



Northern California World Service Area Treasurer Guideline

History: The Treasurer is required as the Chief Financial Officer for the registered 501c3 non-profit, NCWSA.

Purpose: To provide an overview of the requirements for the NCWSA officer, the Treasurer, full details can be found in the B4 - Treasurer Guideline Procedures section below.

Authority: NCWSA Bylaws, Article VI. Delegate, Officers, and Financial Assistants, Section 9. Duties of the Delegate, Officers, and Agents/Employees, D. Duties of the Treasurer.

Prerequisites, Requirements, Skills or Talents Needed:

1. Shall have served as a current or past District Rep. and Group Rep. and be an active member in Al-Anon Family Groups.
2. In consideration of the realities of financial operations in the fellowship, the Treasurer shall be guided by the following, in order of precedence:
 - A. Al-Anon's Twelve Traditions;
 - B. Al-Anon's Twelve Concepts of Service;
 - C. Financial experience;
 - D. Common sense; and
 - E. Ability to maintain principles above personalities
3. It is recommended that the trusted servant has a financial background and experience.
4. As a practical matter, it is recognized that there are occasions when the Treasurer may need to seek assistance from others regarding financial decisions. In those situations the Treasurer shall cooperate with:
 - A. The Chairperson.
 - B. The Executive Committee as needed in addition to the Chairperson.
 - C. Situations in which there is not unanimity among the Chairperson, Executive Committee and the Treasurer, decisions shall be processed in accordance with the NCWSA Conflict & Complaint Resolution Guidelines. (see NCWSC Guideline Appendix B27)
5. Recommended to be a good listener, organized and follow instructions
6. Recommended to be dependable and responsible to all the members.
7. Recommended to have (or be provided with) a computer and be able to work with Excel spreadsheets and Quick Books and provide written reports to the committee and Assembly.

Duties:

1. The description of the Duties of Area Treasurer found in the Al-Anon Service Manual;
2. The Bylaws of the Northern California World Service Area (NCWSA or Area);
3. The group conscience of the Group Representatives of the Area as contained in motions passed at annual Assemblies; and
4. The group conscience of the Northern California World Service Committee (NCWSC) as contained in motions passed at committee meetings.

Responsibilities (Details are provided below in the Treasurer Guideline Procedures):

1. Shall be the Chief Financial Officer of a Registered 501c3 – Non-Profit
2. Shall be an Officer of NCWSA and participate in monthly meetings



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3. Shall manage the donations received by the financial assistants for all events and from all groups, districts and individuals.
4. Shall sign on all bank accounts
5. Shall pay all the bills in accordance with the guidelines and the budget.
6. Shall keep and maintain the financial records and the software files.
7. Shall report and provide financial information as requested.
8. Shall prepare financial statements and make financial reports quarterly
9. Shall provide the Assembly an annual Financial Report and updates as needed.
10. Shall keep a list and prepare or cause to prepare the required local, county, state and federal tax returns such as Quarterly Sales Tax return, Annual Tax Return and Annual Raffle Report.
11. Shall be a member of the budget committee.
12. Shall calculate the prudent reserve annually and recommend the prudent reserve amount to the budget committee
13. Shall send out or cause to be sent out appeals to all Al-Anon Family Groups in Northern California for support.
14. Shall attend seminars, conferences and meetings as may be authorized by NCWSA including Committee, Assembly, Convention and NOCAC.
15. Shall perform all duties incident to the office of Treasurer and such other duties as may be required by law, by the Articles of Incorporation of NCWSA, or by these Bylaws, or which may be assigned to him/her from time to time by NCWSA.

Time Line: (If applicable)

1. See copy of Corporate Timeline for important due dates.

Amount of time per month, year or term required (Varies based on experience):

1. Attend Area turnover meeting and meet with Past Treasurer to Review and receive NCWSA financial files-January – 8 hrs/panel
2. Prepare Reports and Attend each NCWSC meeting and 2 Assemblies – 75-80 hrs/year
3. Attend Convention and NOCAC to support the event Treasurer and pay for the facility unless other arrangements are made with another officer or event Treasurer. – 16-40 hrs.
4. Provide information for each event financial assistant. Varies 12 /year about 12 hours.
5. Prepare for the Annual Audit – January – 40 hours
6. Answer Question of the audit committee – January - 8 hrs
7. Answer Questions of the EC 2X per panel – Varies- 8 hrs
8. Attend Monthly Officer Calls – 12 hrs.
9. Prepare the summary for the CPA for the annual taxes – February 5 hrs.
10. Work with NoCAC quarterly on their financial report – 2-5 hrs per Qtr.
11. Register and File the annual Raffle report – September 1-2 hrs per year
12. File the Quarterly Sales Tax Reports – 1-2 hr. per qtr
13. Post all the Deposits in QuickBooks – Weekly and as needed 2-8 hrs.
14. Review all expense claims for reimbursement and create checks and send to chair for final review and signature – Weekly/Bi-Monthly as needed – 6-12 hrs
15. Calculate the ample prudent reserve using formula – 2-4 hrs.
16. Attend budget committee meetings as needed – varies 5-10 hrs./yr.



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Expenses:

1. Expenses include office supplies, postage, ink, envelopes, checks, deposit slips and stamps, printer and computer provided if needed in addition to any travel expenses to attend required events, committee meetings and assemblies.

Resources: (Tools and Equipment Needed):

1. B4 – Treasurer Guideline Details
2. NCWSC Guidelines and Bylaws
3. Professionals, such as the CPA or bookkeeper
4. A committee of financial assistants to help with the responsibilities. Recommend a deposit financial assistant and a receipts financial assistant in addition to event treasurer's and financial assistants.
5. A good computer and printer capable of running QuickBooks. (Equipment can be provided by the area if needed.)
6. Email and access to the internet.

Forms Used(Need to be updated with current Treasurer's Address):

1. A4 – Expense Form
2. A6 – Advance Form
3. A15 – Outside Vendor Form
4. A25 – Group Donation Form – Update with address for PO Box receiving donations.
5. Other spreadsheets to do annual calculations including the prudent ample reserve; insurance; depreciation; sales tax calculation; and logs for registration for events.

Other Information:

1. It is necessary to have experience with the Steps, Traditions and Concepts
2. It is helpful to get experience from Past NCWSA Treasurer's
3. It is recommended to have a good Service Sponsor and Sponsor

Treasurer Guideline Procedures:

Application of NCWSA Bylaws, Article VI Section 9.D

The Treasurer:

1. **"Shall be the Chief Financial Officer of NCWSA."**
 - A. Responsible to the Groups as the Chief Financial Officer (CFO) of NCWSA;
 - B. Represents NCWSA as the CFO to all outside agencies and organizations; and
 - C. May be bonded at the discretion of the NCWSC¹
 - a. May be capable of being bonded or equivalent alternatives as selected by the Area.
 - i. Provide NCWSA insurance carrier such personal information as is normal and customary for such insurance or bonding.
 - b. The Area may elect alternatives to bonding.

¹ This replaces the bylaw "shall be bonded" which was removed by the Assembly in September 1996. This was rephrased and left in the guidelines to provide NCWSA/NCWSC with flexibility in this issue.



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- i. Insurance against misconduct or mysterious loss.
 - ii. Self-insured.
2. **"Shall be responsible for all funds & securities of NCWSA and delegate to the Financial Assistant(s) the deposit of all such funds in such banks, trust companies or other depositories as shall be approved by the Executive Committee."**
- A. Operating Funds
- a. Checking Accounts
 - i. Open and maintain bank checking accounts for "Operations" and "Pink Can Institutions Literature" at a bank or equivalent (NCWSA funds 100% Federally insured) financial institution convenient to both the Treasurer and the assistants that processes donations.
 - ii. Maintain a positive balance at all times.
 - iii. Maintain an electronic register of all bank account transactions
 - iv. Signature requirements
 - (a) All officers are signatory to all accounts:
 - (b) At least two signatures are required on all checks.
 - (c) No officer may sign any check for reimbursement to that officer or that officer's committee expenses.
 - b. Northern California Alateen Conference (NOCAC) Checking account
 - i. Area Treasurer and Chairperson to be signatories on the NOCAC registration account and one of them to sign every NOCAC check for payment to the hotel.
 - c. Cash & Cash Advances
 - i. NCWSA does not maintain a petty cash fund.
 - ii. May provide Advance funds for NCWSA events to the event chair for cash drawer start up for registration and sales.
- B. Prudent Reserve
- a. Calculate the Prudent Reserve annually after the close of the books for the prior year and submit the calculation to the Budget/Audit Committee for the committee's review and approval.
 - b. Upon approval, the Budget/Audit Committee will notify the Executive Committee Chair. In turn, the Executive Committee will review the proposed Prudent Reserve and if approving will notify the Treasurer to transfer the approved amount to the NCWSA appropriate savings/investment account.
 - c. Take the necessary action to execute any transfer.
 - d. Short-Term Savings [Bank Savings Account]
 - i. Open and maintain a regular savings account at a bank or similar institution (NCWSA funds 100% Federally insured).
 - ii. Transfer funds from the savings account to the checking account to finance seasonal cash flow requirements of the Area:
 - (a) within limitations established by the Executive Committee; and
 - (b) with a second officer's signature.
 - e. Long-Term Savings [CD's and other long-term investment vehicles]
 - i. Maintain Certificates of Deposit (CD's) and/ or other long-term financial investment vehicles as directed by the Executive Committee.



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- ii. Provide the Budget Committee and the Executive Committee with an accounting of all investments held:
 - (a) 30-60 days prior to maturity of any single investment, and
 - (b) as requested by either committee.
 - f. Formula to calculate the size of Prudent Reserve
 - i. The size of the Prudent Reserve fund of NCWSA is calculated by a formula equal to the annual average sum of the following expenses: Actuals for the previous three years is added and divided by three.
 - (a) Expenses included are:
 - (1) 12 Stepper and Alateen Express;
 - (2) Officer and Delegate;
 - (3) Officer conference;
 - (4) Coordinator;
 - (5) Committee;
 - (6) Corporate expenses;
 - (7) Chairperson Discretionary fund;
 - (8) NCWSC Committee; and
 - (9) Northern California Alateen grant.
 - (b) Expenses not included are events that are intended to be self-supporting through registration and other income, such as:
 - (1) Annual Convention
 - (2) Assemblies
 - (5) Sponsor R&R
 - (6) NOCAC
 - (7) TEAM
 - (8) H&I
 - (9) Other authorized NCWSA events.
 - (c) Calculation of the prudent reserve includes all bank accounts except the pink can fund which is separate and maintains its own prudent reserve. It is useful to maintain the prudent reserve as three months operations in the checking and the remaining nine months operations split between the CD's and the savings/money market accounts.
- 3. "Shall record the deposit of and provide acknowledgment for all funds received and document all money due and payable to NCWSA from any sources whatsoever"**
- A. Recording of Deposits:

Be assisted by Financial Assistants for the receipt and accounting of incoming funds. As a prudent segregation of duties, the Financial Assistant(s) receive and deposit the NCWSA funds into the NCWSA bank accounts and the Treasurer does the recording and accounting of the incoming funds in accordance to the following procedures:

 - a. For each bank deposit made, the Financial Assistant(s) shall send to the Treasurer: a copy of the bank deposit slip; a copy of the bank deposit receipt; copies of the checks received; and a copy of the deposit log maintained by the Financial Assistant.
 - b. Deposit records shall be received by the Treasurer at least monthly.



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- c. Record the deposits in the NCWSA general ledger on a monthly basis.
 - d. In the event that funds are directly received by the Treasurer, the Treasurer shall forward the deposit to the Financial Assistant responsible for the Post Office Box and notify the sender of the funds of the proper mailing address for the funds so that future incoming funds are sent to the appropriate Financial Assistant.
 - B. Provide the Financial Assistants with the appropriate materials needed to perform their duties such as:
 - a. Deposit slips and endorsement stamp.
 - b. Appropriate log forms (donations, registration, sales, etc.).
 - c. Any other document or information that would be deemed necessary to perform their function.
 - d. The Treasurer with the approval of the Executive Committee will open and maintain a **business P.O. Box in the name of NCWSA** to be used by the "Financial Assistant for the Post Office Box". The P.O. Box should be located within a reasonable distance of the home of the financial assistant. This P.O. Box is only to be used for the donations to NCWSA.
 - C. Acknowledgment Of Funds Received:
 - a. "Thank You" letters shall be sent for all donations received. This should be done in accordance with the Internal Revenue Requirements for 501(c) (3) non-profit corporations.
 - b. To perform this function the Treasurer may seek the assistance of one or more Financial Assistants whose sole duty is to prepare and mail the "Thank You" letters.
 - D. Other:
 - a. The Treasurer shall provide the Financial Assistants with the information needed to obtain the reimbursement of expenses incurred in the performance of their NCWSA duties.
 - b. See also the FINANCIAL ASSISTANT GUIDELINE for a detailed description of selection and duties. (NCWSC Guideline Appendix B4.1)
4. **"Shall disburse, or cause to be disbursed, the funds of NCWSA as may be authorized by the members of NCWSA and directed by the Executive Committee, taking proper vouchers for such disbursements"**
 - A. Disbursements:
 - a. disburse funds as directed by the members of NCWSA as documented in the following:
 - i. Motions passed by the Assembly;
 - ii. Motions passed by the NCWSC;
 - iii. NCWSC guidelines; and
 - iv. Budgeted Expenses approved by the Assembly.
 - b. The Budget Committee prepares an annual line by line budget that is approved by the NCWSC. At the Annual Assembly the members of the Assembly, in turn, approve the budget by expense category instead of line by line. The expense categories are as follows:
 - i. Officers & Delegate
 - ii. Coordinators



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- iii. Committees
 - iv. Conferences
 - v. Events
 - vi. NoCAC grant
 - vii. 12 Stepper expenses
 - viii. Corporate expenses
 - c. Disburse funds in accordance with the amounts budgeted for a category for the current fiscal year.
 - d. Expenses in excess of a budgeted category must be approved by the Executive Committee as long as the overall budget for the fiscal year is not exceeded.
 - e. No matter what the amount budgeted, NCWSA should always pay its incurred liabilities to third parties.
 - f. Monitor the Budgeted versus Actual expenses on an ongoing basis.
 - g. Provide Budgeted versus Actual reports showing overages at least on a quarterly basis to the NCWSA Chairperson, the Chair of the Executive Committee and the Chair of the Budget Committee.
 - h. When it appears that a line item expense is going to exceed its budget, contact the person whose budget it is and discuss with them what they expect their expenses will be for the balance of the fiscal year.
 - i. Periodically contact the members of the NCWSC committee that have budgeted expenses to find out what their expectations of usage of their annual budget is. This in order to see what budgeted amounts would be available for use within a budget category.
 - j. If it appears that actual expenses will exceed a category's budget, the Treasurer shall confer with the NCWSA Chairperson to discuss the matter and notify the Chair of the Executive Committee. The NCWSA Chairperson may authorize the use of the Chair's **Discretionary Fund** to cover the excess. If the Discretionary Fund is not available, the expense exceeding the budgeted category must be approved by the Executive Committee.
- B. Taking Proper Vouchers:
- a. Be responsible to provide and maintain forms to be used for the request of disbursements.
 - i. Expense Reimbursement Report (NCWSC guideline appendix form A4)
 - ii. Advance Request form (A6)
 - iii. Request to pay third party vendor form (A15)
 - b. Receive and pay invoices from third party vendors for products or services that have been approved by the NCWSC and included in the budget such as Insurance premiums, telephone conference service, and taxing authorities.
- C. Timing For Submitting Disbursements Requests:
- a. In accordance with the NCWSC Guideline, Expense Reports must be submitted no later than 60 days from the date the expenses are incurred, except that at the end of the calendar year, Expense Reports must be submitted no later than December 15th. If the submitter has not met this requirement, the Treasurer may return the Expense Report to the submitter without payment.
- D. Advance Requests:



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- a. NCWSA does not usually reimburse expenses in advance of the expense being incurred. However, there are occasions when there is a need for an NCWSC member to request funds ahead of the expenditure. In this case the following procedure is used:
 - i. The requester submits an ADVANCE REQUEST form (A6) to the Treasurer at least 30 days in advance of the expenditure. The ADVANCE REQUEST must clearly indicate the nature of the expenditure and the date that the expenditure will take place. After determining that the request is valid, the treasurer issues a check.
 - ii. The requester must submit to the Treasurer within 60 days of the expenditures taking place, an Expense Report with all actual expenditure receipts attached and showing the amount of the advance. In the event that the actual expenditures were less than the Advance, the requester must include a check or money order in the amount of the unused advance.
 - iii. The treasurer does not approve additional advances from the requester until expense report(s) have been submitted documenting the expense for which the advance was originally approved and no funds are left unspent.
 - iv. If the requester fails to provide the receipts and accounting for the expenditures, the Treasurer at the end of the calendar year is required to report the amount of the Advance as income to the Requester on FORM 1099-MISC as required by the IRS.
 - v. The treasurer keeps a log of Advances and their disposition.
- 5. "Shall keep and maintain adequate and correct accounts of NCWSA's properties and business transactions, including accounts of its assets, liabilities, receipts, disbursements and losses."**
- A. Financial Accounting. The books of NCWSA shall be maintained by the accrual method of accounting.
 - a. Maintain a computer-based bookkeeping system.
 - i. Software property requirements:
 - (a) Standard, commercially available third-party software;
 - (b) Must contain and use "audit trail" feature;
 - (c) Must contain password protection; and
 - (d) May be operated on NCWSA owned computer equipment OR TREASURER OWNED EQUIPMENT.
 - ii. Data Security
 - (a) Data Backup
 - (1) Data entry session—backup to a separate drive/device with each data entry session. Backup data may be overwritten.
 - (2) Monthly—backup ytd data to a separate drive/device.
 - a. At least the previous 2 yrs data shall be maintained. .
 - b. Copy of the backup data shall be forwarded to the Alternate Delegate to provide separate site backup.
 - (b) Password Protection
 - (1) The accounting software password protection capabilities must be used. The Treasurer shall setup the password which is then shared with the Al-



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ternate Delegate. Password should be changed if either or the Treasurer or Alternate Delegate person changes.

- b. Monthly Reports
 - i. The Treasurer shall produce standard financial reports each month.
 - (a) Balance Sheet
 - (b) Income Statement
 - ii. Monthly reports shall be provided to each of the other Officers and the Executive Committee Chair.
 - B. Property Lists
 - a. The Treasurer shall maintain a list of all personal property owned by NCWSA (computers & peripherals, software, furniture, etc).
 - i. Descriptions including model number and serial numbers, if applicable.
 - ii. Date acquired.
 - iii. Cost.
 - iv. Current status.
 - v. Depreciation Schedule
 - b. The Treasurer shall provide a written property report annually to the officers and chair of the executive committee.
 - c. The Treasurer shall provide the Bylaws and Insurance Coordinator with updated property lists as appropriate.
 - d. Files to Keep
 - e. Keep on hand the most recent 3 years of Federal Forms 990 or 990EZ, so they can be available on request.
 - f. Keep in corporate files all Federal and State forms, including income, sales tax, raffle and others.
6. **"Shall render to the Officers and Executive Committee, whenever requested, an account of any and all of his or her transactions as Treasurer and of the financial condition of NCWSA."**
- A. Provide the accounts when requested.
 - B. Requests for special accountings must be made by at least two other Officers or members of the Executive Committee.
7. **"Shall prepare, or cause to be prepared and provide the quarterly and annual financial statements consisting of regular bank reconciliation, month-end balance sheets, income/expense statements and cash flow reports to the Chairperson of the Executive and Budget Committees."**
- A. Prepare all customary financial statements to be included in any required financial reports.
 - B. Seek assistance in the preparation of financial statements if needed.
 - a. Seeking the experience, strength and hope of previous trusted servants is always encouraged in Al-Anon.
 - C. Seeking the paid assistance of professionals (accountants, etc.) may be done with the concurrence of the Chairperson.
8. **"Shall provide a budget status report quarterly, and an annual report."**



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- A. Quarterly Reports
 - a. The Treasurer shall produce periodic standard financial reports for the most recent quarter to communicate the financial condition of the Area to the NCWSC and the Assembly.
 - i. Balance Sheet
 - ii. Income Statement
 - iii. Budget Status Report; both detailed and summary showing budget vs. actuals.
 - b. District Donation Reports could be available upon request by District Reps, if detailed information is available to the Treasurer.
 - c. Present quarterly reports at the NCWSC meetings and the NCWSA Assembly.
 - d. Provided quarterly reports to the editor of the *12 Stepper* for publication.
 - B. Annual Report
 - a. Produce standard financial reports, specific special reports, and any other reports or explanations necessary to communicate the financial condition of the Area to the NCWSC.
 - i. Balance Sheet
 - ii. Income Statement
 - iii. Budget Status Reports; both detailed and summary showing budget vs. actual.
 - b. The Final Annual Report shall be presented at the Fall Assembly.
 - i. Present the preliminary Annual Report at the first NCWSC meeting of the fiscal year and provide it for publication in the subsequent issue of the 12 Stepper.
 - ii. Provide the final annual report to the 12 Stepper for publication in the Fall Assembly Issue of the 12 Stepper.
 - C. Triennial Report
 - a. Provide newly elected Officers and Coordinators with detailed reports to facilitate their understanding of the financial history of their position.
 - b. Triennial Report contents:
 - i. Detailed actual expense reports for prior year(s) for that Officer/Coordinator.
 - ii. Copy of Approved budget for current fiscal year.
 - iii. NCWSA Reimbursement Guidelines
 - iv. Reimbursement forms.
- 9. "Shall keep a copy of and prepare, or cause to be prepared by an independent Certified Public Accountant or Certified Tax Preparer the required local, county, state and federal tax returns/payments, and submit them on or before the deadlines and send copies to the Chairperson of the Executive and budget Committees.**
- A. Income Tax Returns
 - a. Contract with a Certified Public Accountant to prepare NCWSA's federal and state income tax returns.
 - i. The CPA's services shall include:
 - (a) Prepare the previous tax year federal and California tax exempt tax returns.
 - (1) Federal Form 990 or 990EZ, "Return of Organization Exempt from Income Tax."
 - (2) California Form RRF-1, "Periodic Report to Attorney General."
 - (3) California Form 199, "California Exempt Organization Annual Information Statement and Return."



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- ii. The Treasurer shall provide CPA with all required financial information.
 - (a) List of current Officers. Officers may use the corporate address when placing the address in public forms so that their address anonymity may be maintained.
 - (b) Income Statement produced by accounting software.
 - (c) Balance sheet, produced by accounting software.
 - (d) Statement of tax year Program Service Accomplishments.
 - (e) NOCAC financial reports
 - (f) Anything else required upon request of CPA

10. "Shall keep a copy of and prepare, or cause to be prepared, the required local, county and state sales tax reports/payments, and submit them on or before the deadlines, copies to be sent to the Chairperson of Executive and Budget Committee."

- A. Maintain a chronological list of all required tax filing requirements.
- B. California State Sales Tax.
 - a. maintain a California Resale Permit;
 - b. file the California State Sales and Use Tax return as required by the State Board of Equalization in a timely fashion; and
 - c. prepare the California State Sales Tax return for the final accounting period of the panel and provide the prepared return to the new Treasurer prior to the deadline.
- C. Other Reports
 - a. Raffle Registration, annually
 - b. Non-Profit Raffle Report, annually
 - c. S1-100 Statement of Information to Secretary of State

11. "Shall be a member of the NCWSA Budget Committee."

- A. The Budget Committee has two functions;
 - a. Propose the Annual Budget and
 - b. Perform the Audit.

12. "Shall send out, or cause to be sent out, appeals to all registered Al-Anon Family Groups and Alateen Groups in Northern California for voluntary support at least annually."

- A. Obtain a current list of active groups from the Group Records Coordinator.
- B. Mail either First Class or Bulk Mail with Return Requested; this provides group update information for the Groups Records Coordinator.

13. "Shall attend all Assembly and NCWSC meetings."

- A. The Treasurer is a full member of the Budget Committee for this task: voice and vote.
- B. The Treasurer shall assist the Budget Committee by providing the financial reports necessary to the preparation of a budget proposal and the annual audit.

14: " Shall provide the Financial Assistants all necessary materials for their duties.."

- A. Appropriate log forms (donations, registrations, sales, etc.)
- B. List of information required on each log forms
- C. NCWSA expense report forms (A-4)



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- D. List of acceptable reimbursable expenses (envelopes, paper, postage, payment of PO Box rental, mileage, etc.)
- E. Deposit stamp and book(s) of deposit slips

15. "May attend seminars, conferences, and meetings as may be authorized by NCWSA."

- A. The Treasurer or designated financial assistant may attend all seminars, conferences, and meetings which NCWSA has a financial responsibility.
 - a. Required events.
 - i. Events which currently meet this criteria:
 - (a) NCWSA's Assembly and Special Assemblies.
 - (b) NCWSC meetings.
Other meetings or events involving Treasurer participation.
 - ii. Events which do not **currently** meet this criteria:
 - (a) Alcoholics Anonymous H & I Conference.
 - (b) Northern California Council of Alcoholics Anonymous conferences (NCCAA).
 - (c) Sponsor R&R
 - (d) NCWSA Convention
 - iii. Each individual NCWSA event shall have a treasurer or financial assistant for the event. The NCWSA Treasurer shall provide each financial assistant with the financial assistant guidelines.
 - b. The Treasurer is reimbursed for expenses incurred in attending required events.

16. "Shall perform all duties incident to the office of Treasurer and such other duties as may be required by law, by the Articles of Incorporation of NCWSA, or by these Bylaws, or which may be assigned to him or her from time to time by NCWSA."

- A. The Treasurer shall perform all duties of the Treasurer incident to the office of the Treasurer and such other duties as may be required by law, by the Articles of Incorporation of NCWSA, or by the Bylaws.
 - a. The Treasurer shall advise the Chair of any such duties which are not otherwise described in these guidelines.
- B. The Treasurer shall perform other duties as assigned by the Chair, the NCWSC, or the members of NCWSA.
- C. If these additional duties are of a recurring nature, these guidelines shall be revised to include them.