

*As a volunteer treasurer for a non-profit organization,  
it is not enough to be honest, you must also appear to be honest.*

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**Follow these basic tips to protect all individuals in your organization:**

- Always have at least 2 people count money
  - Use a standard counting sheet that both counters sign
  - Reconcile the amount taken in with the amount banked (if you had 12 members sign up, and each membership is \$10, you should have \$120 to deposit)
  - Give receipts for money received (this can be a copy of the counting sheet)
  - Require 2 signatures on each check (it may be expensive to have your bank do this, but you can audit this yourselves after the fact by looking at your returned checks)
  - Keep all voided checks – do not destroy them!
  - Don't pay for anything with cash
  - Ensure that a board member that is not a signer on the account verifies bank statements against the treasurer's report every month and have the person sign the statement to show that they have done this.
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**Create a paper trail for clarification in case questions arise at a later date:**

- Use duplicate bank deposit books (these have a carbonless copy of your deposit slip that stays in the book)
  - Identify each deposit slip with the activity for which it was received
  - Record every check by name on the deposit slip – even when there are many! (When you are trying to figure out if Jane paid for that T-shirt, that adding machine tape won't help you much.)
  - Photocopy all checks you receive as payment. These will reconcile against your deposit slip
  - Use duplicate checks (carbonless copy) for all the checks you write
  - Get cancelled checks returned to you OR (even better) choose a bank that supplies check images with your monthly statement.
  - Design and use a standard Check Request Form for every check without fail
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**Organize your information for efficiency:**

- Use a 3-ring binder with monthly dividers
- Have a plastic sheet protector for each month to put all the odd things you get (like the notice from the bank about an NSF check) that you don't want to throw out but you don't know what to do with
- Store Check Request Forms with the receipt attached in check number order by month (use tape to attach the receipt to the back of the Check Report Form – all those staples in the top left corner really jam up your binder)
- Ensure that every check written has a Check Request Form
- Store voided checks in check number order or in that plastic sheet protector
- Store bank statements and reconciliations
- Store the treasurer's report for each month (work from the bottom up: if your financial year goes from January to December, put the plastic sheet protector in the binder on the right side; then check #1, then check # 2 etc for the month; then your reports, then the divider tab that says January, Then do February. Usually recent items are the ones you need to access most frequently, and they will be right at the top where they are easiest to find.