

2.300 COMMITTEES OF COUNCIL: PERSONNEL

2.310 Treasurer

A. Person Description.

1. Qualifications:
 - a. Personal commitment to Jesus Christ and dedication to Christ's Church;
 - b. A minister in/or active member of a constituent church of this Presbytery;
 - c. Strong commitment to the Polity and program of the PC (U.S.A.);
 - d. Acquainted with the PC (U.S.A.) Form of Government;
 - e. Knowledge of and experience in recognized accounting standards and procedures;
 - f. An attitude of openness and responsiveness in dealing with other persons;
 - g. Proven qualities of accuracy and honesty;
 - h. Competent and conscientious in financial procedures;
 - i. Has the time, willingness, and patience to do the job.
2. Style of Operation: The Treasurer must be accurate in the receiving, recording, holding, disbursing and reporting of all Presbytery monies and must firmly carry out Presbytery policy and must follow recognized accounting procedures, all without being overly legalistic. S/he must maintain discretion in matters of disclosure without being secretive; must be accountable in all financial proceedings without being possessive of the books, records and other information; and in general must view the position as an opportunity to serve.
3. Abilities
 - a. Able to set up and maintain a bookkeeping system;
 - b. Able to receive, record, bank and/or disburse funds promptly;
 - c. Able to prepare prompt, accurate and understandable financial statements;
 - d. Able to organize work, plan and follow through on tasks, and meet deadlines;
 - e. Able to arrange his/her schedule to meet the continuing and peak time demands of the office;
 - f. Able to handle correspondence promptly;
 - g. Able to function cooperatively as a member of the working force of Presbytery;
 - h. Able to arrange her/his schedule when requested:
 - i. To participate in meetings of Presbytery; and
 - ii. To meet at mutually agreeable times with the Finance and Budget Committee (F&B) and/or the Executive Presbyter.

4. Experience
 - a. The candidate shall have had experience as a bookkeeper, accountant, or treasurer.

B. Position Description

1. Title: Treasurer of The Presbytery of Northern Waters.
2. Purpose: The Treasurer is to receive, record, hold, disburse and report Presbytery monies.
3. Accountability: The Treasurer is elected and employed by the Presbytery and is accountable to the Presbytery through the Executive Presbyter and the Stated Clerk, and reports to Presbytery through the Finance and Budget Committee (F&B).
4. Responsibilities
 - a. To receive, record, hold, disburse and report Presbytery monies according to this position description and the provisions of the fiscal accountability policies of the Presbytery;
 - b. To function in accord with recognized accounting standards and procedures;
 - c. To maintain accurate and legible financial records;
 - d. To record all income and disbursements, and make all financial reports, according to the line item system utilized by the Presbytery;
 - e. To receive, record and bank all income within three (3) business days;
 - f. To pay all authorized expenditures in accord with fiscal policy, and within one week of receipt of authorization;
 - g. To maintain strict bookkeeping separation of operating and mission monies, and of established funds within those budgets;
 - h. To maintain and report separate bookkeeping balances on all Presbytery-authorized continuing funds;
 - i. To manage and invest Presbytery funds as authorized (institution/type, rate, time);
 - j. To reconcile bank and bookkeeping records;
 - k. To provide financial statements as follows:
 - i. Monthly statements of all income/expenditures as compared to budget, for the F&B Committee chairperson and the Executive Presbyter;
 - ii. Quarterly statements of all income/expenditures as compared to budget, for general Presbytery mailing;
 - iii. Annual statements of all income/expenditures as compared to budget, and a listing of all assets and non-contingent liabilities, for general Presbytery mailings;
 - iv. Presbytery Treasury Service reports shall be made monthly to the Chair of F&B and the Executive Presbyter and quarterly for general Presbytery mailings;

- v. Other full or partial statements when/as requested by the F&B Chairperson or the Executive Presbyter.
 - l. To compile and record Mission Treasury Service records, including communicating with local treasurers;
 - m. To provide by February 15th a complete annual financial statement for the preceding year;
 - n. To make all books and records available to the F&B or Executive Presbyter at their request, and to the auditors upon F&B authorization;
 - o. To be the custodian of current, and see to the preservation of all past financial books and records;
 - p. To notify the Chairperson of the F&B and the Executive Presbyter of any financial problems which may occur;
 - q. To make financial information available (by telephone, in writing, or in person) to Presbytery officers or the chairperson of committees, commissions in response to their request, and in regard to budget items for which they have responsibility;
 - r. Upon their request, to meet with the F&B, Personnel Committee, Executive Presbyter at mutually agreeable times;
 - s. To provide, at their request, resource assistance to the F&B Committee;
 - t. To serve as Treasurer of the Presbytery corporation.
5. Relationships
- a. As part of the working force of the Presbytery, the Treasurer shall work in close cooperation with all other members of that working force, and will be accountable to the Executive Presbyter in that regard;
 - b. The Treasurer will work in close cooperation with the Presbytery moderator, the Presbytery Council chairperson, the Executive Presbyter, and the chairpersons of all Presbytery committees and commissions, and will be accountable to the Executive Presbyter in that regard;
 - c. The Treasurer shall work in close cooperation with, and under the direction of the F&B in regard to financial matters.
6. Description, Compensation, and Review
- a. The Treasurer position is a part-time position and compensation will be specified in the annual Presbytery budget;
 - b. The Presbytery committee responsible for personnel shall make provision for an annual review of the Treasurer's work, and for a comprehensive review at least every two years; a member of the Nominating Committee shall participate in these reviews. The annual review shall include the identification of goals and priorities at the beginning of the review period to provide the basis for the annual review.
7. Term: When the Nominating Committee is considering a candidate for the office of Treasurer and interviewing a candidate for Treasurer, a member of

the Personnel Committee shall participate in the process. The Treasurer is elected for a term of three years, and may be re-elected for an indefinite number of terms, according to the will of the Presbytery.