



Illinois State Council

BOARD/GOVERNANCE POLICY

Title: Bookkeeper	Number: (insert policy #-optional)
Cross Reference: (include other policies that may relate)	
Approved by: Illinois State Council Board of Directors	Origination Date: 6/12/2016
Revised by:	Review and Approval Date: 5/4/2019
	Revision Date:

POLICY:

- 1.1 To clarify the responsibilities of the bookkeeper
- 1.2 To identify the qualities of a prospective bookkeeper

STANDARDS/CRITERIA:

- 2.1 The bookkeeper is an independent contractor who assists the treasurer with data entry, reconciliation of financial transactions, and financial account statements.
- 2.2 Qualifications include:
 - 2.2.1 Prior bookkeeping experience of at least two years with a 501(c)(3) organization
 - 2.2.2 Knowledge of bookkeeping and generally accepted accounting principles
 - 2.2.3 Proficiency in QuickBooks.
 - 2.2.4 Preferred professional bookkeeper certification or CPA licensure or registration
 - 2.2.5 The bookkeeper may not have any employment or independent contractor relationship with the Illinois ENA CPA or financial auditor/auditing organization.
 - 2.2.6 The bookkeeper or prospective bookkeeper must disclose any actual or perceived conflicts of interest on at least an annual basis in compliance with the Illinois ENA Conflict of Interest Policy. Any time an actual or perceived conflict of interest arises or is resolved, the bookkeeper is to immediately notify the Board of Directors and submit a revised conflict of interest statement in compliance with the Illinois ENA Conflict of Interest Policy.
- 2.3 Role:
 - 2.3.1 Assist the treasurer with entry of financial data, processing of checks, monthly reconciliation of bank accounts, review of long term investments, and physical asset tracking. Reconciliation and reviewing of financial accounts should be performed with the treasurer.
 - 2.3.2 Advise the treasurer with financial record best practices.
 - 2.3.3 Assist the treasurer with financial reports and statements.
 - 2.3.4 Assist the treasurer with maintaining an orderly accounting filing system.
 - 2.3.5 Assist the treasurer with maintaining the chart of accounts.
 - 2.3.6 Assist the treasurer with maintaining the annual budget.
 - 2.3.7 Assist the treasurer with calculation of variances from the budget.
 - 2.3.8 Comply with local, state, and federal government reporting requirements.



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- 2.3.9 At no time shall the bookkeeper have direct access to the Illinois ENA financial accounts, debit or credit cards, or checks.
- 2.3.10 The bookkeeper is not an authorized bank account signatory and shall not sign Illinois ENA checks.
- 2.3.11 Access to QuickBooks is limited.
- 2.3.12 The bookkeeper shall not make deposits to Illinois ENA financial accounts on behalf Illinois ENA.