

*Catholic Daughters of the Americas*  
*Court Financial Review – Who Attends & What to Bring*

Since we are a charitable organization and all funds raised are tax exempt, it is our obligation to protect these funds. The purpose of the review is to make sure that all monies are received, receipted, deposited and dispersed according to national guidelines and the individual courts budget, standing rules and approved minutes. Refer to the Funds and Property Policy and to the Tools of the Trade.

There are certain procedures that all courts must follow and it's all about following the **CASH FLOW**. All monies coming into the court **MUST** be given to the Financial Secretary who **MUST** write a receipt to the member who gave her the money. The Financial Secretary gives the money to the Treasurer who **MUST** write a receipt to the Financial Secretary. The Treasurer deposits all the money. Only approved bills are paid.

The books of the Financial Secretary, Treasurer and Recording Secretary are reviewed in **APRIL** for the period of October 1 through March 31 and in **OCTOBER** for the period of April 1 through September 30. ALL officers including the Regent, Vice Regent, Financial Secretary, Treasurer and Recording Secretary are to be at the review. A minimum of three (3) review members (who will sign the Semi Annual Financial Review Report) and the District Deputy (or state representative) **MUST** be present.

**THE FOLLOWING ITEMS ARE NEEDED FOR THE REVIEW:**

**FINANCIAL SECRETARY**

- Receipt Book (small receipt book – receipts given to members for monies received from the members)
- Cash Book (where she lists all receipts to members and the receipts from Treasurer are attached)
- Membership Ledger (Large Black Book with individual sheets for each member)
- Completed Deletions, Additions and Transfers Forms

**TREASURER**

- Small Receipt Book (receipts that Treasurer has given to Financial Secretary for money received from FS)
- Checkbook
- Deposit Slip Book (or copies of bank deposits)
- Bank Statements for all accounts including Savings, Money Markets and CDs
- Treasurer's Account Book (Big Black Bound Book)
- Expenses Submitted for Payment (With Backup attached – ex. Store Receipts)
- Monthly Treasurer's Reports
- Financial Review Form (Treasurer gets this from Regent) – bring a couple blank copies

**RECORDING SECRETARY**

- Secretary's Permanent Minutes Book
- Standing Rules
- Budget

**SUPPLIES NEEDED**

- Rulers
- Red pens
- Calculators
- Post it Notes

**SUGGESTION:**

*Bring the books and paperwork for the six months you are reviewing **plus** the last month of the previous financial review. Bring a copy of the completed financial review form from the previous six month period. You will need this to see where your starting point is for the current review.*