



# SCOUT COUNTY TREASURER S

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ROLE, RESPONSIBILITIES  
& SUPPORT

# ROLE OF COUNTY TREASURER

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The County Treasurer is primarily responsible for supporting Groups with financial matters as well as the financial affairs of the Scout County

- ❖ Establish and manage bank accounts
- ❖ Plan finances & monitor income and expenditure
- ❖ Prepare annual budgets and accounts for the Scout County
- ❖ Support Scout Groups with preparing annual accounts and other financial matters
- ❖ Submit annual accounts for the Scout County and all Scout Groups to National Treasurer via the Provincial Treasurer
- ❖ Implement and monitor the application of the Scout County Finance Handbook

# SUPPORTING FINANCIAL OPERATIONS OF SCOUT GROUPS

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❖ A key role is to offer ongoing support to Groups, which should include:-

- ❖ Review of financial procedures, including cheque signing procedures
- ❖ Maintaining a register of Scout Group Bank Accounts
- ❖ Ensuring training is available and undertaken as required by Group Treasurers
- ❖ Supporting Group Treasurers in the preparation of Scout Group Budgets & Accounts
- ❖ Reviewing annual Scout Group Accounts
- ❖ Ongoing availability for other duties as required by the Scout County Management Committee

# ISSUES THAT ARISE – Cash Receipts

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In the course of carrying out your duties, issues can arise for Scout County & Group Treasurers, predominantly due to the cash nature of the Scouting activity. Some key control issues around cash receipts are:

- ❖ Ensure there is a complete list of members so that the cash receipts from membership fees can be reconciled. Also, complete attendance lists should be kept for training and events
- ❖ Complete and timely lodgement of cash receipts in bank accounts
- ❖ Accurate recording of cash receipts in the financial accounts
- ❖ Monitoring for the practice of using cash receipts to pay for expenses directly
- ❖ Controls around use of petty cash

# CONTROLS OVER CASH RECEIPTS - Scout Counties

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- ❖ Membership & attendance records should be used to reconcile training and event income by member and Group during the year
- ❖ Receipts should be issued to members with copies maintained as back up for training & event income
- ❖ All cash should be lodged on a timely basis and recorded in the accounts
- ❖ A standard petty cash system, with petty cash vouchers, should be used to record and control all small cash payments necessary in running the Scout County

# CONTROLS OVER CASH RECEIPTS – Scout Groups

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In their role supporting the Groups, Scout Counties should ensure that Groups do the following:-

- ❖ Maintain annual membership records that can be used to reconcile annual membership income
- ❖ Receipts should be issued to members with copies maintained as back up for Group membership
- ❖ All cash should be lodged on a timely basis and recorded in the accounts
- ❖ A standard petty cash system, with petty cash vouchers, should be used to record and control all small cash payments necessary in running the Scout Groups

# ISSUES THAT ARISE – Cheque Payments

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Control issues that arise around cheque payments are as follows:

- ❖ Ensuring only approved payments are made by Scout Groups or County
- ❖ Ensuring only authorised personnel are making payments on behalf of the Scout Groups and County
- ❖ The advent of online and point of sale transactions requires controls to ensure only approved expenditure is paid, especially with the use of both Scouting Ireland and personal debit/credit cards, and where various group leaders are undertaking payments for events
- ❖ Expense claims need to be claimed on an official expense claim form, and be approved prior to payment being made

# CONTROLS OVER CHEQUE PAYMENTS – Scout Counties

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Controls that can be implemented around cheque payments are as follows:

- ❖ Scout County Management Team approves policy around payments prior to expenditure by the County, including appropriate authorisation levels and cheque signatories.
- ❖ The Bank Mandates currently set out in the Finance Handbook are as follows:
  - ❖ Up to €100 and in line with approved budgets Any 2 members of the County Management Team
  - ❖ €101 - €1,000 and in line with approved budgets 2 members of the CMT, one of whom is the County Treasurer
  - ❖ €1,000 - €5,000 and in line with approved budgets County Treasurer and County Commissioner
  - ❖ €5,000 + and in line with approved budgets National Treasurer and County Commissioner
- ❖ Set out strict policies on nature and value of payments allowed through eft or debit/credit cards
- ❖ Requirement for timely remittance of expense claim forms fully backed up with receipts to support all payments made; this will ensure any queries can be followed up on a timely basis
- ❖ Have appropriate review procedures in place for mileage/subsistence claims

# CONTROLS OVER CHEQUE PAYMENTS – Scout Groups

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In their role supporting the Groups, Scout Counties should ensure that Groups have the following controls around cheque payments:

- ❖ Scout Group Council approves policy around payments prior to expenditure by Groups, including appropriate authorisation levels and cheque signatories
- ❖ The procedures currently set out in the Scout Group Finance Handbook are as follows:
  - ❖ Best practice states that any 2 of 3 signatories can sign for payments, as authorised by the Scout Group Council
  - ❖ 2 of the 3 signatories should be the Group Treasurer and Group Leader
  - ❖ A minimum of 2 signatories are required for all payments, 1 of whom must be the Group Treasurer
- ❖ Strict policies should be set out on nature and value of payments allowed through eft or debit/credit cards
- ❖ Requirement for timely remittance of expense claim forms fully backed up with receipts to support all payments made; this will ensure any queries can be followed up on a timely basis
- ❖ Have appropriate review procedures in place for mileage/subsistence claims

# TOP ISSUES IDENTIFIED FROM REVIEW OF SCOUT COUNTY ACCOUNTS

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- ❖ Use of cash to pay for expenses directly means:-
  - ❖ More difficult to verify and account for completeness of income received
  - ❖ Payments can be made without the need for prior approval
  - ❖ Reliant on volunteer maintaining complete records to ensure all receipts and expenses are noted
  - ❖ Volunteer themselves are exposed when there is no paper trail for payments made
  - ❖ Lack of control when a petty cash system is not used
  - ❖ Income and expenses may be understated in the accounts, if a surplus amount only is remitted to County Treasurer for lodgement to bank a/c
- ❖ Lack of file evidence to verify completeness of member income
- ❖ Lack of evidence of review of invoices prior to payment
- ❖ Lack of backup documentation for payments made by eft/debit cards
- ❖ Approved Scouting Ireland expense claim forms not completed to back up payments

# BENEFITS OF CONTROL PROCEDURES

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Having appropriate control procedures in place provides the following benefits:-

- ❖ It provides backup evidence of transactions in the event there is any query at a later date so there is no scope for exposure to volunteers at group or county level
- ❖ It gives all volunteers a framework to follow when they undertake their role so they feel confident and supported
- ❖ It ensures the cost effective running of Scouting events
- ❖ It provides assurance to the volunteers that their work is properly recorded
- ❖ It instils a sense of partnership and common goal between all volunteers involved in Scouts

Maintaining appropriate backup documentation on file ensures that all transactions are fully and accurately reflected in the year end accounts

# HELP AND SUPPORT

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Help is available for Scout County Treasurers with a direct line of support as follows:

- ❖ Provincial Treasurer
- ❖ Provincial Support Officer

The Provincial Treasurers and Support Officers have access to support staff at Scouting Ireland National Office.

# FUTURE DEVELOPMENTS

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- 1) In the future, in line with the wind down of the Association, the Counties and Provinces are to transfer from the Association to the Company Scouting Ireland clg
- 2) If there are any issues that arise in Scout County Accounts, these will be reported in the Company's management letter and/or financial statements
- 3) We will update you as we move through the process of the wind up of the Association

# QUESTIONS & ANSWERS

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❖ Question and Answer Session

THANK YOU

