

Salem Part-Time, Paid Treasurer Job Description

General Overview of Part-time, Paid Treasurer

- The church treasurer disburses all funds received into the church treasury in a responsible and organized manner, with funds identified and bills paid when due.
- Accurate records are kept of how money is spent in supporting effective ministry of the congregation.
- This position reports to the Pastor but works with finances according to the guidelines established by Chair of Finance and approved by Salem Church Council in conjunction with the Assistant Treasurer and any contracted accounting or payroll services for total fiduciary responsibility. This includes maintaining compliance with all applicable governmental tax guidelines.
- Participation in standard accounting and finance practices as one of at least three distinct positions to ensure oversight and coordination of financial transactions of the Salem UMC, the Salem Pre-School, and (prospectively in the future) the Olive Branch.

Spiritual Gifts and Qualifications Helpful for the Job

1. The person performing the duties of this position will demonstrate having one or more of these spiritual gifts: administration, discernment, giving, faith, and helping.
2. Useful skills and experiences for this position are education, training, and prior work in financial matters; ability to keep detailed, accurate records and maintain appropriate confidentiality; ability to use QuickBooks and other church finance software applications including Push Pay, and Bright Wheel.
3. Communicates effectively via email and verbally; ability to use the copy machine and/or a scanner to send documents digitally; passion for financially supporting the mission of making Christian disciples for the transformation of the world; and ability to work with individuals and ministry teams.
4. This leader should have a commitment to Christian stewardship and purposeful management of all resources that God provides.
5. The financial secretary and treasurer roles shall be held by at least two different people, additionally, these two or more people shall not be immediate family members.
6. The congregation's committee on nominations and leadership development and/or Salem Church Council may establish additional specific standards for this position, such as being bonded.

Treasurer Responsibilities

1. Send general and conference benevolence funds on hand ~~are sent~~ to the WPAUMC conference treasurer regularly, as are pastor pension payments monthly.
2. Maintain Salem Church records of all funds received as a shared responsibility with the Chair of Finance and/or Financial Secretary.
3. Refer designated memorial or endowment gifts and bequests to the appropriate body. Designated memorial and endowment gifts and bequests are managed by the Salem Church Council and/or Trustees Chair in accordance with Salem Church Council By-Laws, *The Book of Discipline* and applicable state law.
4. Assist the Chair of Finance and Asst. Treasurer in providing any requested information or backup documents to the accounting firm or the person approved by Salem Church Council to reconcile accounts in a timely manner. Carefully review the reconciled account transactions, calculations, and reports to confirm accuracy.
5. Ensure regular financial reports are made to the Salem Church Council, Preschool Director/Board, Pastor, Church Secretary, Congregation, and Audit Committee, and/or Trustees.
6. There are three responsibility areas that are to be kept separated by the fiduciary principle of segregation of duties. These tasks are managing income, managing expenses, and reconciliation of accounts. This segregation of duties ensures continuity and integrity in financial matters, allows for errors to be found and corrected quickly, and is an important check and balance against impropriety as a matter of policy irrespective of who holds each position. Respecting these distinctions, the Treasurer shall be involved in each in the following ways:
 - A. Income: The Treasurer shall not be involved in receiving, tracking, coding, or depositing income.
 - B. Expenses: The Treasurer shall develop an approval process for check requests, and secure payments of bills or expenditures in consultation with the Pastor and to be approved by Salem Church Council. The Treasurer will serve as the initial recipient of check requests but shall not have sole authority to approve expenditures.

- C. Expenses: Signing checks. At Salem the Asst. Treasurer shall be the primary signatory with a second signature required for checks or payments over \$5,000.00. Signatories shall be nominated by Finance representatives on Salem Church Council and approved by Salem Church Council as a whole. The part-time Treasurerr does not sign checks.
 - D. Reconciling Accounts. At Salem this shall be done by either an accounting firm, paid staff, or someone nominated by Finance Committee representatives on the Church Council and approved by the Council as a whole. This responsibility could come under the role of Treasurer at a future time by approval of the Salem Church Council.
7. Payroll duties of the Treasurer shall be:
- A. The Treasurer gathers hours, rates, credits for vacation, sick days, and other benefits for church staff and calculates totals by position. This information is approved by the Pastor and then the Treasurer transmits the approved information to the payroll services company.
 - B. The payroll services company receives information from the Treasurer and completes appropriate tax deductions, withholding amounts, benefit calculations, and payroll corrections related to salaries, Health Savings Accounts, Pension and Benefits, and other appropriate payroll calculations. Funds are disbursed via direct deposit, check, or other means as appropriate to U.S Treasury, state, and local tax authorities.
8. Process payment of bills, invoices, reimbursement requests, and check requests via check, credit card, or electronic payment as appropriate. Additionally, the Treasurer shall be responsible for securing blank checks and maintaining an adequate supply.
9. The Church Treasurer maintains an awareness of Salem liquidity and cash flow in comparison with projected expenditures, especially regarding designated versus undesignated funds in Salem Church accounts.
10. Salem Credit Card statements **shall be** itemized, coded and submitted to the Treasurer for review prior to submission to the accounting firm or the person designated to reconcile accounts by Salem Church Council in order to ensure accurate reconciling and reporting.

11. Maintains a system for the organization of receipts, other proof of payments, invoices, copies of checks, and other relevant documentation of financial records by calendar year.
12. Assist Salem Pastor, staff and other leaders with information and specialized reports related to grants, stewardship, or other fundraising initiatives as needed.
13. Maintain high standards of integrity and appropriate confidentiality regarding church finances and personal member transactions while allowing for transparency of account balances and transaction purposes, including complying with any reasonable requests made by Asst. Treasurer, Pastor, Chair of Finance, Salem Pre-School Director, or Salem Church Council for reports or information on particular transactions Any questions or issues regarding transactions should be reviewed and addressed monthly with the Finance Chair, Assistant Treasurer, and Pastor.
14. Cooperate with those engaged by the church to conduct the annual church audit will be expected. The part-time Treasurer, by being engaged with monthly church expenditure patterns and requirements, may also provide helpful insight in helping the Finance Committee put together the annual church budget.
15. Keep a record of Salem Preschool transactions, payroll, and other expenses that are shared with or initiated by the church and share with the Preschool Director monthly.
16. The Salem Treasurer shall have access to all Salem online accounts and financial software for Church, Preschool and Olive Branch financial management (excluding email accounts.) This access should be maintained via a separate administrative account from other administrative users and shall be established using the Treasurer's Salem work email. In summary, Treasurer shall have full access to financial and billing software used by Salem UMC, Salem Pre-School, and the Olive Branch, including QuickBooks, Pushpay, BrightWheel, and any other financial software currently in use to ensure that financial records of all entities can be viewed and reviewed as needed.
17. Note: A current QuickBooks file is maintained for the Olive Branch by BB&A (Brunner Blackstone & Associates, PC) where a staff person handles the account i.e. prepares checks from invoices and credit card charges, and records deposits. All checks are signed by the Olive Branch Treasurer. The Olive Branch checking account is reconciled by staff with review by Olive Branch Treasurer. It is possible that some of the Olive Branch account management may be added to the Salem Treasurer duties in the future.

Anticipated Weekly or Monthly Duties

- 18. Open and organize bills, invoices, check requests, and bills that arrive via mail, digital, or other means on at least a weekly basis. Verify veracity and accuracy of any bills, invoices, or expenditures, especially those that are unfamiliar. Ensure that appropriate receipts, affidavits, or invoices accompany check requests. Request documentation as needed.
- 19. Be in communication with Pastor, Asst. Treasurer, or other signatories regarding the status of check requests or bills and the schedule to sign checks.
- 20. See that bills are processed weekly and determine appropriate method to use for payments to arrive by their due date.
- 21. Copy and scan invoices, receipts, checks, and other backup documentation and submit, along with designated codes, to either the accounting firm or the person designated by Salem Church Council to reconcile accounts. Where appropriate, the Treasurer may upload and post scanned backup documents to financial software such as Quickbooks directly.
- 22.** File documents related to completed transactions weekly.
- 23. Other duties related to the financial functions of Salem as assigned. Should a requested task bring up a question of fiduciary proprietary, the Treasurer shall communicate to resolve the question by emailing all of the following: the Salem Pastor, Salem Finance Chair, Salem Asst. Treasurer, Salem Financial Secretary and Church Council Chair to discuss via email or to convene a meeting.

Compensation

The position's rate of pay will be \$21/hour with an anticipated workload of 3-5 hours per week and a cap of 20 hours per month or 240 hours for the year. This position follows the policies set forth in the Salem employee guidelines for vacation, sick, and bereavement days.

Church Provides

- Computer for use at office; Access to appropriate software; Guidelines and policies for accounting and financial protocols; Other supplies as needed or requested.