**Treasurer and Financial Secretary Overview**

* Helpful Spiritual Gifts and Characteristics of a Church Treasurer
  + This leader benefits from having one or more of these spiritual gifts: administration, discernment, giving, faith, and helping.
  + Useful skills and experiences for this position are skills and interest in financial matters; ability to keep detailed, accurate records and maintain appropriate confidentiality; passion for financially supporting the mission of making Christian disciples for the transformation of the world; and ability to work with individuals and ministry teams.
  + This leader needs skill in searching for new revenue sources along with an understanding of biblical stewardship and management of all resources that God provides.
  + The financial secretary and treasurer roles should be held by two people who are not immediate family members.
* Responsibilities
  + Treasurer
    - The treasurer will disburse all money contributed to the local church budget, keeping accurate records of how money is spent.
    - This leader works with finances according to the guidelines established by the committee on finance for total fiduciary responsibility. This includes maintaining compliance with all applicable governmental tax guidelines.
    - The treasurer will send all world service and conference benevolence funds on hand to the conference treasurer each month.
    - The treasurer works with the financial secretary to maintain records of all funds received. Designated gifts and bequests are managed by the trustees in accordance with The Book of Discipline.
    - This leader works with the financial secretary and chair of the committee on finance to make regular financial reports to the committee on finance, church council, the charge conference and, in some cases, the trustees.
    - There are three tasks not specifically assigned to the treasurer, financial secretary, or the chairperson of the committee on finance by the Discipline. Keeping these responsibilities separate is essential in maintaining segregation of duties. These tasks are: (1) approving payments for expenditures; (2) signing checks; (3) reconciling bank accounts. While the treasurer, financial secretary, or finance chairperson may be authorized to do any one of these tasks, no person should be authorized to do more than one. No persons related to one another should perform any two or more of these three tasks.
    - This leader is accountable to the charge conference through the church council.
  + Financial Secretary
    - The financial secretary works according to the guidelines established by the committee on finance to receive funds from whatever source (including through the mail and by electronic deposit), record them, and report them to the church treasurer and to the committee on finance or, in some cases, the trustees.
    - The financial secretary arranges for collecting offerings received during worship services and other church gatherings at the conclusion of these events, making certain that more than one person is involved in collecting and counting the money.
    - This leader collaborates with the finance committee to establish procedures for collecting and recording all money received through the regular offering, through the mail, and by electronic deposit. Designated gifts and bequests are managed by the trustees in accordance with The Book of Discipline.
    - The financial secretary deposits cash and checks in a bank as soon as possible after they are received.
    - The financial secretary keeps records, whenever possible, of how much money is given by whom and reports amounts received to the appropriate people.
    - The financial secretary checks the records quarterly against those of the treasurer.
    - The financial secretary helps ensure that the financial records are in good order for an annual audit. The financial statement is reported regularly to the committee on finance.
    - The financial secretary should engage in spiritual practices to build attentiveness to God’s will and direction. Financial management and attentiveness to daily administration can detract a leader’s attention from the mission of the church to make disciples of Jesus Christ for the transformation of the world.
    - New language was added to the 2016 Book of Discipline that expands/clarifies the responsibilities of the pastor in regard to giving. Paragraph 340.2.c.(2)(c) now reads: “To provide leadership for the funding ministry of the congregation. To ensure membership care including compliance with charitable giving documentation requirements and to provide appropriate pastoral care, the pastor, in cooperation with the financial secretary, shall have access to and responsibility for professional stewardship of congregational giving records.”
    - The financial secretary is accountable to the charge conference through the church council.
* Where to Begin
  + Talk with the pastor and others to understand their hopes and dreams for the congregation and for your financial leadership role in advancing toward the vision for ministry.
  + Set aside time for prayer. Express your concerns, joys, and observations to God; and listen for God’s direction for your leadership. Ask God for direction about wise management of the congregation’s financial resources. Ask God to increase the understanding you and your congregation have for the role of stewardship in forming Christian disciples.
  + Talk with people in your congregation who have (or have had) responsibilities similar to yours. Work closely with the financial secretary and chair of the finance committee to keep abreast of the changes in financial processes (institutional regulations as well as cultural changes, such as the trend toward electronic money management).
  + Evaluate the financial and record keeping processes of your congregation and collaborate with other finance leaders to improve these processes.
  + Participate in training, ask questions, and review resources
* Resources
  + Your Pastor
  + Conference and District Personnel (Individual contact info all available on the Conference website. Conference phone number: 304-344-8331)
    - Treasurer Office Staff Best Contact
      * Remittances – Paula Koontz
      * Health Insurance and Pension – Teresa Bellamy
      * Statistical Reporting – Myra Bess
      * Clergy taxes, training, and administration – Jamion Wolford
  + Conference Website: <https://www.wvumc.org/>
    - Treasurer’s Notebook
    - Portico
  + Discipleship Ministries: <https://www.umcdiscipleship.org/>
  + General Council on Finance and Administration
    - Helpful link: <https://www.gcfa.org/forms-and-resources/treasurer-resources/>
  + Guidelines for *Leading Your Congregation, 2017-2020: Finance*: <https://www.cokesbury.com/Guidelines-Finance>