

Savannah Presbytery

Internal Check and Credit Card Control Procedures

I. Reimbursements

Presbytery staff and committee members are reimbursed for eligible out of pocket expenses. Please review the *Savannah Presbytery Travel and Expense Guidelines*.

Procedures for staff and committee chairs:

Staff and committee chairs complete reimbursement request form, attach receipt, and email copy to Treasurer and Director of Administration for approval. Reimbursements for the Treasurer are approved by the Director of Administration and vice versa. Checks that exceed \$500, excluding payroll, must be signed by two persons.

Treasurer sends approval to the Bookkeeper for reimbursement.

Bookkeeper writes check.

Check is signed by approved check signer.

Check is mailed/given to staff or committee chair.

Procedures for committee members:

Same as above with added approval of reimbursement by committee chair.

II. Credit Card

The Treasurer holds the credit card of the Presbytery and follows the *Savannah Presbytery Travel and Expense Guidelines*

Procedures for payment of credit card

Treasurer and Director of Administration approve credit card charges and inform bookkeeper to pay credit card.

III. Bank Reconciliation

Monthly, bookkeeper reconciles each bank account to the Presbytery's cash accounts.

Treasurer reviews reconciliation.

IV. Cash Deposits

The bookkeeper prepares deposits.

Procedures

The bookkeeper prepares deposit slips, makes a copy of every check, makes deposit at the bank, records deposit.