

SPECIAL OPERATIONS ASSOCIATION

STANDARD OPERATING PROCEDURE

ANNEX C

TREASURER

I. GENERAL

A. **PURPOSE.** This Standard Operating Procedure (SOP) Annex is to standardize routine recurring operational and administrative procedures required of the Special Operations Association (SOA) Treasurer.

B. **CONFORMITY.** This annex and all actions taken to implement its directives will conform with the current bylaws of the Special Operations Association (SOA) (as amended or dated later) and the Articles of Incorporation in the State of Texas, Charter Number 120709501, as amended by Certificate dated 2 January 2003 (or amended by Certificate at a later date), and SOA SOP Annex C (Treasurer).

II. AUTHORITY

The Treasurer is the Chief Financial Officer of the SOA. As such, he will oversee the management of the financial affairs of the organization. He maintains responsibility and authority over all SOA financial activity.

A. **Financial Accounts:** The SOA Treasurer will have key account authority over all Financial Accounts of the SOA including all activity within those accounts. The Treasurer has the sole authority to open or close financial accounts in the name of the SOA.

B. **Financial Transactions:** The Treasurer is the primary signature authority on all financial accounts. The Treasurer will execute all payments from and manage all deposits to those financial accounts. Payments in excess of Two Thousand Dollars (\$2,000) require the approval of another SOA Officer or Director. Approval must be in

writing, with emails or other electronic forms acceptable. Payments made to the Treasurer require the approval of the President or Vice President. All authorizing approvals will be filed as a part of the record of the transaction and maintained with the Treasurer's records for use during financial reviews and audits.

C. Expense Reports: The Treasurer will manage the process for reimbursement of expenses incurred by Officers, Directors, staff, or volunteers for the benefit of the SOA. All expense reports will be submitted to the Treasurer. The Treasurer will review all expense reports to assure that all expenses comply with current SOA policies. The Treasurer has the authority to approve or reject and/or return the expense report for correction or clarification. A member may submit a rejected expense report to the President if he/she believes that the expenses were appropriate and should have been approved. The Treasurer may not approve his own expense report: it must be approved by either the President or Vice President.

D. Tax Authorities Communications: The Treasurer is authorized to communicate directly with The Internal Revenue Service and other U.S. Government organizations as the primary point of contact with the SOA. He is authorized and has unlimited authority to submit financial and other data in response to requests from government authorities. The Treasurer is authorized to consult with professional legal and accounting services prior to or during his communications with the government authorities.

E. Outside Auditor Contact: The Treasurer is the primary individual responsible for contracting with and communicating with outside professional accounting/auditing services. As such, he is authorized to share financial information and other data required from those outside resources.

F. Capital Purchases: The Treasurer is responsible for and has authority over the acquisition of capital assets. Capital Assets are defined as assets with a purchase price in excess of Five Hundred Dollars (\$500). All purchases of Capital assets require prior approval. Approval can be obtained by submitting a written request stating the purpose, costs, and justification of the purchase to the Treasurer. Email or other electronic means are acceptable forms for requesting approvals.

G. Contracts: The Treasurer will be responsible for reviewing all SOA contracts to determine the potential financial impacts on SOA of the terms and condition of the contract. Following his review, the Treasurer will submit a report to the Board of Directors with his conclusions, suggestions for revisions and recommendation to approve or disapprove the contract.

H. **Insurance:** The Treasurer has the authority and responsibility to assure that SOA maintains adequate insurance to protect the organization and the individual volunteers participating in the conduct of SOA operations. The Treasurer will assure that policies are current and levels of protection adequate for the needs of the organization. As a minimum, the Treasurer will maintain “Basic Liability” and “Director’s and Officer’s” insurance.

I. **Additional Authority:** From time-to-time the President and/or the Board of Directors may provide additional authority as may be considered necessary for the Treasurer to perform his duties as deemed in the best interest of the SOA.

III. RESPONSIBILITY

The Treasurer of the SOA will oversee the financial affairs of the organization, to include:

- A. **Internal Controls.** Establish and maintain a system of internal controls adequate to assure that the financial assets of the SOA are protected at all times.
- B. **Regulatory Reporting.** Familiarize himself with the regulatory reporting requirements of the Federal and various applicable State entities. He will manage the preparation and timely submission of required tax returns, annual state filings and other required governmental reporting.
- C. **Financial Records.** Creation and management of detailed financial data base to include a chart of accounts and general ledger adequate to record the financial transactions of the SOA efficiently and accurately in accordance with Generally Accepted Accounting Practices. Maintain all financial records and files to include supporting documents necessary to submit to audits by tax and other governmental authorities.
- D. **Reconcile Financial Accounts.** Ensure that all financial accounts are reconciled with the accounting records in a timely and accurate method.
- E. **Financial Reporting.** Compile and publish periodic financial statements and other reporting schedules necessary to communicate the financial results of the SOA operations. As a minimum, these reports will include the monthly SOA

Balance Sheet and Income Statement and Income Statements for each of the Restricted Funds of the SOA. Monthly financial reports will be distributed to all members of the Board of Directors, not later than the 15th day of each month. The SOA Balance Sheet and Income Statement will be posted to the SOA Website each month following their review and approval of the Board of Directors.

F. Donations: The Treasurer will ensure that all donations are deposited in the appropriate bank account and recorded to the benefit of the correct SOA Fund or Committee in accordance with the explicit wishes of the donor. In the event that the donor does specify a specific purpose of the donation, efforts will be made to determine any preference of the donor. In the event that no specific purpose is identified, the Treasurer will deposit and record the fund to the General Fund. The Treasurer will notify the SOA Administrator following the deposit and clearance of any donation to assure that the donation is properly recorded and that donors are recognized in accordance with SOA policies and procedures. Donations of greater than Five Thousand Dollars (\$5000) qualify for the SOA Generous Donor Award.

G. Disbursements: The Treasurer will disburse funds from the appropriate accounts to meet the obligations of the SOA ensuring that expenditures are in compliance with SOA policies and procedures as approved by the Board of Directors. The general rules for SOA disbursements:

- 1) All disbursements for amounts in excess of Five-Hundred Dollars (\$500) require the pre-approval of the Treasurer. Requests should be submitted in writing via email or other electronic forms stating the amount, necessary documentation, and justification for the expense.
- 2) Disbursements less than Five Hundred Dollars (\$500) that are of a standard, recurring, routine nature, such as administrative supplies, postal expense, etc. may be requested without prior approval but still require appropriate documentation and support.
- 3) Amounts less than Five Hundred Dollars (\$500) of a unique or unusual nature should also have the pre-approval of the Treasurer.
- 4) Disbursements must be requested in writing via email or other electronic means together with all supporting documents, vendor invoices, receipts, and necessary justifications.

- 5) The preferred method of payment for SOA obligations is the SOA Credit Card. Vendors should be asked to provide the information necessary for the Treasurer to execute a credit card payment for their charges.
- 6) Disbursements that cannot be accomplished with the SOA Credit Card will be processed via electronic bill paying through the SOA bank disbursement accounts. Any disbursements that require the Treasurer to issue a standard paper check must be requested well in advance to enable the necessary processing and mailing times.
- 7) In certain circumstances, expenses may be paid directly by the SOA Officer, Director, staff member or volunteer with subsequent reimbursement by the SOA. These instances should be approved prior to the individual expending their own funds for the payment of SOA obligations to ensure that such expenditures meet the stated requirements of the **SOA Expense Reimbursement Policy**.

III. TRANSITION AND TRANSFER OF TREASURER'S DUTIES

A. Upon the election/selection of a new Treasurer, or upon resignation of the Treasurer, every effort is made to ensure a smooth transition from one administrator to another. The outgoing Treasurer must transfer all banking records, checking accounts, credit cards, SOA contracts, billings, receipts, audits, and the complete accumulation of all files related to the SOA Treasury function. This transfer must take place without delay but no later than two weeks following the transfer of responsibilities and will be conducted in an orderly manner in a fashion that generates minimal costs to the SOA.

B. Immediately following the swearing in of a new Treasurer, he will appoint an SOA Officer or Director or SOA member to serve as an Assistant to the Treasurer. The purpose of the Assistant is to assure that should the Treasurer become ill or incapacitated to the degree that he cannot perform his duties as Treasurer, the assistant will be able to work with members of the Board of Directors to smoothly conduct the Treasurer's responsibilities for a short period of time if the Treasurer's condition is temporary. If the Treasurer is permanently unable to perform his duties, the Assistant will assist in the transition to the new Treasurer.

IV. Effective Date. This Annex of the SOA SOP will become effective upon the approval of the Board of Directors and the dated signature of the Vice-President of the SOA.

A handwritten signature in black ink, appearing to read "Michael Taylor", with a long horizontal flourish extending to the right.

Michael Taylor
Vice President, SOA

Date: November 19, 2020

Appendix 1 Expense Reimbursement Policy
Appendix 2 Deposit Procedure Policy



SPECIAL OPERATIONS ASSOCIATION

EXPENSE REIMBURSEMENT POLICY

Policy Title	Expense Reimbursement Policy
Policy Owner	Treasurer
Policy Approver(s)	SOA Board of Directors
SOA Guidelines	SOA By – Laws and SOA SOP Annex C
Related Procedures	Reimbursement Report
Storage Location	Secretary and Treasurer
Effective Date	1 November, 2020
New Review Date	Treasurer Will Review Annually and Update as Required.

Purpose

Special Operations Association (SOA) will provide for the reimbursement of monies spent on its behalf, provided that the expense is proper and reasonable, within SOA policy, SOA rules and regulations, submitted on a timely basis and adequately documented. This policy will prescribe the nature of reimbursable expenses and the process and procedures that must be followed to receive expense reimbursement and to receive that reimbursement in a timely manner.

Each person assumes primary responsibility for determining the propriety and reasonableness of expenses they incur on behalf of the SOA. These individuals are spending someone else's money. They are acting in effect, as trustees and should exercise care to see that this trust is honorably discharged.

Circumstances will determine what is "proper and reasonable" in any particular situation. In this regard, the critical test is whether the person would feel comfortable explaining to an SOA member, Officer or Director the nature and amount of the expense, the circumstances under which it was incurred as well as the rationale as to why this was considered as a benefit to the SOA. The person filing for reimbursement carries the primary responsibility for the expenses incurred. If there is any uncertainty regarding whether an expense is reimbursable, they should consult with the Treasurer before the expense is incurred.

Expense reimbursement requests are processed through the Treasurer's office and approved by the elected Treasurer of the SOA. Expenses that are not in compliance with SOA Policies will not be processed for reimbursement. All requests must be made utilizing the approved **SOA Expense Report** Form.

Special Operations Association (SOA) Expense Reimbursement Policy

Qualified Expense Categories

Shown below are expense categories that appear on SOA Expense Report Form #300. the Member is responsible for proper classifications of expenses.

- Hotel
- Travel
- Supplies
- Postage
- Shipping
- Material Purchases
- Other

Substantiation Requirements

All expenses must be accompanied by an **original receipt** or supporting documentation. Failure to provide such will result in denial of reimbursement. Meals of less than \$5.00 value do not require a receipt. SOA does not offer a per diem expense amount.

Expense Report Submissions

Expense reports are due to the Treasurer by the third week of the month following the expenditure. Failure to do so will cause delays and may result in non-payment of your reimbursement.

1. Use the SOA Expense report attached, Form Number #300.
2. Fill in all required information, and cells.
3. If using the electronic version, the worksheet will do the calculations.,
4. Note the Organization to charge the expenses, ie: Quarter Master, Registration, Bright-light, etc.
5. Tape original, detailed receipts to a letter size piece of paper.
6. Scan your receipts to your computer and save the expense report and the documentation for your records.
7. E-mail electronic copies of Form 300 and receipts to the SOA Treasurer.
8. Treasurer will review, approve/question/disapprove, process for payment.

Falsification of Expenses

Submitting fraudulent receipts or falsifying an expense report will result in denial of your reimbursement. Appropriate disciplinary action will be initiated in accordance with the SOA By Laws

Special Operations Association (SOA)

Expense Reimbursement Policy

Non-Reimbursable Expenses

The following are not reimbursable since they are primarily for personal use. An exception may be approved if it pertains to a pre-approved expense related to SOA Fund Raising or other official Business. This list is subject to updates at anytime.

- Alcohol
- Entertainment
- Car repair
- Credit card interest charges
- Day-care for children or pets
- Fees for upgrades of air, hotel, or auto
- Golfing or green fees
- Golf cart rental
- Grooming, nail or hair salon expenses
- Headphones or movie rentals on airlines
- Health club fees
- Laundry (unless out of town four nights or more)
- Massage
- Medicines
- Movies (either in-room or at the theater)
- Office supplies, pens, paper clips, pencils.
- Personal books, magazines or other entertainment
- Personal travel portion added to a business trip
- Political or charitable contributions
- Sporting events
- Spouse's expenses (unless preapproved for banquets during official travel to conferences, etc.)
- Toiletries
- Theater, cinema or opera tickets
- Traffic citations (parking tickets or fines)
- The SOA reserves the right to disallow any expense at its sole discretion.

Travel Arrangements

Travel Authorization

All members must have a travel authorization from the President/ /Treasurer prior to incurring travel expenses. Exceptions for emergencies may be approved by the Board of Directors. An e-mail authorizing the travel, sent to the Treasurer, is acceptable provided that travel details are stated in the e-mail in advance of the expenditure.

Special Operations Association (SOA)

Expense Reimbursement Policy

Travel Advances

In limited circumstances the Treasurer may grant a cash advance for travel. Members requiring a full or partial advance must make the request no less than 10 days prior to when the advance is needed. If approved, the cash advance will be treated as a personal loan with the individual receiving it becoming personally liable for repayment to the SOA. When completing the expense report, deduct the advance from total expenses. If the bottom line indicates a credit, money due the member will be paid as with any other expense report. If the bottom line indicates a debit, an amount owed to the SOA, a check for the full amount due should be attached to the original expense report, with a copy to the Treasurer. Failure to repay immediately will result in disciplinary action per the By Laws.

Airfare

Personal are directed to obtain the lowest airfare available for all domestic and international flights. Accommodating members with frequent flier programs who desire an alternative airline will be accommodated, as long as there is no additional cost to SOA. Tickets should be purchased as far in advance as possible in order to take advantage of early purchase discounts. Itineraries are not valid receipts – Members must submit a receipt that shows both the cost of the flight and any applicable taxes for accounting purposes.

Train Travel

Train travel is permitted as an alternative to car travel. Members must obtain the lowest fare possible. Train travel distance is limited to less than 500 miles.

Car Rental

1. Compact/economy models must be rented unless more than two persons are traveling together. A single upgrade is allowed if two persons are traveling. Higher upgrades are allowed if transporting materials and cargo space is a factor, or if three or more persons are traveling together. Members should note the reason for leasing upgraded vehicles on the expense report.
2. The refueling option should be taken if extensive driving is planned. If the refueling option is declined, then the car must be returned with a full tank of gas.
3. Rental cars should be returned to the original rental location in order to avoid costly drop-off charges.
4. Insurance purchase options should **not be taken** as Members are responsible for insurance coverage for car rentals (almost all credit cards provide rental car insurance coverage).
5. Upgrades not authorized by this policy are not reimbursable.

Mileage

The traveler is entitled to claim round trip mileage per SOA Policy. Destination and reason, all mileage claimed must be included on the expense report. The amount to be reimbursed will be .25 cents per mile, per the SOA Board.

Personal mileage for SOA business will not be reimbursed. This includes mileage from your home to the Post Office, Bank and similar travel.

Special Operations Association (SOA)

Expense Reimbursement Policy

Telephone/Fax

Long Distance charges for telephone and fax are reimbursable when the member is away from home. An explanation of the charges including the person contacted and business reason must be provided to have the expense approved.

Home Computer Set-Up (Preapproval Required)

SOA does not reimburse for the cost of any hardware, software (including spam and virus protection) or peripherals for a home computer set-up. Any exceptions must be purchased in accordance with the SOA purchasing SOP using a Purchase Order. Said purchases will be recorded in our financials as an asset.

Cellular Phone Charges

SOA does not reimburse these expenses.

Airport Parking

Long-term parking should be used for travel exceeding 24-hours.

Other Parking

Hotel, Convention Center and Meeting location parking will be reimbursed. Members are required to seek the lowest cost parking option. Other parking required for SOA business may be reimbursed if fully explained. Pre-approval is strongly recommended.

Taxi/Shuttle/Public Transportation/Rapid Transit

Individuals should evaluate their individual circumstances and select the safest, most economical alternative when traveling to and from all destinations.

Taxi, shuttle, and public transportation expenses should be itemized on the expense report and must be accompanied by a receipt.

Lodging

Standard room are to be used in all non-metropolitan areas. When reasonable accommodations in this range are not available, travelers should stay in safe, secure accommodations at the best available rate. When appropriate Military, Senior, AARP, AAA discounts should be requested.

In-room movies and use of hotel gym, massage services, sauna facilities and personal use items will not be reimbursed.

Special Operations Association (SOA)

Expense Reimbursement Policy

Meals

Individuals may be reimbursed for up to three meals per day. Total daily meal expenses should not exceed \$60 per calendar day. Note: this is **not a per diem**, rather it is a high-end limit. All meals expensed must have detailed register receipts; not just a credit card receipt, both are required.

When expensing meals, please note the following:

- Members must submit the detailed receipt that itemizes all purchases and provides the tax amount (if any) plus tips, if any. Credit Card receipt or cash receipt showing payment must be submitted. Copies of Credit Card receipts are acceptable.
- Detachable tabs from meal checks **are not valid receipts**.
- If the receipt includes other diners, you must include their names, organization and business purpose for the meal.
- Tips may not exceed 20% of the cost of the meal.
- Alcohol is considered a non-reimbursable expense.

Clubs and Memberships

Clubs and memberships are not a reimbursable expenses

Expense Reports and Approval Requirements

General Requirements

The requirements for expense reports and approvals are as follows:

- Expense reports should be completed and submitted to the Treasurer as outlined in the instructions to facilitate timely reimbursement.
- Fax copies of expense reports will **not be accepted**. Send e-mail electronic copies of the expense report, receipts and additional explanations to Treasurer.
- Expense reports will be processed as any other invoice.

The Special Operations Association Board of Directors reserve the right to modify, suspend, or terminate any or all the reimbursement guidelines contained in this SOA Policy. In addition, any item in this policy that is found not to comply with governing law and or the SOA By-laws will immediately be modified and approved by the SOA Board.



Special Operations Association Expense Report

SOA Form #500

REV: 11/2020

NAME: _____ SOA #: _____ Purpose: _____ Date: _____

ADDRESS: _____

City: _____

STATE: _____

ZIP CODE: _____

PHONE NUMBER: _____

Date	Organization	Description	Hotel	Travel	Supplies	Postage	Shipping	Material Purchases	Other	Total
Subtotal										
Advances										
Total										

Signature: _____ Date: _____ NOTES: _____

Note: Your signature attest that this expense report is for reimbursable expenses as established by the current approved Special Operations Association By/laws or Board approved SOP. Submitting, falsifying, or submitting non SOA expenses will be reviewed by the BOD and appropriate action taken.

Approved By: _____ Date: _____



SPECIAL OPERATIONS ASSOCIATION

DEPOSIT PROCEDURE POLICY

Policy Title	SOA Deposit Procedure Policy
Policy Owner	Treasurer
Policy Approver(s)	SOA Board of Directors
SOA Guidelines	SOA By – Laws and SOA SOP Annex C
Related Procedures	SOA SOP Annex C
Storage Location	Secretary and Treasurer
Effective Date	1 November, 2020
New Review Date	Treasurer Will Review Annually and Update as Required.

Purpose

Special Operations Association (SOA) receives donations and other monies from various sources which are received by numerous SOA Directors, Officers, staff, members and volunteers. This procedure will govern the process for depositing these funds into the SOA bank accounts. This procedure will provide necessary internal controls over SOA assets, standardize the reporting of financial deposits, and will enable more accurate and timely recording of deposit transactions.

Required Procedures When Receiving Funds

Each individual receiving monies dedicated to the benefit of the SOA is required to fully document the circumstances surrounding the receipt of the funds, to include: name of the payer, amount, date of receipt, nature of the funds and the specific purpose for which they are being paid and any specific instructions from the payer. The funds along with the information captured above should be immediately mailed to the SOA Administrator:

SOA Administrator
PO Box 335461
N. Las Vegas, NV 89033

The SOA Administrator will have primary responsibility for depositing SOA funds into the appropriate bank accounts. The individual forwarding the funds should e-mail the Administrator with the information regarding the funds and that they have been mailed. The Administrator will anticipate the receipt of the funds and take appropriate actions if they are not received in a timely manner.

SPECIAL OPERATIONS ASSOCIATION

DEPOSIT PROCEDURE POLICY

Specific Deposit Procedures

All depositors must follow the procedures outlined below:

1. Ensure that each check is endorsed properly on the reverse:
**“PAY TO THE ORDER OF
WELLS FARGO BANK, NA
FOR DEPOSIT ONLY
SPECIAL OPERATIONS ASSOCIATION
7962804345”**
2. Complete the Wells Fargo bank deposit form with all the pertinent information regarding this deposit (see the example attached to this policy):
 - a. Indicate the date of deposit
 - b. List the name and amount of each item being deposited
 - c. Total the deposit
3. The depositor is required to scan a copy of the entire deposit:
 - a. Scan multiple checks per page on standard size paper
 - b. Scan the completed Wells Fargo Deposit Form
4. Save the scanned copy to a file named “Deposit WF ‘Name of Account’ receiving the Funds (i.e.: Operations, Scholarship, etc.) and the date of deposit ‘11272020’.
5. Make the deposit to the Wells Fargo Bank.
6. Email the scanned copy of the entire deposit to the SOA Treasurer and SOA Bookkeeper.
7. Retain the original copy of the deposit slip for your records for a period of one year.

Y18DT007145 **DEPOSIT TICKET**

PLEASE BE SURE THAT ALL ITEMS ARE PROPERLY ENDORSED. LIST EACH CHECK SEPARATELY.
 DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL
 A HOLD FOR UNCOLLECTED FUNDS MAY BE PLACED ON FUNDS DEPOSITED BY CHECK OR SIMILAR INSTRUMENTS. THIS COULD DELAY YOUR ABILITY TO WITHDRAW SUCH FUNDS. THE DELAY, IF ANY, WOULD NOT EXCEED THE PERIOD OF TIME PERMITTED BY LAW.

DATE 27 Nov. 2020 DOLLARS CENTS

MEMBERSHIP
 : 5119003981:7962804345

WELLS FARGO BANK, N.A.

SPECIAL OPERATIONS ASSOCIATION
 P.O. BOX 339461
 NORTH LAS VEGAS, NV 89033

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS LIST EACH SEPARATELY		
1 SMITH	35	00
2 JONES	30	00
3 BROWN	70	00
4 WHITE	30	00
5 BELL	35	00
6		
7		
8		
9		
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TOTAL	200	00

TOTAL ITEMS

TOTAL DEPOSIT

PLEASE ENTER TOTAL HERE