	Equity
320	Unrestricted Net Assets	Equity
1	Member Contributions	Income
2	Church Collections	Income
3C	Fund Raising Income	Income
3Ca	Less - Fund Raising Expense	Income
4	Domestic Twinning Received	Income
5D	Other Donations	Income
5E	Interest Income	Income
6	Those We Serve - Financial	Cost of Goods Sold
6a	Those We Serve - Financial: Food Purchased	Cost of Goods Sold
6b	Those We Serve - Financial: Financial Aid - non specific	Cost of Goods Sold
6c	Those We Serve - Financial: Gas, Electric, Telephone, Water, Sewer, Garbage	Cost of Goods Sold
6d	Those We Serve - Financial: Medical Expenses	Cost of Goods Sold
6e	Those We Serve - Financial: Clothing Purchased	Cost of Goods Sold
6f	Those We Serve - Financial: Household Items Purchased	Cost of Goods Sold
6g	Those We Serve - Financial: Children's Items Purchased	Cost of Goods Sold
6h	Those We Serve - Financial: Homeowner Dues	Cost of Goods Sold
6i	Those We Serve - Financial: Home Repairs	Cost of Goods Sold
6j	Those We Serve - Financial: Insurance Paid (home, medical, life)	Cost of Goods Sold
6k	Those We Serve - Financial: Real Estate Taxes	Cost of Goods Sold
6l	Those We Serve - Financial: Funeral Expense	Cost of Goods Sold
6m	Those We Serve - Financial: Car Payment, Purchase, Repairs, Insurance, License	Cost of Goods Sold
6n	Those We Serve - Financial: Gas (vehicle use)	Cost of Goods Sold
6o	Those We Serve - Financial: Loan Payments (personal, payday)	Cost of Goods Sold
6p	Those We Serve - Financial: Legal Fees, Tax Prep, Court fees	Cost of Goods Sold
6q	Those We Serve - Financial: Moving Expenses/Storage fees	Cost of Goods Sold
6r	Those We Serve - Financial: Education	Cost of Goods Sold
6s	Those We Serve - Financial: School Supplies	Cost of Goods Sold
6t	Those We Serve - Financial: Personal Products	Cost of Goods Sold

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Number	Account	Type
6u	Those We Serve - Financial: Child Care	Cost of Goods Sold
6v	Those We Serve - Financial: Systemic Change	Cost of Goods Sold
7	Housing Assistance/Eviction Prevention	Cost of Goods Sold
7a	Rent payment (includes motels)	Cost of Goods Sold
7b	Mortgage payments	Cost of Goods Sold
7c	Security Deposits	Cost of Goods Sold
8	Disaster Contributions	Cost of Goods Sold
9A	Domestic Twinning Paid Out	Cost of Goods Sold
9B	International Twinning Paid Out	Cost of Goods Sold
10	Solidarity Dues	Expense
12D	Operating Expenses	Expense
12Da	Operating Expenses: Travel	Expense
12Db	Operating Expenses: Meetings	Expense
12Dc	Operating Expenses: Advertising	Expense
12Dd	Operating Expenses: Booklets/ Training Materials	Expense
12De	Operating Expenses: Computer Expense	Expense
12Df	Operating Expenses: Office Supply, Printing, Postage	Expense
12Dg	Operating Expenses: Utilities and Telephone (Conference use)	Expense
12Dh	Operating Expenses: Liability Insurance	Expense
12Di	Operating Expenses: Building Rent	Expense
12Dj	Operating Expenses: Uniforms	Expense
12Dk	Operating Expenses: Volunteer Appreciation/Awards	Expense
12DI	Operating Expenses: Bank Service Charges	Expense
12Dm	Operating Expenses: Masses	Expense

Note: Account numbers with a small case letter are setup as a sub-account of the similar account. For example, 6f is a sub-account of 6, 12Dc is a sub-account of 12D. This is during the Chart of Accounts set-up. If your Chart of Accounts is already set up, there is no need to make changes.

