



Conference Treasurer's Handbook

The Society of St. Vincent de Paul

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Update required every five years, or whenever significant changes are made to the tax code.

“Vincentians should never forget that giving love, talents and time is more important than giving money. Nevertheless, the Society uses money and property to help relieve the suffering of those in need. The Society’s funds must be handled with the utmost care, prudence and generosity. Money must not be hoarded. Decisions regarding the use of money and property are to be made after reflection in the light of the Gospel and Vincentian principles. Accurate records must be kept of all money received or spent. The Society may not allocate or spend funds for or to other organizations, except occasionally for other branches of the Vincentian Family, save under exceptional circumstances.” Rule, Part I, 3.14

Purpose

The handling of the Society funds is a serious responsibility. This manual provides information that all SVdP treasurers will find helpful in their role. In addition to this Manual please obtain and review the National Council's policies regarding the use of Vincentian funds, which can be found in the Rule, Manual, Nationally Approved Bylaws, National Council Resolutions and any local Council guidance that may be available. Please also note the information in the APPENDIX at the end of this handbook.

Regarding our Society's responsibility.

"For the Society to maintain good standing before the law and in the eyes of the Church, our donors, and the general public, Conferences must keep adequate records and reports. Proper recordkeeping begins at the Conference level with the Conference Treasurer, who must maintain accurate records of all financial transactions." Manual, Chapter 2, page 27

NOTE: All references to the "Manual" and the "Rule" are from the 2007 "MANUAL" revised December 2021 and the 2006 "RULE" revised 2018, unless otherwise specified.

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Treasurer's Job on One Page:

1. Deposit all money daily or as soon as possible.
2. Pay all bills weekly by check or ACH.
3. Reconcile all bank accounts monthly.
4. If required by Council, Send a copy of each bank statement(s) to District or Council
5. File all Conference Activity Reports (CARs) Quarterly if required by Council.
6. File Annual Reports Annually
7. File all Conference 1099s in January, or 990s after yearend if required.

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I. Introduction

A. Overview

Our first words in this Handbook are for you, the Conference Treasurer: “Thank you, thank you, thank you,” for your commitment to conscientious record-keeping, your dedication and generous spirit. We are grateful for each Conference Treasurer for their willingness to serve the poor and the Society in this capacity. You have been appointed by the President of your Conference. Your term and the term of the President run concurrently. When the Presidents term is completed your term is completed—unless you have made arrangements with the new President.

We further recognize that no one joins The Society of St. Vincent de Paul to fill out forms and create reports. Members volunteer their time and talent in order to serve the poor and in doing so, grow spiritually and develop friendships with other members and those they serve. Your role in our ministry is unique and serves a vital need in achieving our mission goals, as our loving service is bound by the legal, financial and practical expectations of our donors, supporters and the government.

Our financial accountability is first to God, who provides us the opportunity to serve our brothers and sisters in need. Secondly, our Rule calls us to be accountable to those in need. The Society has held from the beginning that funds donated to the Conference belong to the poor. Thirdly, the Society calls us to be accountable to those who give generously to support our work. Above all, the intention of our donors must prevail. Finally, we have legal obligations. The Society of St. Vincent de Paul must meet the legal, reporting and financial obligations required of all nonprofit, tax-exempt organizations. By providing timely, accurate reporting to our parish, pastor, donors, The Society and legal authorities, we demonstrate good stewardship. Evidence of our good stewardship encourages donors to continue to give.

B. Legal Requirements

It is important that every Conference handles all monies donated to the Society in a responsible manner and in accordance with federal, state and local laws and regulations.

To operate and accept tax deductible donations each Conference is required to obtain and maintain an IRS tax exemption. Within the Society there are 3 options for securing tax-exempt status as a 501(c)(3) nonprofit entity:

Option #1: Conferences operate as Integrated Units of a Council, all operating under one tax exemption and Federal Employer Identification Number (EIN). *The Council annually files one consolidated 990 for all entities using its EIN. Your Conference is a Part of a Council and You report MONTHLY to the Council or District.*

Option #2: Each Conference or Council is responsible for itself only, each securing its own tax exemption and EIN. *Each entity is required to annually file a 990 under their individual EIN. Your conference may be part of a Council, but legally you are a stand-alone organization(Isolated Conference). If you are part of the NATIONAL Council, you still have to follow the governance and comply with the policies and procedures of*

the Council. The **ONLY** reporting requirement is in the tax area with the form 990 and 1099s and any local filings are filed UNDER your EIN.

Option #3: Council secures its own EIN and tax-exempt status and a group letter ruling with the IRS, sharing its tax exemption with a group, but each Council and Conference having its own EIN. *Each member of the group ruling is required to file a 990 under their individual EIN. One Group Letter for all of the Members of the group. This is the greatest liability with the most work. Someone in the group has to make sure all of the entities are filing and up to date with the IRS. You will follow the Council's governance and mission and report all programs to the local Council.*

It is key that you learn under which option your Council and/or Conference are organized. This will be important as many reporting and other requirements are determined by the option chosen. In the rest of this document, "Your Council may require..." generally refers to Conferences in Option #1 and Option #3, not Option #2.

For more information, see the "Overview of Tax Options" on the National website or the "Survival Kit for Conference Presidents" webinar on the National website under Leadership Training.

C. Audits

Independent audits are confirmation of good stewardship. At the end of each fiscal year every Conference is required to conduct an audit. A Conference may be required to complete a formal audit performed by a CPA or an Accounting firm or a simpler internal audit performed by Council or Conference members. A formal audit usually only applies to Conferences that have a store and/or one or more special works and it is required due to the complexity of the operation; however, other determining factors include the receipt of federal or other grant funding and state requirements. A formal audit can be expensive. The simpler internal audit option, which is an acceptable option for 90% of all Conferences, is to have two unrelated members of the Conference (not including the Treasurer) do a review of the financial condition. There are two separate documents that can be found on the National Website that describe in detail the process of an internal audit of a Conference: the Conference Audit Manual and the Conference Audit Worksheets. These can be found at [Conference Officer Training – St. Vincent de Paul USA Member Site \(ssvpusa.org\)](https://ssvpusa.org). The internal audit process outlined includes a review of both the governance and financial requirements of a Conference.

D. General Principle

Just as every home visit involves two Vincentians, every monetary transaction must involve two unrelated individuals and have supporting documentation. If at all possible, it is recommended that the Conference Treasurer not participate in home visits.

Examples of policies that support a separation of duties:

- at least two unrelated individuals should count donations and sign a count sheet to document the receipt of the donations.
- a Treasurer should not reimburse themselves for expenses but should submit a check request

form to the President for approval and the check should be prepared and signed by two Conference members who are unrelated to the Treasurer and have signature authority.

II. Protocol for Incoming Treasurer

A. Role and Responsibility of Treasurer

A Conference Treasurer is responsible for overseeing and maintaining Conference funds and managing the day to day financial activities of the Conference:

- Timely recording and depositing of donations and other receipts into official accounts held in the name and to the credit of the Conference.
- Review and timely issuance of Conference approved payments and the maintenance of documentation of all disbursements.
- Adherence to policies and procedures necessary to provide for a sufficient separation of duties and access control.
- Adherence to policies and procedures necessary to prevent overdrawing the checking account.
- Preparation of full financial records for the Conference and preparation of an annual Conference Report.
- The Treasurer should attend all meetings of the Conference and inform members of the Conference's financial position by submitting a Treasurer's report or activity report at every meeting.

B. Establishing a New Treasurer

It is advised that the current Treasurer spend time with the incoming Treasurer for mentoring and training before the official appointment of the new Treasurer.

1. Conference President appoints the Treasurer to the office, which takes effect when the President announces the appointment at a Conference meeting.
2. The appointment is recorded in the minutes, using the full legal name of the new treasurer.
3. Once the Treasurer accepts the role, the Conference President notifies the District Treasurer and initiates the process to update officer information in the National database.
4. The Conference President or current Treasurer provides the new Treasurer a copy of the current Conference Treasurer's Handbook and Appendix.

5. The new Treasurer is added to the bank account as a signatory and the outgoing Treasurer removed. For option A and C, the District or Council treasurer is also a signatory on the bank account(s).
6. For option A and C, the Conference President and the new Treasurer complete the "Confirmation of New Conference Treasurer" form. (Appendix A).
7. Internal Audit: The President and/or Treasurer initiates an internal audit at the time of transition, but it does not replace the annual Internal audit.
8. Contact an existing Conference Treasurer, if you have not been mentored or trained in your new role as Treasurer.

III. Treasurer's Operating Procedures

A. Collecting, Counting, and Depositing Donations

Conferences must:

- **Have written procedures for collecting, counting, recording, and acknowledging donations (including online donations).**
- **For Cash ONLY --Ensure that collected money is secured, e.g., in a safe, locked bag, locked box.**
- **For Cash ONLY-- Have two or more unrelated counters involved in the count.**
- **For Checks and Other Negotiable Documents one person may deposit the money either electronically or at the bank.**
- **Reconcile the count sheet, deposit slip, and bank statement.**

NOTE: Related individuals include spouse, brother or sister (half or whole), spouses of brothers or sisters, grandparents, children, grandchildren, spouses of grandparents, children, or grandchildren.

1. Collecting Donations

The Society recommends that a Conference hold monthly second collections which are included in the packet of envelopes for each registered parishioner or otherwise solicit donations on a regular basis as allowed by the pastor. This helps to ensure a steady flow of income, although the level of donations will vary from month to month. In addition, an organization with a 501c3 exemption is expected to receive most of their funding from a local parish community rather than from a few individual donors.

Some Conferences also collect money at the door of the Church after Mass and/or have a "poor box" in the Church foyer. The Society also recommends that a Conference seek approval for online donations on their church website. Encourage donors to make recurring gifts online. Use the annual tax letter to let donors know how to make donations online. Also remind donors of the ability to make tax-free gifts through QCD's (Qualified Charitable Distributions) from retirement accounts.

"Vincentian Life- Conference" pp 186-194 has a thorough discussion of different types of fundraising.

2. Written Procedures for Income

Each Conference determines its own protocols for collecting money. They need to have a written set of procedures for how they receive income. Please see (Appendix B) to use as a guide in creating your

Conference income procedures. These procedures will be submitted annually with the internal audit.

3. Securing Donations

It is required that at least two unrelated persons be involved in handling the money. It is preferred that these individuals rotate, but it should never be only the President and Treasurer. The recommended method of securing donations is to keep them in the Church safe or designated Conference safe until they can be counted. If this process is not available other methods must be used to ensure the security of the collected monies.

4. Counting Donations

Though working closely together, the Catholic Church and The Society of St. Vincent de Paul are two separate legal entities and should keep separate financial records and procedures. The Society requires that donations be counted by at least two unrelated persons and recommends that there be rotation among the counters. The counters are required to prepare and sign a count sheet and submit the count sheet to the Treasurer. They may use the "Count Sheet" (Appendix C) or other appropriate form. The preference is for the Treasurer not to participate in the count. The President and Treasurer should establish count procedures. At no time should the President and Treasurer count alone.

5. Making the Deposit

The deposit should be made as soon as possible after the money is collected. The deposit slip is given to the Treasurer. The same person should not count donations, make deposits, and enter the deposit into the accounting records. If this is not possible, the same person may be involved in each of the actions as long as there are always at least two unrelated persons counting the money and signing the count sheet. The count sheet, deposit slip, and bank statement must reconcile.

B. Recording

Donations Summary:

- **Deposit all donations daily or as soon as possible. The sooner money is deposited into a bank the better.**
- **Recommend keeping a log of all donors' names and donations or copies the checks.**
- **Recommend acknowledgement of each donation.**
- **Best practice to provide the donor with written acknowledgement of one-time donations of \$250 or more, and to retain a copy of the acknowledgement and records supporting the donation for at least 2 years.**
- **For the annual 990 reporting the IRS requires the reporting of one time or annual cumulative donations of more than \$5,000 from a single donor. Please report all donations to the level of your local Society organization that files the 990 so that the reporting requirements may be accurately evaluated.**
- **Certain donations are not tax deductible.**

1. Donation Records

The Society recommends keeping a log of donations received, according to individual donor names. The log should include the date on which the donation was received (physically or electronically). The date of receipt, not the date on the check nor the date of deposit, determines the calendar year in which the

donation was made and is therefore tax-deductible. For this reason, it is important to collect and log physical donations on the 31st of December.

It is also recommended that each Conference keep a copy of the front of all checks. Your District may require each Conference to keep the donation envelopes and copies of loose checks for its financial records.

The Treasurer should have a physical copy or electronic copy saved for the Conference records. The records can be destroyed three years after receipt.

2. Acknowledging Donations

Many Conferences prepare donor acknowledgments for donations of any amount. This provides the opportunity to thank donors and let them know how the Society has used the donated funds to assist those who are poor and needy in the local area and other areas where the Society has members. A notice can be placed in the parish bulletin letting parishioners know that written acknowledgments are available upon request. Some Conferences also set up a table in the entryway of the Church to pass out acknowledgments to increase visibility of the Society. Many Conferences mail an acknowledgement which summarizes the donor's gifts for the calendar year.

For the good of the Conference, a general acknowledgement should also be provided to the parish and pastor. Good communication regarding funds donated each month or quarter and the general type of assistance and/or number of families assisted, is vital to continued or increased parishioner and pastor support. At least an annual meeting with the pastor is recommended as is a bulletin notice or insert on a regular basis for the benefit of parishioners. At times, it is helpful to let parishioners know how many people a Conference was unable to help financially due to lack of funds. This can raise awareness of the need in the area.

3. IRS Requirements for Donation Acknowledgements

a. Donor Requirements

A donor must obtain a written acknowledgement from a charity for any single contribution of \$250 or more to claim a charitable contribution on their federal income tax return. An organization that does not acknowledge a contribution incurs no penalty; however, an organization can assist a donor in obtaining a tax deduction by providing a written statement for gifts of \$250 or more.

Acknowledgements can be in many forms (letters, postcards, computer generated forms, etc.) and they may be mailed or transmitted electronically. The donor must receive the acknowledgement before filing their income tax return. Nonprofit organizations typically send written acknowledgements no later than January 31st of the calendar year following the contribution. A separate acknowledgment may be provided for each single contribution of \$250 or more or an annual summary may be used to document several single contributions of \$250 or more. Separate contributions of less than \$250 will not be aggregated. An example of this could be weekly offerings to a donor's church of less than \$250 even though the donor's annual total contributions are \$250 or more. All Donations will appear in the annual summary.

Donors who have provided a donation which the donor intends to use as a Qualified Charitable Deduction (QCD) (This is a TAX TERM which you can look up on the Internet) will expect a receipt which acknowledges this donation on a separate line and provides a date of receipt. Large checks drawn on an investment account rather than a personal checking account are often intended to be QCDs. However, SVdP is not responsible for determining whether the donation is in fact a QCD.

The acknowledgement should include:

1. Name of organization.
2. Dollar Amount of contribution.
3. Description (but not the value) of non-cash contribution.
4. Statement that, “no goods or services were provided by the organization in return for the contribution” if that was the case.
5. Description and good faith estimate of the value of goods or services, if any, that an organization provided in return for the contribution.
6. Statement that goods or services, if any, provided by the organization in return for the contribution consisted entirely of intangible religious benefits (described later in this publication), if that was the case. It is not necessary to include either the donor’s social security number or tax identification number on the acknowledgment.
7. EIN of organization.

Here is an example :

***No goods or services were received in exchange for this donation – EIN# 12-3456789.
Please retain this letter as your proof of donation for tax purposes.***

b. Organization Requirements

- i) A contribution made by a donor in exchange for goods or services is known as a *quid pro quo* contribution. A charitable organization is required to provide written disclosure to a donor who receives goods or services in exchange for a single payment in excess of \$75.

A donor may only take a contribution deduction to the extent that their contribution exceeds the fair market value of the goods or services received in return for the contribution; therefore, donors need to know the value of the goods or services. An organization must provide a written disclosure statement to a donor who makes a payment exceeding \$75 partly as a contribution and partly for goods and services provided by the organization.

- ii) Example of a *quid pro quo* contribution: A donor gives a charitable organization \$100 in exchange for a concert ticket with a fair market value of \$40. In this example, the donor’s tax deduction may not exceed \$60. Because the donor’s payment (*quid pro quo* contribution) exceeds \$75, the charitable organization must furnish a disclosure statement to the donor, even though the deductible amount does not exceed \$75.

- iii) It is recommended that the Conference retain copies of thank you letters/receipts given/sent to donors for two years.

- iv) If any donor (individual, corporation, foundation, government) gives your Conference money or goods equal to or greater than \$5,000 as a one-time gift or a cumulative gift over the course of the Conference's tax year (typically October 1 – September 30), that amount, donor and donor address must be reported to the level of the Society required to file the IRS form 990, Schedule B. This donor information will be retained by the IRS but will not be shared with the public.

4. Donations That are Not Tax-Deductible

Do not provide tax receipts for donations which are clearly not tax-deductible.

Payments for raffle tickets or bingo cards are not tax-deductible.

The value of donated services cannot be deducted by the volunteer or other donor.

It is not legal to receive a tax deduction by directing a donation to a certain individual through a charitable organization. (For example, Mr. Jones may NOT give money or goods to Mr. Smith by first giving the items to SVdP and specifying Mr. Smith as the recipient. Such a gift may be made personally, but neither a deduction nor "pass through" handling by SVdP is permitted.) Collections taken up by the parish to benefit a specific named individual are not tax-deductible and may not be "passed through" Conference accounts.

However, funds that are received by the Conference in which the donor specifies that his/her donation be spent on a specific program must be spent on that program. (For example, Mr. Jones gives \$500 to the Conference to help pay for funeral expenses of needy clients. The \$500 must be spent in the way Mr. Jones requested.)

c. Disbursing Conference Funds Summary:

- **Pay all bills weekly.**
- **Petty cash accounts are not recommended. For the Conference benefit DO NOT HANDLE CASH unless absolutely necessary. A Conference may receive CASH, but do NOT pay bills or Invoices with CASH.**
- **Disbursement of Conference Funds should be made according to written guidelines.**
- **Your Council may require that checks require two signatures.**
- **Payments may be made by paper check, or electronic payment (ACH, debit card, online bill pay), The same check request procedures should be used for payments whether by paper check or electronic form.**
- **Never give a blank check to anyone, including Conference members.**
- **Never give a check to a client.**
- **Every check written or payment processed must agree with the supporting documentation of a receipt and/or case record, paper form or e-record. (For example, the case record and check memo line should include account number and client name or ID number.)**
- **No money may be given to another organization, no matter how worthy the cause.**
- **Conferences blessed with an abundance should share with Conferences in need.**
- **The Society of St. Vincent de Paul Councils and Conference may be required to pay state & local taxes.**
- **Requirement to obtain a W9 prior to making payments to some service providers and landlords. Please consult your Council and/or tax advisor for more details regarding the filing of IRS Forms 1099.**

1. Written Guidelines

Each Conference should have written guidelines for type, amount and frequency of aid to be given. The Conference determines the guidelines which may specify a range of help. For example, "Our Conference provides rental assistance in the range of \$400 to \$800." These are guidelines, not strict policy, which can be adapted to a unique situation. Exceptions should be noted in meeting minutes without including identifiable personal information. The guidelines can be amended at the Conference's discretion. The Council may require the Conference to submit their guidelines as part of the annual internal audit.

The Conference should also have written procedures explaining how payments are to be documented, who can make which decisions, and so forth.

2. Establishing a Conference Checking Account

Society funds are to be maintained by the Conference, not by the parish. The Conference must have its own, separate checking account and the parish pastor or other priest should not be an authorized signer on the account. Society funds must not be commingled with parish or individual accounts.

When opening a checking account, include the name of the level of the Society that is responsible for filing the annual 990 and the name of the Conference in the title/name of the account. An example would be *Society of St. Vincent de Paul Council of XXXX, St. John the Baptist Conference*. Including the Conference name in the title of the account, and on the check, helps to minimize confusion with other St. Vincent de Paul Conferences. It also facilitates cashing of checks that include only the parish name but are donated to the parish Conference during the second collection. To open an account, many banks require a copy of the IRS determination letter stating that Conference/Council is a non-profit organization, which includes the tax ID number, and/or a copy of the organization's Articles of Incorporation. Make sure your Conference maintains these documents for reference.

3. Signature Authority on Bank Accounts

Your Council may require that more than one member of the Conference have signature authority on the account. The Conference Treasurer and President seem to be the most practical and logical for this responsibility. In addition to these two, many Conferences find that having a third Officer, such as a Vice-President, Assistant Treasurer or Secretary, on the account is helpful for instances when the President and/or Treasurer are out of town or otherwise unavailable. The authorized signers on the accounts cannot be related for obvious reasons.

4. Methods of Payment

Many Conferences establish a policy that any expense, direct aid to a client or otherwise, over a certain dollar amount (as determined by the Conference) must be approved by both the Treasurer and President. If this approval is made verbally, it should be noted in the meeting's minutes.

A paper check written with appropriate notations in the memo line after a Check Request has been submitted, provides comprehensive documentation for a disbursement of funds.

Online bill pay, ACH, debit or credit cards are acceptable with required documentation to be maintained, e.g., check request, case record, etc.

Signed blank checks are prohibited for distribution to anyone. Checks are never given directly to a client.

Before providing financial assistance, the Conference normally contacts the payee (landlord, utility company, etc.).

5. Supporting Documentation

a. Reimbursement

Reimbursement to members from Conference Funds for any reason should be kept to a minimum. Routine reimbursement to members regarding cases should not be permitted because funds for cases are to be disbursed through the Conference account. Your Conference's written procedures should include what expenses can be reimbursed, who can authorize a reimbursement, and how a reimbursement is requested. We recommend using the "Check Request" (Appendix D) or a similar form (email with all data provided), attaching all receipts to it and keeping for financial records. A check signatory should not reimburse him/herself for expenses but should submit a Check Request Form to another unrelated authorized check signatory who then writes the check.

Members should not write personal checks to clients and should not expect a tax deduction if they do. Charitable donations for tax deduction purposes must be given to charitable 501 (c) (3) organizations, not individuals. Again, it is not legal to receive a tax deduction by directing a donation to a certain individual through a charitable organization.

b. Case Record

A link between Case Records and checks written to assist clients must be established and maintained. For example, every check written, or payment made to help with a client's utility bill should correspond to a Case Record containing the amount requested and account number. The Treasurer should note the client's name and/or ID number and the account number in the memo of the check and in the transaction record. (With this documentation, a copy of the bill is recommended, but not required.)

6. Disbursing Conference Funds

a. No Contributions to Other Organizations

Conferences are encouraged to coordinate efforts with other organizations and agencies. However, no matter how worthy the cause, funds shall not be diverted in the form of donations or contributions to other organizations or charities (unless contributing to another Vincentian organization, like the Congregation of the Mission or Daughters of Charity).

b. Sharing Resources with other Conferences

Blessed Frederic Ozanam intended The Society of St. Vincent de Paul to "embrace the whole world in a network of charity." His vision is realized when Conferences throughout the United States and the World share their resources.

Money must not be hoarded. Decisions regarding the use of money and property are to be made after reflection in the light of the Gospel and Vincentian principles. A Conference should not invest funds in CD's, stocks, bonds, mutual funds or similar accounts.

Donations to Conferences—are meant to address today's needs. It is wrong for a Conference to seek financial security by building up a large balance for the needs of the future. Conference balances at any point in time should not exceed what they typically spend during an average quarter **unless the Conference has employees, owns property, and/or is running a food pantry or similar Special Work.**

When a Conference receives an extremely large donation which is not part of a capital campaign, there should be a plan to use all the funds within a certain timeframe.

Surplus Conference funds should be shared generously with more needy Conferences or the special works of the District Council.

c. Sharing funds within the Council

Conferences in need of funds can benefit from other Conferences who have a temporary surplus. Conferences should direct requests for funds to the District President who will then circulate the request among Conferences in the District. If Conferences in the District are unable to help, the District President will then forward the request to the Council President and other District Presidents for funding. Conferences should also notify the District President when they have a surplus of funds.

d. Council Solidarity

A local Council may require a local Conference to contribute a percentage of their income as a means of solidarity with other levels of the Society. Likewise, the Council pays Solidarity dues to the U.S. National Council and the U.S. National office in St. Louis, Missouri supports the international office of the Society of St. Vincent de Paul in Paris, France.

e. International and Domestic Twinning

Conferences and Councils help others in need, both at the national and international level. If Conferences would like to establish an ongoing relationship with a SVdP Conference in need in another country they are required to contact the U.S. National Council International Twinning Coordinator and follow established rules, laws and regulations.

f. Aid to Vincentian Members and their Family

It is not the intent of SVdP that members of a Conference or their family lose eligibility for support and aid in a time of need as a result of their volunteer work with SVdP. However, due to the potential for conflict of interest, we recommend your Council or Conference adopt the following policy guidelines:

1. Any request by a Conference member or family member of a Conference member for financial or material support from the Conference must be handled as any other case. This includes a home visit

and completion of a case record. To reduce conflicts of interest, the Conference can ask a neighboring Conference to make the home visit.

2. The amount and frequency of financial or material support to a member of the Conference or family member shall conform to the amount and frequency of support policies in place for all clients served.
3. Approval for any financial and/or material support to a member of the Conference or family member, in any amount or frequency, will require the written approval of both the Conference President and the Conference Vice President.
4. The requirement to forward to the Council or District President shall not delay providing any support once approved by the President and Vice President.

7. State and Local Taxes

The rules regarding the requirement for nonprofit organizations to pay state and local taxes vary throughout the U.S. Please consult your local Council and/or tax advisor.

8. Requirements for obtaining W9 and IRS 1099 Reporting Requirements

The IRS requires the filing of Forms 1099 to report certain payments made to entities and individuals whom you have paid \$600 or more in the performance of services or rent during a calendar year. The first step in compliance is the requirement to obtain a W9 from each service provider or landlord prior to making payments.

For Option #1 and #3, please consult your local Council to discuss the procedures they have established for 1099 reporting.

For Option #2, you will develop your own procedure. See "Summary of Rules for Issuing 1099s".

<https://members.ssvpusa.org/information-for-members/irs-tax-information/> Your Council may be able to provide advice.

d. Conference Treasurer's

Reports Summary:

- **Treasurer gives a report to their Conference at each meeting.**
- **If Option #1, Conference Treasurer and President sends requested documentation (often "Monthly Financial Report" and bank Statement(s)) to District Treasurer or Council.**
- **Monthly Financial Report includes: Report Form, Check Register, copy of bank statements, Reconciliation of outstanding checks & deposits and a copy of count sheets.**
- **The Annual Report is prepared by the Treasurer and Secretary or as delegated by the President, approved by the President and submitted as determined locally.**
- **An audit team is required to conduct an internal audit annually and to submit the verification form to the party determined by the local Council.**
- **Under Option #1, The District Treasurer serves the Conferences and Council in significant ways.**

1. Treasurer's Report to the Conference

The Conference President should be aware of all major activities of the Treasurer. Each conference meeting should include a monthly financial report from the Treasurer.

2. Monthly Conference Financial Reporting

For Option #1 Conferences, the Council will require regular reporting throughout the year.

This is defined by the Council. A suggested procedure calls for the Conference Treasurer to provide the five items described below to the designated person at their local Council by the 10th day of each month .

- a. **“Conference Financial Report” form** – A copy of this form, along with instructions, can be found in Appendix E.
- b. **Check Register** – The check register for the month.
- c. **Copy of the bank statement(s) for the reporting period** – Monthly bank statements (a copy of every page) for all Conference accounts.
- d. **Reconciliation** – This is needed if the balance shown on the Conference Financial Report form is not the same as what the bank statement(s) shows as the ending balance. This difference can be due to outstanding checks or deposits in transit or the fact that the bank statement goes beyond the end of the reporting period. The reconciled balance should be the same amount as the ending balance on the monthly Conference Financial Report form.
- e. **Copy of the Count Sheets** – A simple form including the amount of cash and checks counted and the signatures of two unrelated people responsible for the count.

In this method, the Monthly Conference Financial Reporting process reflects activity from the first to the last day of the month. The report and the bank statement reconciliation should be verified by the President via signature or e-mail before submission to the designated person at the local Council. See *“Steps to Review a Monthly Financial Report”* (Appendix F). An email from the President must include the statement that “he/she has reviewed and approved the attached reports and documents.”

3. Annual Reports

The fiscal year of The Society of St. Vincent de Paul begins October 1st and concludes September 30th. The local Council compiles all Conference reports and forwards them to the next higher Council, along with their own reports. The National Council, in turn, collects all the Reports and publishes them in a Consolidated Annual Report that is distributed to all U.S. Bishops, all U.S. Congressmen, and all U.S. members of the Society. Donors, Foundations and Federal Agencies processing grant applications frequently request this document. The Consolidated Annual Report derives its value from the timely, accurate reports of the Conferences and Councils. The Conference Annual Report Form is prepared by the Conference Treasurer and Secretary. Annual Report Forms can be found at [Annual Report Forms – St. Vincent de Paul USA Member Site \(ssvpusa.org\)](https://www.ssvpusa.org/annual-report-forms)

The instructions for how to fill out an annual report are found in the *latter pages of the paper annual report form*. These instructions are more thorough than the instructions in the Members Portal and contain examples. Treasurers are strongly encouraged to obtain these instructions at the start of each year.

4. Accounting Software

Accounting software used by Vincentians varies widely, from powerful online systems such as QuickBooks to a simple Excel spreadsheet. Many common accounting programs can be purchased at a large discount by using Techsoup. Using software rather than paper reduces arithmetic errors and usually provides more traceability.

However, the skills of the people who will use the software must be taken into consideration.

In whatever system you use, income and expenses will be broken into categories. This is sometimes called a “chart of accounts”. For Option #1 Conferences, the Council will tell you which categories to use. For Option #2 and #3, it is recommended to use categories based on the Annual Report categories. Some things to keep in mind:

- The numbering of Annual Report categories can change from year to year. (This year’s #10 may be next year’s #11).
- You may want to break some of the Annual Report categories into sub-categories, so you can report what your members want to know. That is fine.
- The Annual Report categories and how they are calculated **do not** exactly correspond to line items in a 990. Please see “Basics of Filing Annual 990 Series Reports”.
- Read the full annual report instructions, found in the latter pages of the paper Annual Report form. This is the most reliable source.

5. Client Management System

Many Councils and Conferences use an online client database to lessen the treasurer’s workload, increase financial transparency and accuracy, ease of reporting and increase Conference collaboration. If available, the National Council recommends its use, in addition to any accounting software that helps organize and maintain the books and records of the Conference. SVDP National partners for software can be found at [National Partners – St. Vincent de Paul USA Member Site \(ssvpusa.org\)](http://ssvpusa.org)

6. Annual Audits

a. Internal Audit

The Bylaws for Conferences in the Society of St. Vincent de Paul Society state: “Each Conference will undertake annually, an internal audit and report the results to the District Council or next higher Council.” The internal audit should be conducted by two unrelated members designated by the Conference who are not usually involved in the financial process.

The following should be submitted to the District Treasurer no later than September 20th:

- “Template for Collecting, Counting, & Depositing Donations Checklist” (Appendix B)
- “Conference Annual Internal Audit Worksheet” (Appendix G)
- “Verification of Conference Internal Audit Form” (Appendix H)

The District Treasurer will submit these items to the local Council by no later than September 30th. In addition, each year the Council will hire an accounting firm to conduct an audit.

When a new Conference President is elected, they may choose to conduct an internal audit. However, this audit does not fulfill the requirement for the annual internal audit for that fiscal year.

The internal audit will cover the following steps:

1. Become familiar with the Conference/Thrift Store Treasurers’ Handbook.
2. Review any previous audits to determine if the problems outlined have been addressed and corrected.
3. Verify that records are retained according to the Schedule below.
4. Verify signatories on the account with the signature card at the bank.

5. Review the Conference Guidelines for disbursing funds.
6. Randomly select one month from each quarter of the fiscal year being examined. For each of the selected months, check income:
 - a. Verify that the deposits reflected on the bank statements agree with the income recorded in Conference records.
 - b. Select one deposit for each month to verify that the count sheet, deposit slip, Conference records, and bank statement all agree.
 - c. Review the reconciliation of the Conference's ending book balance (on the Financial Report) with the bank statement to make sure they agree.
7. Check expenditures by selecting at least three (3) disbursements from each of the four months being reviewed:
 - a. Compare the amount on the check with the amount on the bank statement.
 - b. Make sure that checks listed on the reconciliation "clear" the bank on the following month's bank statement. (If a check has not cleared in the following month, determine if a stop payment is necessary.)
 - c. Determine whether the disbursement is recorded in the correct expense classification on the monthly financial report.
 - d. Determine that the disbursement is supported by proper documentation including case record form, receipt, check request form, and/or invoice.
8. Verify that the Conference acknowledged donors who gave \$250 or more in a single donation.
9. Sign and submit the Verification of Audit form with the appropriate description of the reviewer's findings.

b. External Audit

If your Conference or Council are required to obtain an independent audit and hire an accounting firm, the accounting firm will rely heavily on the internal controls, policies and procedures that SVdP has in place for the Conference Treasurers.

The details of the review will be communicated from the accounting firm, but the process will be like the following: After reviewing the register, the auditors will request documentation supporting several of the transactions. The auditors will meet with the Treasurer and President to examine the supporting documentation and discuss the following items:

1. Method of counting collections (who allowed, how many)
2. Documentation of counts and other records retained.
3. Method of securing donations.
4. Method of tracking and acknowledging donors.
5. Initiation process for payments.
6. Types of expenses paid by Conference.
7. Approval process for payments.
8. Supporting documentation for payments.
9. Method of disbursing funds (checks, on-line bill pays, etc.)
10. Signature authority and for what limits.
11. Reimbursement procedures.
12. Document retention policy.

During operation, Conferences generate case records, bank statements, invoices, etc. Confidentiality demands that all records on individuals and families served be kept in a secure, private place.

c. Record Retention Schedule

Annual Conference Report *....Permanent	Bank Statement	3 Years
Letters of Aggregation	Cancelled Checks.....	7 Years
IRS Determination Letter..... Permanent	Invoices Received	7 Years
Bank Deposits (envelopes, etc.) ...	Meeting Minute	Permanent
Bank Reconciliations.....	Treasurer Statements	7 Years
Case Records.....	Donation Acknowledgement letters required by IRS.	2 Years
General Correspondence.....		2 Years

**including statistics, membership list, and items with historical significance.*

6. District Treasurer Role

All Districts are required to have a designated District Treasurer.

a. Welcome New Conference Treasurers

The District Treasurer should provide an orientation to the new Conference Treasurer and serve as a local resource for comments or questions. For Option #1 Conferences, The District Treasurer will collect and submit the New Conference Treasurer Form.

b. Support Conference Treasurers

The District Treasurer should keep in regular contact with Conference Treasurers in the District to answer questions and to solicit feedback about current policies and/or issues. The District Treasurer will also conduct at least one meeting per year with the Conference Treasurers in order to build community, share best practices and discuss current Council-wide policies and procedures.

c. Option #1: Review Conference Financial Reports

For Conferences operating under Option #1, The District Treasurer will review each Conference’s monthly financial report for accuracy and compliance with the policies in this Handbook. See “Instructions for Completing the Conference Financial Report Form” (Appendix E).

IV. Funding Grants Protocol for Conferences

In order to prevent duplication and competition between grant applications from Conferences, all grant applications must be coordinated with the Society’s Development office. This includes local Emergency Food and Shelter Program (EFSP, which was formerly known as FEMA) grants for rent and utilities, as well as any solicitation of a foundation or corporation. Coordination through the Development Office also prevents mishandling and misinformation which can affect the Society Locally and/or nationally. Again, the officers of the corporation, the non-profit status, and all corporate functions reside with the Council,

The St. Vincent de Paul Councils (Nationally and Locally) recognize that your local Conference is more familiar with and aware of local grant/fundraising opportunities. Therefore, you are the best resource for local funding

opportunities. The Councils are here to support your efforts and increase the efficacy of your work through strategic coordination of both internal and external services.

The non-profit status belongs to the Council and the final responsibility, both legal and financial, for the Society rests with the Board of Directors and the Council Officers who operate on their behalf. It is the policy of the Council that all grant applications be reviewed and endorsed by the Council Development Staff.

Conference Fundraising/Grant Allocation process:

- a. Conferences soliciting funding from foundations, organizations and/or institutions must contact the Council Development Office before making any requests. The Council Development Office is responsible for reviewing all applications prior to submission and assisting with subsequent reports and evaluation.
- b. When the Council Development Office receives a grant funding on behalf of, or to be shared among conferences, Conference Services will evaluate matters concerning the Rule, Officers, Membership, Tithing, etc., for compliance and advise the Development staff for appropriate allocation.
- c. The Development staff will determine an allocation method with a tracking method for reporting.
- d. The Development staff will issue instructions and manage the processing of funds.
- e. The Finance and Development Offices will monitor the fund distribution process and offer guidance and direction where needed.
- f. Conferences receiving unsolicited grant funds are required to report the fund restrictions of the agreement to the Development staff who will then inform Finance for 990 reporting.

V. Conference Best Practices

A. Tracking Donor Information

Donations are, of course, tracked in your accounting system. However, many accounting systems do not track enough donor information to enable sending receipts, thank-you, or tax letters, or quickly identify your top donors. To track donor records, a Conference may use an Excel spreadsheet, database, or other method. SVDP National has partner relationships located on their website at [National Partners – St. Vincent de Paul USA Member Site \(ssvpusa.org\)](https://www.nationalpartners.org/).

B. Verifying Client Bill Information Prior to Payment

Your Conference procedures should include verifying the amount owed before paying a bill.

For utilities, a caseworker will call the utility company to verify the amount owed by the client. Your procedures should include the steps needed to enable the utility company to release the information to you. These vary between locations and utilities:

1. Establish a relationship with the utility company, so that they recognize St. Vincent de Paul and are willing to work with you.
2. Client must first call the utility company and authorize “St. Vincent de Paul” to speak with them about the bill.
3. During a home visit, call the utility company with the client.
4. Call the client and while they are on the phone, ask them to call the utility company for a three-way

call.

C. Keeping Track of Gift Cards

The Conference should keep a log of when the Gift Cards are purchased, how many, and when they are given out and to whom they are given. A similar procedure should be followed for Gasoline Cards or other Gift Cards. As the cards are given out, they are recorded as “Add Gift Cards/Vouchers” food given to a client. This assistance type is used for purchased gift cards/vouchers ONLY. The number on the Gift Card should be recorded on a sheet.

D. Donated Goods and Services

The value of food donations should be based on the weight (pounds) of food times the current price provided by your Council. For other donated goods (furniture, clothing), Conferences should value these using the Salvation Army Valuation Guide at [The Salvation Army Thrift Stores | Donation Valuation Guide \(satruck.org\)](https://www.salvationarmyusa.org/donation-valuation-guide). Supporting documentation should be retained for all material donated items.

Draft-Update Pending 2025 Distribution



APPENDICES

Conference Treasurer's Handbook

The Society of St. Vincent de Paul

Published October 31, 2024
Updated required every five years.

Draft-Update Pending 2025 Distribution

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Confirmation of New Conference Treasurer

As of _____ (date), I _____ (Conference President) appoint
_____ (member) as Treasurer of
_____ Conference.

I _____ (Treasurer) confirm that I have received, read and understand the
procedures, policies and responsibilities described in the Conference Treasurer's Manual
_____. I further agree to abide by all the procedures and policies described
therein, to the best of my ability.

As of _____ (date), _____ (treasurer) has been added as a
signatory on the Conference bank account. Also _____ (name) has been
removed as a signatory on same account.

By my signature, I attest that the above statements are true:

Conference President

Date

Treasurer Contact Info:

Conference Treasurer

Date

Street

District Treasurer

Date

City, State, Zip code

Home Phone/Business

Cell Phone

Email

Collecting, Counting and Depositing Donations Checklist

Your Conference should have a written procedure for collecting, counting, and depositing donations which covers the following items.

Sunday Collections

- Does your Conference have a monthly collection?
- On which Sunday does it usually occur?
- Does the parish distribute SVdP envelopes for the collection?
- Do you collect money “at the door”?
- For Sunday collections, how is the money collected, secured, counted, deposited, posted?
 - Who collects the money?
 - How is the money secured between collection and count?
 - When and where is the money counted?
 - Do the same people count the money each week, or is there a rotation of counters?
 - Is the money counted in a secure location?
 - Who signs the count sheet?
 - Who prepares the deposit slip?
 - Who deposits the money and how?
 - Who gets the donor records?
 - Do you keep copies of envelopes/checks?

Other-than Sunday Collections

On non-collection Sundays, how is money collected, secured, counted, deposited, posted? (For example, parishioners who forgot to drop their SVdP envelope in the basket on the 2nd Sunday of the month, and then drop it in the basket on the 3rd Sunday of the month?)

Do you have a “poor box” in the church? If yes, how is the money collected, secured, counted, deposited, posted?

When you have a fundraiser, how is the money collected, secured, counted, deposited, posted?

When you have a “secret collection” at the Conference meeting, how is the money collected, secured, counted, deposited and posted?

When someone puts a donation in the SVdP mailbox at church, how is the money collected, secured, counted, deposited, posted?

Do you receive online donations?

If through the parish website, is the parish sending tax receipts or is SVdP?

If through your website, who is responsible for sending tax receipts as needed?

Who has the password and maintains the website?

Who is paying the credit card fees? How are those logged into your books?

Which employee-matching networks do you receive funds from (if any)? If the network has an online account (e.g., Benevity), who is managing that?

Acknowledging Donors

How are donations recorded?

How and how often are donors acknowledged?

Send a Thank You note....not just a tax letter. Qualified Charitable Deduction (QCD) keep a copy of the check and send it to the Donor along with the Tax letter.

SAMPLE COUNT SHEET For Donations

Week of _____ Name of Conference _____ Date: _____

Parishioner Checks in Envelopes

Tape 1 # of checks () \$ _____

Tape 2 # of checks () \$ _____

Tape 3 # of checks () \$ _____

Total # of Envelopes () \$ _____ **Total checks in envelopes**

Run two tapes on an "adding machine" – one on envelopes and one on checks.

Total # of Parishioner Loose Checks () \$ _____ **Total**

Total # of Visitor Loose Checks () \$ _____ **Total**

Copy all loose checks. Attach copies and tape to yellow carbon of deposit ticket.

Parishioner Cash in Envelopes

Loose Cash

100's () \$ _____
 50's () \$ _____
 20's () \$ _____
 10's () \$ _____
 5's () \$ _____
 1's () \$ _____
 Quarters () \$ _____
 Dimes () \$ _____
 Nickels () \$ _____
 Pennies () \$ _____

100's () \$ _____
 50's () \$ _____
 20's () \$ _____
 10's () \$ _____
 5's () \$ _____
 1's () \$ _____
 Quarters () \$ _____
 Dimes () \$ _____
 Nickels () \$ _____
 Pennies () \$ _____

Total Cash In Envelopes \$ _____

Total Loose Cash \$ _____

Total for Deposit \$ _____

Volunteer Signatures _____

Check Request

Date: _____ Due Date: _____

TO: _____ (Treasurer)

Please issue a check to _____ in the amount of \$ _____.

Mailing address: _____

Explanation: _____

Receipts attached _____

Requested by: _____
SVdP Caseworker

Or Send an Email with all of the relevant data above .

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Instructions for Completing the “Monthly Conference Report” Form

Below you will find answers to some typical questions or problems that may arise as you complete the Monthly Conference Report. We welcome your feedback on how to improve the Report or instructions.

Introduction

The Monthly Conference Report is a snapshot of all the financial transactions that have taken place during the reporting period. In other words, the End of Month Report should include all the deposits that were made during reporting period and all the checks that were written during the month, regardless of whether the check or deposit appears in the end of month bank statement. If you made a check/deposit during the reporting period, but it does not appear on the bank statement (i.e., it has not “cleared”), then include the check/deposit on your report.

Last Month’s Ending Balance

- The current report opens with the same number as the Ending Balance from the previous report. (This number is usually not the same as the “Opening Balance” on your bank statement.)
- The beginning balance “Last Month’s Ending Balance” should include all accounts. The Society recommends that each Conference have only one checking account. However, some conferences have found it necessary to have a second checking account.

Donations from Members (Line 1)

Financial contributions from Active, Associate and Contributing Vincentian Members, including the secret collection taken up at Conference Meetings only. Checks from Members that come through Church collections should not be included.

A detailed description of the types of members is found in the Rule: Part III, Statute 3. In brief,

- Active (or Full) Members participate regularly in the prayer life, meetings, and charitable activities of the Conference.
- Associate Members may or may not attend Conference meetings or engage in the works of the Society on a regular basis... [but they] are kept informed of the developments and activities of their [Conference and Council]

Church/Poor Box Collections (Line 2)

Line 2 reflects money donated through the church’s offertory, poor box, online, or “at-the-door” collections.

Fund Raising – Special Works (Line 3a)

Money collected from fundraising and special works.

Fund Raising – Stores (Line 3b)

Money deposited from thrift store account for use by the conference for financial assistance.

Appendix E – continued

Grants (Line 5a)

Only grant funds that are deposited in the Conference account should be listed on line 5a. However, only qualified grants that meet the Qualified Grant Criteria below will be included on the line. All other grants will be subject to Solidarity and reported on line 3c.

1. Must be reported to and approved by the Council Development Office prior to formal submittal of the grant request and meet the following criteria:
 - a. Must come from a government entity, corporation or foundation.
 - b. Must require an application be completed, or at a minimum a letter of request be submitted.
 - c. Must be for a specific purpose and must request a grant report to be sent to the grantor.
2. A bequest is not a grant. Solidarity must be paid at the time the bequest is received.
3. An individual gift is not a grant. Solidarity must be paid at the time the individual gift is received.

Solidarity Contributions (Line 9)

For conferences with prior year's annual income of less than \$50,000 the contribution is 7.5%. For those conferences with prior year's annual income greater than \$50,000 the percentage is 10%. Annual income excludes grant money received, fundraising expenses and contributions from other Conferences/Councils. Money sent to another Conference or Council may not be used to reduce the solidarity payment. On the 20th of each month, the Council Finance office will draft the conference bank account for the solidarity amount due for the prior month.

The amount of the solidarity obligation should be recorded in the month in which it was incurred unless the Conference has received permission from the respective District Treasurer to record in the following month. As described on the previous page, if the check/transaction was not written in the report period, then it should not be on the report. The report should reflect all financial actions that took place during the reporting period.

Number of People Helped

These numbers are recorded after each home visit and are totaled and entered here.

Reconciliation

The Ending Balance should be the same number as your check register Balance. This will usually not be the same as the "Ending Balance" on your bank statement.

Appendix E
Again, Council-specific.

CMS SVdP

MONTHLY CONFERENCE REPORT

Fiscal Year:	
---------------------	--

(Arch)Diocesan Council: _____ **District Council:** _____

Conference Name: _____

Address: _____
Street
City
State
Zip

Reporting Period From: _____ to _____ (1 Month)
 Frequency Of Meetings: Weekly Every other week Monthly Other

Our Conference has formally adopted and is in compliance with the most current version of "Document 1: Bylaws for Conferences," which can be found on www.svdpusa.org. Yes _____ No _____

Treasurer's Report

(Includes Receipts and Expenses from Conference Stores and Special Works)

Last Month's Ending Balance (Required)	
Adjustments to Last Period's Ending Balance - attach an explanation	
Beginning Balance (Required)	

Receipts

1. Donations from Meetings			
2. Church/Poor Box Collections			
3a. Fund Raising - Special Works			
3b. Fund Raising - Stores			
3c. Fund Raising - Special Events/Other			
4. Other SvdP Contributions			
5a. Other - Qualified Government Grants Only			
5b. Other - Disaster Funds			
5c. Other - Capital Campaign Funds			
5d. Other - Other Restricted Funds			
5e. Other - Misc. Receipts			
Total Receipts (1 thru 5e)			

Expenses

6. Those We Serve			
7. Disaster Contributions			
8a. Domestic Twinning			
8b. International Twinning			
**Attach contact list for International Twinning Partners			
Subtotal (A) (6 thru 8)			
9. Solidarity Contributions (Dues/Tithing)			
10. Contributions to Upper Councils			
11a. Operating Expense - Special Works			
11b. Operating Expense - Stores			
11c. Operating Expense - Special Events			
11d. Operating Expense - Other			
12. Other			
Subtotal (B) (9 thru 12)			
Total Expenses (Subtotal A + Subtotal B)			
Ending Balance: Beginning Balance + Total Receipts - Total Expenses			

Appendix E continued

Visits and Services to People

(Includes Conference, Stores and Special Work s)

	Column 1	Column 2
Person-to-Person Visits	# of Visits	# of People Helped
A. Home		
B. Prison		
C. Hospital		
D. Eld er Care		
E. Other in Person		
Subtotal 1 (A thru E)		

"In Kind" Services and Goods

"In Kind" Services	# of Services	"In Kind" Value
F. Legal		
G. Medical		
H. Dental		
I. Other		
Subtotal 1 (F thru I)		
"In Kind" Goods	# of Services	"In Kind" Value
J. Food		
K. Furniture		
L. Clothing		
M. Other		
Subtotal 2 (J thru M)		

Total "In Kind" Services and Goods (F thru M)

Total Hours of Service: Members	
Total Hours of Service: Non-Members	
Estimated Miles in Vincentian Services	

Signature of Conference President

Phone

Date

Signature of Conference Treasurer

Phone

Date

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Appendix

Membership

	Asian	Black	Caucasian	Latino	Native American	Pacific Islander	Mixed/Other
Active (Full) - Under 19							
Active (Full) - 19 through 39							
Active (Full) - 40 and over							
Total Active (Full)							

Associate - Under 19							
Associate - 19 through 39							
Associate - 40 and over							
Total Associate							

Total Membership	
Total Active (full)	
Total Associate	
Total Members	

Comparative Membership	Number
Total All Vincentians	
Total - under 19	
Total - 19 through 39	
Total Minority (Non-Caucasian)	
Total Non-Vincentian Volunteers	

6a. Burials/Funeral	
6b. Education/Day Case	
6c. Medical/Prescriptions/Counseling	
6d. Clothing/Household Items	
6e. Food/Groceries	
6f. Housing/Rent	
6g. Temporary Lodging	
6h. Transportation	
6i. Utilities	
6j. Legal Fees/Licenses	
6k. Recreation/ Camp Fees	
6l. Miscellaneous	
6m. Special Works	
Total Direct Aid (6a thru 6m - same as Line 6)	

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Other Visits and Services Data

(Other Assistance that is not Financial or "In Kind")

Services	# of Services
N. Jobs Obtained	
O. Referrals	
P. Travel Aid	
Q. Spiritual Aid/Sacraments	
R. Other	

Telephone Only (split from Other In-Person)	# Contacts	# Helped
S. Telephone-Only Contacts		

Client Demographics

Ethnicity	Male	Female
Asian (a)		
Black/African American (b/aa)		
White/Caucasian (c)		
Hispanic/Latino (h/l)		
Alaskan/Native American Indian (ai)		
Native Hawaiian/Pacific Islander (pi)		
Mixed/Other		

Hours and Miles

Details	Hours	Miles
Case - Client Visit		
Conference Meetings		

Draft-Update Pending

Steps to Review a Conference's Monthly Financial Report

Conference Presidents are required to review the monthly report it to their District Treasurer.

1. Does the beginning balance of this month's report match the ending balance of last month's report?
2. Does the ending balance of this month's report match the check register ending balance, also noted as the "Financial Statement Ending Balance" on the check register?
3. Does the "Statement Beginning Balance" match the beginning balance on the bank statement?
4. Similarly, does the "Statement Ending Balance" match the ending balance on the bank statement?
5. Review the monthly report to see if the income and expenses are reported on the correct line(s) and/or if there are any line items that are unusual. For example, is there a big expense in "Burial Expense" but you know you did not help anyone with that? Or your utilities expenses are double what they usually are.
6. Review the bank statement and/or check register. Do any expenses or deposits look out of the ordinary?
7. If check images are on the bank statement, review the images. Are there any expenses for unusual amounts, to unusual vendors, to members of the Conference, to individuals, etc.?
8. After reviewing the report, reconciliation and bank statement, be sure the Conference Treasurer AND President sign it (physically or via e-mail) before forwarding to the District Treasurer. An email from the President must include the statement that "he/she has reviewed and approved the attached reports and documents."
9. Retain a copy for the Conference's records.

Conference Annual Internal Audit Worksheet

Conference Auditors will complete the Verification of Audit Form and submit Form and Worksheets to the Conference President who will then forward to the District Treasurer, by September 20th each year.

Conference Auditors must be two unrelated persons who are not involved in the financial procedures of the Conference (including counting/depositing money and/or signing/issuing checks/payments).

Name of Conference: _____

Names of Auditors: 1) _____

2) _____

For the fiscal year beginning October 1, 20____ and ending September 30, 20____

Choose one month from each group:

1st Quarter: October – November – December: _____

2nd Quarter: January – February – March: _____

3rd Quarter: April – May – June: _____

4th Quarter: July – August – September: _____

For each selected month, have available:

- Conference Financial Statement if available.
- Bank Statement
- Reconciliation page
- Count sheets and deposit slips for the month
- Client worksheets for the month
- Someone available with access to software program

Auditors are familiar with the Treasurers' Handbook/Appendix.....Yes No

The signatures on the account have been verified with the bank..... Yes No

Any problems from previous audits have been addressed..... Yes No

The Conference follows the SVdP record retention policy..... Yes No

Funds are collected according to Income Procedures..... Yes No

Funds are disbursed according to written Conference Guidelines.....Yes No

Letters/e-mails sent to donors who contributed \$250 or more at one time..... Yes No

Appendix G continued

First quarter (Oct-Nov-Dec)

Month/Year selected: _____

DEPOSITS:

	Yes	No	Comment
Do all deposits on the bank statement match the deposits on the Financial Report?			
Does the bank statement's reconciled amount match the Financial Report balance?			
Select one deposit: \$ _____ Date _____ Do the amounts on the count sheet, deposit slip and bank statement all match?			

EXPENDITURES: For the month, select at least three disbursement records.

Expenditure #1:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Are the expense categories classifications correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation in CMS or other records? (case record form, receipt, check request form, and/or invoice)			

Expenditure #2:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the accounting expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation in CMS or other records? (case record form, receipt, check request form, and/or invoice)			

Expenditure #3:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the accounting expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation in CMS or other records? (case record form, receipt, check request form, and/or invoice)			

Appendix G continued

Second Quarter (Jan-Feb-Mar)

Month/Year selected: _____

DEPOSITS:

	Yes	No	Comment
Do all deposits on the bank statement match the deposits on the Financial Report?			
Does the bank statement's reconciled amount match the Financial Report balance?			
Select one deposit: \$ _____ Date _____ Do the amounts on the count sheet, deposit slip and bank statement all match?			

EXPENDITURES: For the month, select at least three disbursement records.

Expenditure #1:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the accounting expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation in CMS or in other records? (case record form, receipt, check request form, and/or invoice)			

Expenditure #2:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the accounting expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation in CMS or other records? (case record form, receipt, check request form, and/or invoice)			

Expenditure #3:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the accounting expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation in CMS or in other records? (case record form, receipt, check request form, and/or invoice)			

Appendix G continued

Third Quarter (Apr-May-Jun)

Month/Year selected: _____

DEPOSITS:

	Yes	No	Comment
Do all deposits on the bank statement match the deposits on the Financial Report?			
Does the bank statement's reconciled amount match the Financial Report balance?			
Select one deposit: \$ _____ Date _____ Do the amounts on the count sheet, deposit slip and bank statement all match?			

EXPENDITURES: For the month, select at least three disbursement records.

Expenditure #1:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the accounting expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation in CMS or in other records? (case record form, receipt, check request form, and/or invoice)			

Expenditure #2:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the accounting expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation in CMS or in other records? (case record form, receipt, check request form, and/or invoice)			

Expenditure #3:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the accounting expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation in CMS or other records? (case record form, receipt, check request form, and/or invoice)			

Appendix G continued

Fourth Quarter (Jul-Aug-Sep)

Month/Year selected: _____

DEPOSITS:

	Yes	No	Comment
Do all deposits on the bank statement match the deposits on the Financial Report?			
Does the bank statement's reconciled amount match the Financial Report balance?			
Select one deposit: \$ _____ Date _____ Do the amounts on the count sheet, deposit slip and bank statement all match?			

EXPENDITURES: For the month, select at least three disbursement records.

Expenditure #1:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the accounting expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation in CMS or in other records? (case record form, receipt, check request form, and/or invoice)			

Expenditure #2:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the accounting expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation in CMS or in other records? (case record form, receipt, check request form, and/or invoice)			

Expenditure #3

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the accounting expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation in CMS or in other records? (case record form, receipt, check request form, and/or invoice)			

Verification of Conference Internal Audit

Conference _____

Fiscal Year _____ Date audit completed _____

The following persons are listed at the bank as signatories on our Conference Account:

Name, Office

Name, Office

Name, Office

Name, Office

Names of person(s) performing audit (please print) _____

_____ I/we, the above-named person(s), have completed an audit of the financial record keeping of this Conference, using the Conference Annual Internal Audit Worksheet (attached).

_____ I/we find that the Conference is in compliance with the financial record keeping standards set by the Society of St. Vincent de Paul and further that I/we discovered no financial record keeping problems that need to be corrected or acted upon.

_____ I/we find that the Conference is in compliance with the financial record keeping standards set down by the Society of St. Vincent de Paul and that there were only a few problems that were pointed out and corrected by the Treasurer. I/we feel that intervention by an upper level of the Society is not necessary currently. A list of the problems uncovered during the audit is attached on a separate page.

_____ I/we find that the Conference is not in compliance with the financial record keeping standards set down by the Society of St. Vincent de Paul and that there are serious problems that need to be corrected. I/we feel that immediate intervention is needed by an upper level of the Society. A list of the problems uncovered is attached on a separate page.

Signature and phone number of auditor(s):

_____ Phone _____

_____ Phone _____

Signature of Conference President:

_____ Date _____