

AMERICAN LEGION AUXILIARY  
DEPARTMENT OF OREGON  
**GENERAL OFFICE POLICY**  
**DEPARTMENT POLICY – TREASURER**

1. The Department Treasurer is a volunteer position and shall be appointed by, and work under the direct supervision of the Department President. (2011 Sec/Tres Policy #1)
2. The Department Treasurer is the Chairman of the Finance Committee.
3. It shall be the duty of the Department Treasurer to serve as custodian of the funds of the Department organization to account for same, to sign all checks in dispersing the funds of the organization, and shall perform other duties as assigned. In the absence of or in addition to the Department Treasurer, the Department Secretary shall be authorized to sign checks according to policy.(2016 Bylaws: Art III, Sec 6 – Treasurer actually reviews, not signs, need to update ByLaws)
4. The Department Treasurer shall spend the hours necessary to reconcile bank statements, post the General Ledger, review checks written as per the Budget, and prepare quarterly financial statements. (2011 Sec/Tres Policy #19)
5. The Department Treasurer shall make a report of the financial standing of the organization to the Finance Committee monthly and to the Department Executive Committee quarterly. (2017 Standing Rules C. DUTIES OF DEPARTMENT OFFICERS)
7. The Department Treasurer approves travel reimbursements and expense vouchers submitted in accordance with the Department Policies and Department Budget. (2011 Sec/Tres Policy #7)
8. Any significant changes to accounts, i.e., checking, reserves, certificates of deposits (CD's), and/or investments to include but not limited to transfer, closure, or purchase requires prior approval of the D.E.C. For example, the action of rolling over a CD would not require approval, however, closing the CD or purchasing investments does.
9. Financial management decisions may be made by the Department Treasurer, only after approval of the DEC. Those concerning significant financial or policy impact will be reviewed with the Department President. (2011 Sec/Tres Policy #4)
10. The Department Treasurer shall instruct Officers and District Presidents in the use of expense money and proper filing of expense forms. (2011 Sec/Tres Policy #22)
11. In the event an officer or chairman exceeds the budgeted amount for a particular expense, payment - or non-payment- of the amount shall be approved by the Department President and Finance Committee. (2011 Sec/Tres Policy #24)
12. The Department Treasurer has the responsibility of investing American Legion Auxiliary funds wisely and expending funds as per the Budget and direction of the Department President and the D.E.C. (2011 Sec/Tres Policy #17)
13. As Chairman will organize (at minimum) quarterly review (spot checks) of the Department's income and expenses to ensure they are recorded correctly and within the annual budget.
14. The Finance Committee shall have the Department Books audited annually. The audit and management letter will be presented to the entire DEC on or before the Spring Department Executive Committee.

15. The Department Treasurer shall oversee the engagement of an independent external auditing firm to conduct an annual audit of the financial statements for Department Headquarters. (2017 Audit & Tax Filing Policy #1)

16. The Department Treasurer in conjunction with the Finance Committee shall oversee and approve the required reports to the Internal Revenue Service (IRS Form 990 plus any and all federally required forms and reports) along with all required state and local annual tax filings. These reports shall be prepared by the external auditing firm and filed by the American Legion Auxiliary Department Headquarters accurately and in a timely manner. (2017 Audit & Tax Filing Policy #4)