

# Amendments to First UU Policies and Procedures

## Check Signing Authority

Date of Original Board Approval: May, 1997

Date of Latest Revision Approval: June, 2009

Officer	Operating Checking Account	Endowment Accounts	Other Investments
Treasurer	Primary	Primary	Primary
Executive Director	Secondary	Secondary	Secondary
President	Backup & large checks	Backup & large checks	Backup and large checks

Either Treasurer or Executive Director shall sign all checks for under \$2,000.

Both Treasurer and Executive Director shall sign checks for more than \$2,000.

All three of Treasurer, Executive Director, and Board President shall sign any check for more than \$10,000.

Any check payable to the Treasurer, Executive Director, or President (with the exception of regularly recurring payments as described below) requires two signatures, unless it is over \$2,000 in which case it requires three.

No checks shall be made payable to cash.

Regularly recurring payments (e.g. payroll, regular contracted services, etc.) shall be reviewed and authorized with signature by at least one check signer. For payments that are not recurring, the disbursement shall be reviewed and authorized with the same number of signatures required of checks of the same amount.

### Treasurer

The Bylaws set out the Treasurer's primary role and duties. Additional duties of the Treasurer are:

- Serve as a member of the Finance Committee and work with them to prepare the annual budget for the Board and Congregation.
- Maintain books for general operations, capital improvements and special funds and serves as the primary check signer.  
~~signs all checks, personally, if possible, even if these are prepared by a financial assistant.~~
- Supervise financial assistant(s) handling church funds.
- Work closely with committees which utilize the church budget to assure that use of money is prudent.
- Does or oversees bank statement reconciliation.
- Using input from the Finance Committee establishes with Board members the yearly minimum voting requirement.

# CURRENT POLICY

## Change of Church Account Signature (page 35 of *Policies and Procedures Manual*)

**Date of Original Board Approval:** May, 1997

**Date of Latest Revision Approval:**

For future changes in officers, authorizations are to be done annually in the May meeting using the following procedures:

Officer	Operating Checking Account	Endowment Accounts	Other Investments
Treasurer	Primary, other in case of absence	Primary, dual signatures required for payment other than to First UU	Primary
President	X	X	X
Vice-President	X	X	X
Secretary	X	X	X
Finance Chair		X	
Investment Committee Chair or designee		X	X

### **Treasurer (from page 6)**

The Bylaws set out the Treasurer's primary role and duties. Additional duties of the Treasurer are:

- Serve as a member of the Finance Committee and works with them to prepare the annual budget for the Board and Congregation.
- Maintain books for general operations, capital improvements and special funds and signs all checks, personally, if possible, even if these are prepared by a financial assistant.
- Supervises financial assistant(s) handling church funds.
- Works closely with committees which utilize the church budget to assure that use of money is prudent.
- Does or oversees bank statement reconciliation.
- Using input from the Finance Committee establishes with Board members the yearly minimum voting requirement.