

VICE PRESIDENT

*Give us the tools, and we will finish the job,
Winston Churchill*

The vice president may be called upon at any time to assume temporarily the place of the president. The vice president should make a thorough study of the president's duties and responsibilities and be familiar with the work of the association. A strong vice president can and should be the president's "right hand," acting as an aide and assuming assigned responsibilities.

THE VICE PRESIDENT SHALL

- Preside at meetings in the absence of the president/president elect or upon their inability to serve.
 - Perform the duties of the president in the absence of the president and the president elect or upon their inability to act.
 - Act as an assistant to the president and assumes responsibility for duties assigned by the president.
 - Perform any other specific duties that may be provided for in the bylaws.
 - Represent the president upon request.
 - Attend all training opportunities offered by the council, district and Georgia PTA.
 - When local units have more than one vice president, they often designate specific duties for each vice president, such as vice president of education or vice president of legislation.
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TREASURER

The treasurer is the legally responsible, authorized custodian of the PTA funds and is responsible for the financial management of the PTA. The treasurer receives and disburses all monies in accordance with the local unit bylaws and the approved budget. Georgia PTA strongly recommends that employees of the school not serve as treasurer, as the handling of association funds may prove to be a conflict of interest with school system requirements.

Under no circumstances should your unit have more than one treasurer, as Georgia PTA does not approve co-treasurers. Individuals authorized to sign checks should never be related to each other by marriage and/or other relationship.

TREASURER'S SHALL

- Make sure the books have been audited before accepting them.
- Attend Georgia PTA, district and council leadership training.
- Make sure new signature cards are on file with the bank as soon as the new officers take their positions at school year end or the treasurer changes. Signatures include: both the treasurer and president's name, along with the secretary's to be used in emergency situations. Banks may require minutes of the election meeting recording names of new officers.
- Serve on the Budget Committee and develop a budget for the upcoming PTA year. Any changes in the budget, or any expenditures not included in the budget, must have the approval of the general membership.
- Makes sure the PTA has proper insurance for the treasurer and officers of the organization. Georgia PTA strongly encourages each PTA unit to have fidelity bond coverage for PTA funds, as well as general liability, directors' and officers' liability and property coverage, to protect the officers and unit.
- Ensure that the local unit is incorporated and pays renewal fees annually.
- Keep an accurate and detailed account, in the treasurer's transaction ledger, of all monies received and paid out.
- Submit financial statements and gives treasurer's report at executive committee meetings, board of directors meetings, and association meetings.
- Always keeps records up-to-date and available for inspection by an authorized representative of Georgia PTA or National PTA.
- Keep PTA funds separate from school funds or any other funds.
- Never deposit PTA money in any personal account or the school's accounts. Reconcile the monthly bank state-

ment upon receipt (within 10 days of receipt) and reviews the books and bank statement with the president on a monthly basis.

- Use the "Check Request" form, ensuring that the proper receipt(s) are attached, when issuing a check.
- Pay, by check, not cash, debit card or online payment, all authorized bills for items in the budget.
- Write checks only for items in the approved budget and ensures all checks have two signatures.
- Never issues a blank check for an unspecified amount. Never issues a check made payable to "cash," and never pays with cash. Checks provide a record of transactions.
- Advise board members of the status of the treasury and their individual budgets.
- Check should not be written to the school or principal unless it is for a budget line item or purchase, and a receipt or invoice is obtained.
- Keep the State and National portions of dues separate from local funds and sends dues to the state office on a monthly basis using "PTA Dues Transmittal Form". Use "Cash Verification" forms.
- Count money with the person presenting it and issue a receipt promptly. Treasurer is always the third counter.
- Always deposit all monies in the bank on the day received; never leaves money in school or at home. Records budget line item on deposit Slip for record purposes.
- Receive and retain a copy of deposit slip for all deposits made.
- Has an annual audit conducted immediately following the end of each school year, this mayor may not be the same as the end of the fiscal year. Submit the annual audit to the state office by the last business day of September.
- Preserve all check requests, receipts, bank statements, and canceled Checks for annual audit.
- File all IRS Forms promptly. Effective 2008, all PTA local units must file a 990N, 990 or 990EZ and the applicable Schedules. These are due to the IRS 5 months and 15 days after the end of the fiscal year.

Upon Leaving Office

- Verify all State and National dues have been collected and forwarded to the state office.
- Balance the books and prepares the records for audit.
- Make sure the bank's books agree with the balance in the treasurer's books.
- Have the books audited immediately following the end of the officers' term of office or at the end of the school year, whichever occurs first.
- Prepare the annual financial report covering the treasurer's term of office.
- Forward a copy of the unit's budget and audit report to the president (outgoing and incoming) and new treasurer.
- Complete the Local Unit Audit Packet and sends to the Georgia PTA (by the last business day of September)
- Transfer the records, reports and files to the new treasurer.
- Obtain new Signature cards from the bank so that the new treasurer may draw on funds without delay following the completion of the audit.
- Not sign checks for the PTA after the books are closed for audit.
- Give check register along with unused checks and deposit tickets to the new treasurer.