

South Dakota Counseling Association Fiscal Policies and Procedures (Updated 2016)

FISCAL YEAR

The South Dakota Counseling Association fiscal year runs from July 1 to June 30. The budget process begins with committee chairpersons and officers estimating budgets for the various functions for the coming year. The President, working with the Executive Committee and using previous budgets as a guide, shall prepare the final budget which shall be submitted to the Board of Directors for approval at the annual board retreat. The President and Treasurer shall be responsible for keeping all expenses within the budget. Any expenses exceeding the budget must be approved by the Board of Directors.

The Executive Committee shall be responsible to see that the SDCA books receive a documented review at the end of each fiscal year and that a full and complete statement of the accounts and budget is submitted to the Board of Directors.

TREASURER'S RESPONSIBILITIES

The Treasurer, working with the President, shall ensure the deposit and disbursement of all money belonging to SDCA, the keeping of an account of all receipts and expenditures and the presentation of a written financial report at each Board of Directors meeting that shows an itemized accounting of all expense and receipts and the current balance in all budget accounts. Only the Treasurer shall be able to write checks on the SDCA account.

OVER BUDGET/CONTINGENCY FUND

It is the responsibility of the President, Executive Director, Finance Chair, and Treasurer to stay within the budget guidelines.

AUTHORIZATION AND PAYMENT

All bills and travel vouchers will be submitted with receipts to the Treasurer. Payments will be made within five working days. Request for payment of bills must be within expense budgets.

RECEIVABLES

All SDCA invoices and statements sent out will clearly request that all checks be made payable to the South Dakota Counseling Association. Any checks received by the association will be immediately stamped for deposit and promptly deposited. In cases where cash is received, a receipt will be issued and emailed or given to the individual or institution. The executive director shall make deposits to the SDCA checking account when funds are received. As a means of checks and balances for accounts receivable, the bookkeeper and the Treasurer will each maintain separate receivable logs, documenting the dates of receipt and the amounts of monies received.

CHAPTERS AND AREAS OF SPECIALTY FINANCES

Funds collected by SDCA on behalf of Chapters or Areas of Specialty for memberships and preconference workshops shall be clearly accounted for within the budget. The bookkeeper will submit a detailed financial report to each Chapter/Area of Specialty President quarterly or upon request. If money is submitted to SDCA for Chapters or Areas of Specialty who manage their own finances, that money will be submitted to them accordingly by the bookkeeper.

DONATIONS AND GRANTS

Any individual, business, or organization making donations or grants of any kind to SDCA (money, equipment, food, etc.) will receive a letter of acknowledgement and thank you. A thank you will be sent by the President. All funds received will be promptly deposited. In the case of grants, all funds shall be deposited and paid out within the SDCA account. The budget for any grant shall be filed with the President and Treasurer.

ANNUAL CONFERENCE EXPENSES

The chairperson of the local committee coordinating the annual SDCA Conference shall be the only person besides members of the Executive Committee authorized to approve expenditures on behalf of SDCA. In all cases, the amounts approved shall be within the budget for the annual conference, as approved by the Board of Directors within the annual SDCA budget. Any expenses not included in the budget must be approved in advance by the Board of Directors. The local chairperson shall submit all bills promptly to the Treasurer for processing as outlined above.

Preconference workshops scheduled by Areas of Specialty shall be self-sufficient. When a speaker is being shared by SDCA and an Area of Specialty, a reasonable sharing of expenses shall be determined prior to the conference. The past president may solicit input from the Board of Directors when choosing the keynote speaker or major presenters.

GRANTS TO AREAS OF SPECIALTY/CHAPTERS

The Executive Committee shall have the authority to approve grants to Areas of Specialty or Chapters for programming expenses during the year. The Board shall approve an amount for such grants within the annual budget.

EXECUTIVE DIRECTOR SALARY

The Executive Director is the only member of the Executive Committee who may collect a salary. Payment of salary will be made for the current month on the last working day of the month. Payment will be made in 12 equal monthly installments according to the amount set in the annual budget. The Executive Director shall be reimbursed mileage at the South Dakota state rate.

The Board of Directors shall establish a job description for the Executive Director. The Executive Committee shall conduct an annual performance evaluation of the Executive Director and report upon it to the Board of Directors at the time of the annual conference.

OFFICE EXPENSES

Members of the Executive Committee (President, President-Elect, Past President, Recording Secretary, Treasurer, and Executive Director) may submit requests for payment of office expenses incurred on behalf of SDCA within the established budget. These requests shall be submitted to the Treasurer with receipts.

BOARD MEETING EXPENSES

Members of the Board of Directors are expected to attend all meetings held by SDCA. The Association shall pay the travel and meal costs to attend such meetings for all Board members and other participants requested to attend by the President. Ride sharing shall be encouraged. Payments shall be in accordance with the guidelines for travel reimbursement. Reimbursement for lodging and mileage shall not be made for the meeting held in conjunction with the annual conference.

TRAVEL REIMBURSEMENT

Any travel other than prescheduled events must be approved by the President. The President will consult with individuals as to the mode of travel, the number of days required and all reimbursement policies. Travel must be in the best interests of SDCA. The cost of driving versus the cost of staying will be the governing factor in determining whether a person will stay overnight at the locality of the "job site" rather than returning home, with the lowest cost to SDCA being the objective. The request for reimbursement of expenses will be made only if any expense is incurred and at the approved rates. The person will submit a travel expense voucher and check request form to the Treasurer, who will process it according to the procedures outlined above. Persons will not be reimbursed for travel unless the following are attached or on the expense voucher:

—Description and nature of trip; Dates involved; Location of trip; Hotel receipts; Travel receipts when using commercial carriers.

It is common philosophy that the most austere method of travel and lodging be adhered to. Private auto travel will be reimbursed at the rates approved per mile for the number of passengers in the vehicle as adopted by the SDCA Board 10/14; Per diem will be as followed In-state meals at \$5.00 for breakfast, \$7.50 for lunch, and \$10.00 for dinner. Out-of-state meals at \$10.00 for breakfast, \$12.50 for lunch, and \$20.00 for dinner.

Questions on per diem will be resolved by the Executive Committee. Persons must depart before 7 AM to claim breakfast, before 11 AM to claim lunch, and 5 PM for dinner and not return home before 1 PM for lunch and 7 PM for dinner. Persons should not claim meals covered by registration fees.

Lodging will be reimbursed at reasonable rates, but receipts are necessary for reimbursement and those missing will be cause for non-reimbursement. In no case will reimbursement exceed the authorization for travel. All requests for reimbursement must be within the confines of the travel expense budgets.

SDCA will reimburse only the Executive Director for travel and lodging expenses incurred when attending the annual conference. In all cases, the guidelines above shall apply. If the Executive Director is employed by another organization meeting at the conference site, a reasonable sharing of expenses by the two organizations shall be encouraged.

At those times when complimentary rooms may be furnished to SDCA by the conference motel, these will be allocated in such a manner as to provide the maximum savings for SDCA.

SDCA will reimburse attendees when attending the ACA and/or Midwest ACA Conferences when he/she is acting as a representative of SDCA within the budget allowance set. Attendees will be designated by the Executive Board.

ANNUAL REPORTS

Any Chapter or Area of Specialty who manages their own finances is required to submit a financial report to the board at the end of each fiscal year.

TRAVEL REIMBURSEMENT CHART *(approved October 2014)*

1-2 person(s) in vehicle	.35 per mile
3-5 people in vehicle	.40 per mile

(NOTE: The above was enacted to encourage carpooling of members.)