

Role of Treasurer at The German Shepherd Dog Club of America, Inc.

The German Shepherd Dog Club of America, Inc. (GSDCA) is an all-volunteer organization. Because there are no employees the treasurer plays an important role in overseeing the accounting and financial operations of the GSDCA.

The treasurer needs a basic understanding of accounting. A degree in accounting and finance is beneficial but not necessary if the individual has equivalent experience in understanding basic accounting. A basic knowledge of Excel software is also helpful.

The treasurer oversees the accounting and financial operations of the GSDCA. The accounting operations are performed by GSDCA member volunteers, officers and board members including the treasurer. There are a number of people involved in the revenue and disbursement cycles. That is individuals that are billing and collecting revenues, making deposits, approving invoices, writing checks and maintaining bank accounts. The treasurer oversees all of these accounting processes and is the person responsible for facilitating the information to the public accounting firm.

Other accounting and financial functions overseen by the treasurer:

- Ensure that appropriate financial systems and internal controls are in place
- Ensure that recordkeeping meets the policies of the GSDCA
- Oversee budget preparation
- Maintain bank and investment accounts

The treasurer serves on the finance committee and presents financial statements to committee and others within the GSDCA.

The GSDCA uses a public accounting firm for certain accounting services. The treasurer oversees the accounting services provided by the public accounting firm. Those services are to record transactions into the general ledger, post journal entries approved by the treasurer, maintain the general ledger, prepare bank and other reconciliations, and prepare financial statements as requested. The GSDCA uses QuickBooks software which is the most widely recognized accounting software in the United States of America. The treasurer evaluates the adequacy and results of the services performed by the public accounting firm and accepts responsibility for the results of the services.

On an annual basis, the treasurer works with the public accounting firm to provide information as requested for the annual audit of the GSDCA's financial statements, Form 990 and 990-T exempt organization returns, and Form 1099 filings with the Internal Revenue Service.

Ryun, Givens & Company, P.L.C.

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