



# Lorain County 4-H

## Officer Standard Operating Procedures



**THE OHIO STATE UNIVERSITY**

COLLEGE OF FOOD, AGRICULTURAL,  
AND ENVIRONMENTAL SCIENCES

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# Acknowledgements

Many of the forms utilized in this manual have been adopted from the Ohio 4-H Officer's Record Books.

West, Travis. (2020) *Ohio 4-H President's Record Book*. The Ohio State University.

Malone, Bonnie. (2020) *Ohio 4-H Vice President's Record Book*. The Ohio State University.

Malone, Bonnie. (2020) *Ohio 4-H Secretary's Record Book*. The Ohio State University.

Malone, Bonnie. (2020) *Ohio 4-H Treasurer's Record Book*. The Ohio State University.

The Ohio 4-H Officer's Record Books and additional resources are available at [ohio4h.org/officerresources](https://ohio4h.org/officerresources).

Several Forms have been adapted from UW-Madison Extension. (2021) *4-H Club, Group, or Committee Audit Checklist* <https://4h.extension.wisc.edu/files/2021/06/Fillable-Audit-Checklist.pdf> as Revised on 3/2022 by Epley, H.K., Dick, J.

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# Standard Operating Procedures for President

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**Purpose:** To identify what is expected for the 4-H President and to elaborate on the position as indicated in the Constitution.

**Scope:** Ensures orderly and efficient meetings and that the constitution is upheld.

## **Procedure steps:**

1. Program year preparation
  - a. Attend annual officers training.
  - b. Lead the executive committee in preparing the business meeting calendar to be submitted to OSU Extension.
  - c. Assist Treasurer in preparing the annual budget.
2. Meeting preparation
  - a. Utilize Business Calendar to create meeting agendas.
  - b. E-mail agenda at least two weeks prior to each general meeting to the Extension office to be posted online.
  - c. Be aware of executive absences. Appoint a secretary if the secretary will be absent.
3. Preside over Meetings
  - a. Conduct meetings using parliamentary procedure.
  - b. Begin and end meetings on time.
  - c. Maintain order and control during meetings. Be courteous, but firm.
  - d. Guide the meeting in a tactful, courteous way. Avoid voicing personal opinions on motions under discussion.
  - e. Appoint committees as needed and define the responsibilities of the committees.
  - f. Encourage participation of all members, delegate responsibilities to make sure everyone gets to serve on a committee.
  - g. Be courteous to guests, introduce them to the membership.
  - h. Cast the deciding vote in case of a tie.
4. Communication:
  - a. Clear and timely communication with your executive committee regarding executive meetings.
  - b. Ensure the vice president is communicating with committee chairs in a clear and timely manner
  - c. Ensure the secretary is communicating meeting reminders with the membership in a clear and timely manner.
5. When your term is completed, turn your gavel over to the new President.

## 4-H Meeting Calendar Guide

| Month  | Business Meeting   | Committee Meetings/Special Activities  |
|--------|--|--|
| Jan.   | <ul style="list-style-type: none"> <li>• Approval budget drafted by officers</li> <li>• Discuss fundraisers</li> <li>• Discuss donation to Endowment Dinner</li> <li>• Sign up for committees</li> </ul> | Committees submit dates for program year activities<br><br>Educational Program on Committees |
| Feb.   |  | Educational Program/Clinic:  |
| Mar.   |  | Educational Program/Clinic:  |
| Apr.   |  | Educational Program/Clinic:  |
| May    |  | Shows/Clinics/Practice:  |
| June   |  | Shows/Clinics/Practice:  |
| July   |  | Shows/Clinics/Practice:  |
| August |  | Shows/Clinics/Practice:<br>Lorain County Fair  |
| Sept.  | Finalize Award program details, send out invitations   | Committee final reports due<br>Constitution & By-laws committee meets                        |

|      |   |   |
|------|---|---|
| Oct. | Present proposed constitution & by-law changes<br>Officer nominations             | End of year Awards Program                            |
| Nov  | Ratify constitution & by-laws<br>Officer Elections<br>Appoint committee chairs    | Committees submit tentative dates for 2022 activities |
| Dec  | County-level Officers training<br>Business calendar/chart due to Extension office |   |

# Sample Agenda

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Lorain County

4-H Club \_\_\_\_\_

Date \_\_\_\_\_ Location \_\_\_\_\_

1. Call to Order - President
2. Invocation/Pledges – President chooses 2-3 delegates; American pledge is ALWAYS 1<sup>st</sup>!!
3. Roll Call- Secretary
  - a. Recognize guests/new members
4. Secretary’s Report -
5. Treasurer’s Report -
6. Old Business (refer to new business from previous meeting)
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_
  - c. \_\_\_\_\_
  - d. \_\_\_\_\_
  - e. \_\_\_\_\_
7. Committee Reports – Vice President
8. New Business
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_
  - c. \_\_\_\_\_
  - d. \_\_\_\_\_
  - e. \_\_\_\_\_
9. Announcements
  - a.
10. Adjourn –
11. Program –

Date of Next meeting

# Sample President Script for Meetings

---

The following guide can be used for planning and leading your 4-H meeting. The terms/words to use for each part of the business meeting are listed in bold directly below each business meeting part. Keep this form for club records.

Agenda for (club name) \_\_\_\_\_ meeting of (date) \_\_\_\_\_.

Pre-meeting Activities \_\_\_\_\_

## Meeting Person in Charge

Call to order **“This meeting will now come to order.”**

Pledge of Allegiance . . . . .

**“Please stand for the Pledge of Allegiance led by \_\_\_\_\_.”**

4-H Pledge **“ \_\_\_\_\_ will now lead us in the 4-H Pledge.”**

Roll Call **“The secretary will now call the roll.”**

Introduction of Visitors **“At this time would members please introduce their guests.”**

Minutes from Previous Meeting

**“The secretary will now read the minutes of the previous meeting.”**

Approval of Minutes **“Are there any additions or corrections to these minutes?**

(Wait a moment.) **If not they stand approved as read.”** If there are corrections, they are made and the president says, **“Are there any further corrections to the minutes? (Wait a moment.) There being no further corrections, the minutes stand approved as corrected.”**

Treasurer Report **“May we have the treasurer’s report.”** This report and other officer reports do not require further action. **“Are there any questions regarding this report?” “If none, this report will be filed for audit.”**

Committee Reports **“Will the chair of the \_\_\_\_\_ committee please report?”**

Following the report, the President says. **“Does any member wish to present a motion to accept this report?”** See below for proper method for making a motion.

Old/Unfinished Business **“Is there any old/unfinished business?”** (Use one or the other term.)

New Business **“We are now ready for new business. On the agenda is . . .”** After items on the agenda have been addressed say, **“Is there any other new business?”**



Announcements      **“Moving onto Announcements. As listed on the agenda...”**  
**“Are there any other announcements?”**

Adjournment

**“Is there a motion for adjournment?”** After the motion has been made the president says, **“Is there a second?”** After the second has been made the president says, **“It has been moved and seconded that we adjourn. All in favor say ‘aye’, (pause for vote), all opposed ‘nay’.”**  
**The meeting is adjourned.”**

Program

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Recreation/Refreshments

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### *Steps in Making a Motion*

If there is something the members need to decide during the business meeting, it requires a motion, a second, open discussion, and a vote. The following steps are used to “entertain a motion” and to decide if club members are in favor of the item of business brought before the club.

The proper way to move a motion is to say, **“I move,”** not **“I motion.”** When an item of business is brought up for discussion these steps are used:

1. President says, **“Is there a motion to \_\_\_\_\_?”**
2. A member says, **“I move \_\_\_\_\_.”**
3. President says, **“Is there a second to the motion?”**
4. A different member says, **“I second the motion.”** If no second is made the motion dies and no further action is taken. If the motion is seconded, move on to step 5.
5. President says, **“It has been moved and seconded to \_\_\_\_\_. Is there any discussion?”**
6. President allows discussion on the motion.
7. When the discussion ends, the president says, **“It has been properly moved and seconded that we (President states the motion or has the secretary read the motion). All in favor say ‘aye.’ (Pause for vote), All opposed say ‘nay’.”**
8. President says, **“Motion passes.”** or **“Motion fails.”**

NOTE: The following tool helps keep order when a member seeks the floor to make a motion or discuss business. No one should speak unless recognized by the chair and given the floor. When a person wishes to speak the president says, **“The chair recognizes (name of speaker) and (name of speaker) has the floor.”**

### **Use of the Gavel**

- Call the meeting to order (two raps)
- stand for the pledges (three taps)
- to be seated after the pledges (one rap)
- follow the announcement of the result of a motion (one rap),
- adjourn the meeting (one rap)
- return the meeting to order (a series of sharp taps)

# Standard Operating Procedures for Vice President

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**Purpose:** To identify what is expected for the Vice President and to elaborate on the position as indicated in the Constitution.

**Scope:** Ensures the educational program is well-rounded.

**Procedure steps:**

1. Program year preparation
  - a. Attend annual officers training.
  - b. Assist President in preparing the business meeting calendar to be submitted to OSU Extension.
  - c. Assist Treasurer in preparing the annual budget.
2. Meeting preparation
  - a. Assist President to create meeting agendas.
  - b. Ensure all committee chairs are prepared to provide timely updates at general meetings.
  - c. Be prepared to preside over the meeting in the absence of the President.
3. Provide guidance to committees
  - a. Chair of the Program/Education committee.
  - b. Assure all members receive a complete calendar.
  - c. Work with all standing committees.
  - d. Work with all special committees.
  - e. Assure a well-rounded program, including social, service, and educational opportunities.
  - f. Check with those providing a program to see if they are ready or need any help.
  - g. Ensure that a program or presenter is properly introduced and thanked.
4. Communication:
  - a. Clear and timely communication with your committee chairs.
  - b. Clear and timely communication with the President and the Executive committee.
5. When your term is completed, turn your committee lists over to the new Vice President.

## Sample Committee List

---

When a committee is formed, write the names of the committee and its members here.

|                    |
|--------------------|
| Committee: _____   |
| Chairperson: _____ |
| _____              |
| _____              |
| _____              |

|                    |
|--------------------|
| Committee: _____   |
| Chairperson: _____ |
| _____              |
| _____              |
| _____              |

|                    |
|--------------------|
| Committee: _____   |
| Chairperson: _____ |
| _____              |
| _____              |
| _____              |

|                    |
|--------------------|
| Committee: _____   |
| Chairperson: _____ |
| _____              |
| _____              |
| _____              |

|                    |
|--------------------|
| Committee: _____   |
| Chairperson: _____ |
| _____              |
| _____              |
| _____              |

|                    |
|--------------------|
| Committee: _____   |
| Chairperson: _____ |
| _____              |
| _____              |
| _____              |

|                    |
|--------------------|
| Committee: _____   |
| Chairperson: _____ |
| _____              |
| _____              |
| _____              |

|                    |
|--------------------|
| Committee: _____   |
| Chairperson: _____ |
| _____              |
| _____              |
| _____              |

# Committee Planning Sheet

---

Make copies of this page. Fill out a planning sheet each time a committee is named.

Name of committee: \_\_\_\_\_

Date appointed: \_\_\_\_\_ Given the power to act? (Circle one): yes no

Date reported back to club: \_\_\_\_\_

Committee meetings (include date, time, and location) \_\_\_\_\_

\_\_\_\_\_

Chairperson's name and phone number: \_\_\_\_\_

Committee members' names and phone numbers:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Adult advisor's name and phone number: \_\_\_\_\_

Purpose of the committee: \_\_\_\_\_

\_\_\_\_\_

Specific duties of the committee: \_\_\_\_\_

\_\_\_\_\_

Decisions made, details worked out, or information discovered for the committee to report back to the club: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

# Committee Summary Sheet

---

Make copies of this page. Fill out summary sheet each time a committee completes a task.

Name of committee: \_\_\_\_\_

Date appointed: \_\_\_\_\_ Given the power to act? (Circle one): yes no

Date reported back to club: \_\_\_\_\_

Chairperson: \_\_\_\_\_ Adult advisor: \_\_\_\_\_

Committee members:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Items presented to the club:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Decision made by the club:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

What the committee could have done better:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Standard Operating Procedures for Secretary

---

**Purpose:** To identify what is expected for the Secretary and to elaborate on the position as indicated in the Constitution.

**Scope:** Fosters communication and ensuring proper management and use of important organizational records.

## **Procedure steps:**

1. Program year preparation
  - a. Attend annual officers training.
  - b. Assist President in preparing the business meeting calendar to be submitted to OSU Extension.
  - c. Assist Treasurer in preparing the annual budget.
2. Communication:
  - a. Secretary is responsible for scheduling and emailing reminders to members.
  - b. Read correspondence.
  - c. Write any correspondence as is necessary.
3. Record Keeping
  - a. Keep an accurate record of proceedings of all meetings and special events/activities.
  - b. Keep track of the membership attendance by calling the Role.
  - c. Member information – Maintain a list of names and necessary contact information.
  - d. Officers
  - e. Committee members
  - f. Maintain a current copy of the constitution and by-laws.
  - g. Completing the meeting minutes and signing them prior to the next meeting. President signs after the approval of the minutes.
    - i. Include committee and/or officer reports
    - ii. Record all Motions and voting and state whether the motion passes or fails – this includes activities and financial decisions
    - iii. Recording the Treasurer’s Report. The Secretary Minutes will state the beginning balance and ending balance of the Treasurer’s Report. Secretary shall place a (\*) after the Treasurer’s Report and state “see the Treasurer’s written report for more detail”.
    - iv. The Secretary will be responsible for keeping a copy of the Treasurer’s written report with the Minutes for each meeting.
    - v. Providing a copy of the Minutes to the OSU Extension Office to be posted.
  - h. If called for a county audit, turn in your documentation in an orderly manner (Secretary’s Book).
4. Meeting preparation:
  - a. Assist the President in preparation of the agenda by providing a copy of the minutes.
  - b. Be prepared to preside over the meeting in the absence of the President and Vice President or appoint an individual to take minutes.

- c. Be prepared to assist the President during the meeting by restating the motion as it is presented and recorded in the minutes.
  - d. Be prepared to advise the president on matters of business to be taken up. Help start and stop on time.
5. When your term is completed, turn all your records over to the new Secretary.

# Sample Year \_\_\_\_\_ Meeting Attendance

| Name of Member | Date | Date | Date | Date | Date | Date | Date | Date | Date | Date | Phone # |
|----------------|------|------|------|------|------|------|------|------|------|------|---------|
| 1.             |      |      |      |      |      |      |      |      |      |      |         |
| 2.             |      |      |      |      |      |      |      |      |      |      |         |
| 3.             |      |      |      |      |      |      |      |      |      |      |         |
| 4.             |      |      |      |      |      |      |      |      |      |      |         |
| 5.             |      |      |      |      |      |      |      |      |      |      |         |
| 6.             |      |      |      |      |      |      |      |      |      |      |         |
| 7.             |      |      |      |      |      |      |      |      |      |      |         |
| 8.             |      |      |      |      |      |      |      |      |      |      |         |
| 9.             |      |      |      |      |      |      |      |      |      |      |         |
| 10.            |      |      |      |      |      |      |      |      |      |      |         |
| 11.            |      |      |      |      |      |      |      |      |      |      |         |
| 12.            |      |      |      |      |      |      |      |      |      |      |         |
| 13.            |      |      |      |      |      |      |      |      |      |      |         |
| 14.            |      |      |      |      |      |      |      |      |      |      |         |
| 15.            |      |      |      |      |      |      |      |      |      |      |         |
| 16.            |      |      |      |      |      |      |      |      |      |      |         |
| 17.            |      |      |      |      |      |      |      |      |      |      |         |
| 18.            |      |      |      |      |      |      |      |      |      |      |         |
| 19.            |      |      |      |      |      |      |      |      |      |      |         |
| 20.            |      |      |      |      |      |      |      |      |      |      |         |
| 21.            |      |      |      |      |      |      |      |      |      |      |         |
| 22.            |      |      |      |      |      |      |      |      |      |      |         |
| 23.            |      |      |      |      |      |      |      |      |      |      |         |
| 24.            |      |      |      |      |      |      |      |      |      |      |         |
| 25.            |      |      |      |      |      |      |      |      |      |      |         |
| 26.            |      |      |      |      |      |      |      |      |      |      |         |
| 27.            |      |      |      |      |      |      |      |      |      |      |         |
| 28.            |      |      |      |      |      |      |      |      |      |      |         |
| 29.            |      |      |      |      |      |      |      |      |      |      |         |
| 30.            |      |      |      |      |      |      |      |      |      |      |         |
| 31.            |      |      |      |      |      |      |      |      |      |      |         |
| 32.            |      |      |      |      |      |      |      |      |      |      |         |
| 33.            |      |      |      |      |      |      |      |      |      |      |         |
| 34.            |      |      |      |      |      |      |      |      |      |      |         |
| 35.            |      |      |      |      |      |      |      |      |      |      |         |
| 36.            |      |      |      |      |      |      |      |      |      |      |         |
| 37.            |      |      |      |      |      |      |      |      |      |      |         |
| 38.            |      |      |      |      |      |      |      |      |      |      |         |



# Sample List of Advisors and Officers

---

## Officers

| Name of Advisor | Leadership Area | Phone # | Email |
|-----------------|-----------------|---------|-------|
|                 |                 |         |       |
|                 |                 |         |       |
|                 |                 |         |       |
|                 |                 |         |       |
|                 |                 |         |       |
|                 |                 |         |       |
|                 |                 |         |       |
|                 |                 |         |       |
|                 |                 |         |       |

## Members

| Member Name | Office Held | Phone # | Email |
|-------------|-------------|---------|-------|
|             |             |         |       |
|             |             |         |       |
|             |             |         |       |
|             |             |         |       |
|             |             |         |       |
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|             |             |         |       |
|             |             |         |       |
|             |             |         |       |
|             |             |         |       |

# Sample List of Committees

---

When a committee is formed, write the names of the committee and the names of the members appointed to the committee. List both standing and special committees.

Committee: \_\_\_\_\_  
Chairperson: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Date formed \_\_\_\_\_ Date completed \_\_\_\_\_

Committee: \_\_\_\_\_  
Chairperson: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Date formed \_\_\_\_\_ Date completed \_\_\_\_\_

Committee: \_\_\_\_\_  
Chairperson: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Date formed \_\_\_\_\_ Date completed \_\_\_\_\_

Committee: \_\_\_\_\_  
Chairperson: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Date formed \_\_\_\_\_ Date completed \_\_\_\_\_

Committee: \_\_\_\_\_  
Chairperson: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Date formed \_\_\_\_\_ Date completed \_\_\_\_\_

Committee: \_\_\_\_\_  
Chairperson: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Date formed \_\_\_\_\_ Date completed \_\_\_\_\_

Committee: \_\_\_\_\_  
Chairperson: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Date formed \_\_\_\_\_ Date completed \_\_\_\_\_

Committee: \_\_\_\_\_  
Chairperson: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Date formed \_\_\_\_\_ Date completed \_\_\_\_\_

# Sample Meeting Notes Worksheet

---

This form is used to keep notes for writing the minutes after the meeting.

## A. Opening

Pledge of Allegiance by \_\_\_\_\_

4-H Pledge by \_\_\_\_\_

Roll call was \_\_\_\_\_ and answered by:

Members \_\_\_\_\_ Advisors \_\_\_\_\_ Number of Parents \_\_\_\_\_ Guests \_\_\_\_\_ attending.

## B: Officer Reports

Minutes of last meeting approved as (circle one): read corrected

Correspondence: \_\_\_\_\_

Treasurer Report: \_\_\_\_\_

Other Officers

Reporter: \_\_\_\_\_

Historian: \_\_\_\_\_

Other: \_\_\_\_\_

Leaders: \_\_\_\_\_

## C. Committee Reports

Committee: \_\_\_\_\_ by: \_\_\_\_\_

motion \_\_\_\_\_ pass/fail

Committee: \_\_\_\_\_ by: \_\_\_\_\_

motion \_\_\_\_\_ pass/fail

## D. Unfinished/Old Business

\_\_\_\_\_  
\_\_\_\_\_

## E. New Business

\_\_\_\_\_ moved to \_\_\_\_\_ Seconded by \_\_\_\_\_ pass/fail

\_\_\_\_\_ moved to \_\_\_\_\_ Seconded by \_\_\_\_\_ pass/fail

\_\_\_\_\_ moved to \_\_\_\_\_ Seconded by \_\_\_\_\_ pass/fail

\_\_\_\_\_ moved to \_\_\_\_\_ Seconded by \_\_\_\_\_ pass/fail

## F. Announcements (county dates and reminders, upcoming activities)

\_\_\_\_\_  
\_\_\_\_\_

**G. Adjournment:** move by \_\_\_\_\_ Seconded by \_\_\_\_\_ pass/fail

**H. Program:** \_\_\_\_\_

**I. Refreshments** provided by: \_\_\_\_\_

**J. Next meeting** will be held on \_\_\_\_\_



# Standard Operating Procedures for Treasurer

---

**Purpose:** To identify what is expected for the Treasurer and to elaborate on the position as indicated in the Constitution.

**Scope:** All Financial Records, including but not limited to bank statements and bank receipts, ledger, receipt book, and receipts from purchases.

## **Procedure steps:**

1. Program year preparation
  - a. Attend annual officers training.
  - b. Assist President in preparing the business meeting calendar to be submitted to OSU Extension.
  - c. Lead the executive committee in preparing the annual budget to be presented for vote and approval. This is to be done at the beginning of the fiscal year.
2. Set up bank account, if not using an ongoing account.
  - a. Be sure that there are at least two signors on the bank account. Signors should not be related nor should they live in the same household. Signors should be members of the Executive committee. Note: The signors may need to redo bank paperwork yearly.
  - b. Bank Statements should be sent to the signor that does not hold the checkbook. The original will be kept in the club files, and a copy provided to the Treasurer prior to monthly meeting. If the account is paperless, then then all signors must have electronic access to this account.
3. Treasurer will hold the checkbook and the ledger.
  - a. Ledger to be used is from the forms list that is attached to this SOP.
  - b. Checks and deposits must be entered immediately into the Ledger in chronological order. A running total is also to be kept in the ledger.
  - c. Bills are to be paid promptly after presented and approved by a vote. This must also be documented by the Secretary in the Meeting Minutes.
  - d. Bills and expenses are to be paid by check and have paperwork for all bills paid.
  - e. If a bill is presented for reimbursement it must be submitted with a completed Reimbursement Request at the business meeting.
  - f. Any money collected must be receipted using the receipt book.
  - g. If dues are collected, they must be receipted along with an accurate record of dues paid.
  - h. Money collected at shows/fund raisers must have a minimum of two individuals count the money, document the cash and checks on the Cash Count Worksheet, and then sign the form which is to be put with the Treasurer's records and should match the bank deposit slip.
  - i. Any money collected must be deposited into the bank within a week. There is to be no cash held for operations.
4. Meeting preparation
  - a. Each month the Treasurer will reconcile the bank statement to the ledger prior to the monthly meeting.

- b. Each month the Treasurer will provide a written Treasurer's Report shared at the meeting and provide a copy to the Secretary to add to the Secretary's Minutes. This can be done using a computer form or using the form on the forms list that is attached to this SOP. For County level groups a copy must be emailed to OSU Extension Office.
  - c. The report should include all transactions since the Treasury Report. (Include all receipts turned in and any bills paid since the Treasurer's Report was given at the last meeting.)
5. Record Keeping:
- a. Keep the documentation in an orderly file and present to the internal audit committee each year prior to the end of the fiscal year.
  - b. After the internal audit is completed, prepare the Year End Summary to turn into the Extension Office prior to January 31<sup>st</sup>.
  - c. If called for a county audit, turn in your documentation in an orderly manner along with the Secretary's Minutes.
6. When your term is completed, turn all your records over to the new Treasurer.

# Sample Budget Template

| BUDGET<br>Template:                   | _____ (Club) 4-H Budget _____(Year) |                               |                                |
|---------------------------------------|-------------------------------------|-------------------------------|--------------------------------|
|                                       | _____ Budget<br>(Last year )        | Actual Expense<br>(Last year) | _____ Budget<br>(Current Year) |
| <b>Beginning Balance _____ (Date)</b> |                                     |                               |                                |
|                                       |                                     |                               |                                |
| <b>INCOME</b>                         |                                     |                               |                                |
| Fund Raiser                           |                                     |                               |                                |
| 1.                                    |                                     |                               |                                |
| 2.                                    |                                     |                               |                                |
| 3.                                    |                                     |                               |                                |
| Donations                             |                                     |                               |                                |
| Other Income                          |                                     |                               |                                |
| <b>Total Income</b>                   |                                     |                               |                                |
|                                       |                                     |                               |                                |
| <b>EXPENSE</b>                        |                                     |                               |                                |
| Committee Activities                  |                                     |                               |                                |
| 1.                                    |                                     |                               |                                |
| 2.                                    |                                     |                               |                                |
| 3.                                    |                                     |                               |                                |
| Volunteer Support                     |                                     |                               |                                |
| Insurance                             |                                     |                               |                                |
| Member Event Scholarships             |                                     |                               |                                |
| Postage                               |                                     |                               |                                |
| Expense for Fund Raisers              |                                     |                               |                                |
| 1.                                    |                                     |                               |                                |
| 2.                                    |                                     |                               |                                |
| 3.                                    |                                     |                               |                                |
| Accident Insurance for Clubs          |                                     |                               |                                |
| Special Projects                      |                                     |                               |                                |
| 1.                                    |                                     |                               |                                |
| 2.                                    |                                     |                               |                                |
| 3.                                    |                                     |                               |                                |
| Royalty Awards                        |                                     |                               |                                |
| Support of Ohio 4-H Events            |                                     |                               |                                |
| <b>Total Expenses</b>                 |                                     |                               |                                |
| <b>Anticipated Carryover</b>          |                                     |                               |                                |

## Sample Record of Finances

---

Club Name \_\_\_\_\_ Year \_\_\_\_\_

The financial record allows you to keep your club treasury records up to date. Begin the record sheet with the ending balance from last year's treasurer's manual. Record **every** transaction on this record sheet and keep a running balance of money in the club treasury.

| Date | Money Received—Name and Purpose<br>Payments Made—Name and Purpose | Check<br>Number | Money<br>Received<br>(+) | Payments<br>Made<br>(-) | Balance |
|------|---|-----------------|--------------------------|-------------------------|---------|
|      | <i>Balance at the beginning of the year</i>                       | X               | X                        | X                       |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      |   |                 |                          |                         |         |
|      | <i>Balance at the end of the year</i>                             | X               |                          |                         |         |



# Sample Treasurer Report

---

The Treasurer's Report informs members of the club's financial activity since the last meeting. Complete the Treasurer's Report and present it to the club for each meeting.

4-H Club Name \_\_\_\_\_ Date \_\_\_\_\_

1. State the beginning account balance: \_\_\_\_\_ Date of previous meeting: \_\_\_\_\_  
(Ending balance from previous meeting)

2. Money received:

\$ \_\_\_\_\_ from \_\_\_\_\_ for what purpose \_\_\_\_\_  
\$ \_\_\_\_\_ from \_\_\_\_\_ for what purpose \_\_\_\_\_  
\$ \_\_\_\_\_ from \_\_\_\_\_ for what purpose \_\_\_\_\_  
\$ \_\_\_\_\_ from \_\_\_\_\_ for what purpose \_\_\_\_\_  
\$ \_\_\_\_\_ from \_\_\_\_\_ for what purpose \_\_\_\_\_  
\$ \_\_\_\_\_ total amount of money received.

3. Payments made:

\$ \_\_\_\_\_ to \_\_\_\_\_ for what purpose \_\_\_\_\_  
\$ \_\_\_\_\_ to \_\_\_\_\_ for what purpose \_\_\_\_\_  
\$ \_\_\_\_\_ to \_\_\_\_\_ for what purpose \_\_\_\_\_  
\$ \_\_\_\_\_ to \_\_\_\_\_ for what purpose \_\_\_\_\_  
\$ \_\_\_\_\_ to \_\_\_\_\_ for what purpose \_\_\_\_\_  
\$ \_\_\_\_\_ total amount of payments made.

4. State the ending balance: \$ \_\_\_\_\_

5. Submitted by: \_\_\_\_\_  
Treasurer

# Reimbursement Request Form

---

Name: \_\_\_\_\_

Date of Purchase: \_\_\_\_\_

Amount of Purchase: \_\_\_\_\_

Reason for Purchase: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

List of Items Purchased: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Attach receipt here

**For Treasurers' Use ONLY**

Date Submitted: \_\_\_\_\_

Date Approved: \_\_\_\_\_

Date of Reimbursement:

\_\_\_\_\_

# Start-up Cash Request Form

---

Complete one form per cash box

|                           |                        |
|---------------------------|------------------------|
| Name of person requesting | Phone                  |
| Event                     | Total Amount Requested |
| Date Submitted            | Date Needed            |

|                          |      |
|--------------------------|------|
| Approved by (Exec Board) | Date |
| Approved By (Exec Board) | Date |

|                             |      |
|-----------------------------|------|
| Verified by Event Volunteer | Date |
|-----------------------------|------|

---

**For Treasurers' Use ONLY**    Category \_\_\_\_\_ Check # \_\_\_\_\_ Date \_\_\_\_\_ Logged \_\_\_\_\_

# Cash Count Form

---

This form is to be used for any events or fundraiser receiving cash. This form must be completed by two approved 4-H volunteers at the end of an event.

|                  |            |              |            |                |    |
|------------------|------------|--------------|------------|----------------|----|
| Event            |            |              |            |                |    |
| Date             |            |              |            |                |    |
| Coins            |            |              |            |                |    |
| Pennies          |            | @ \$0.01 =   | \$         | Total Coin     | \$ |
| Nickels          |            | @ \$0.05 =   | \$         |                |    |
| Dimes            |            | @ \$0.10 =   | \$         |                |    |
| Quarters         |            | @ \$0.25 =   | \$         |                |    |
| \$.50 Piece      |            | @ \$0.50 =   | \$         |                |    |
| \$1.00 Piece     |            | @ \$1.00 =   | \$         |                |    |
| Currency (Bills) |            |              |            |                |    |
| Ones             |            | @ \$1.00 =   | \$         | Total Currency | \$ |
| Twos             |            | @ \$2.00 =   | \$         |                |    |
| Fives            |            | @ \$5.00 =   | \$         |                |    |
| Twenties         |            | @ \$20.00 =  | \$         |                |    |
| Fifties          |            | @ \$50.00 =  | \$         |                |    |
| Hundreds         |            | @ \$100.00 = | \$         |                |    |
|                  |            |              |            | Total Cash     |    |
| Counter #1       |            |              | Counter #2 |                |    |
|                  | Print Name |              |            | Print Name     |    |
|                  | Signature  |              |            | Signature      |    |



## Audit Procedures

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Because 4-H clubs are nonprofit and held to the standards of the Internal Revenue Service 501c3 determination, it is important that the finances for each club and group go through an audit. This practice of auditing protects the club or affiliate and the treasurer themselves.

### Key Definitions

1. **4-H Club:** a group of 4-H members with an approved volunteer, EIN, checking account, etc. This group should conduct a yearly financial review and may use internal or external audits (or emergency audit when needed). It is recommended to have an annual or yearly financial review, internal audit once every three years, and an external audit conducted at least once every six years.
2. **Affiliate:** a non-4-H club that is affiliated with Ohio 4-H such as a 4-H council, county wide committee, etc. This group should conduct an internal audit annually and external audit (or emergency audit when needed) every three years or if there is a change in treasurer. Emergency audits should be conducted when needed.
3. **Yearly Financial Review:** An annual review of 4-H club / affiliate finances. A Financial Review Committee should be formed to conduct a review of club financial transactions and records for the year. The committee should consist of two adults (advisors or parents) and two members. No one on the committee should be from the treasurer's family or be a signer on the account. Refer to the *Ohio 4-H Treasurer's Record Book* for more information.
4. **Internal Audit:** Audits should be conducted every three years for clubs and affiliates who have combined income/outcome of \$5,000 or more annually. These should be conducted by a minimum of four individuals. It is suggested to have two advisors, two non-volunteer parents or two members. No one on the committee should be from the treasurer's family or be a signer on the account. Other individuals to involve may include the president or other officer, a 4-H volunteer from another club, or someone recommended by the county 4-H professional. The audit committee should review records since the last internal or external audit (3 years).
5. **External Audit:** External audits should be conducted by a minimum of four individuals identified by the 4-H professional to serve as an audit standing committee. Members should be unrelated from those who have been handling the funds and/or serve as a signer on the account that is being audited. These may include local OSU Extension staff, 4-H volunteers or qualified community partners. While the treasurer should not be a member of the audit committee, they should be present during the review to answer any questions or provide documentation. A Certified Public Accountant could be used in place of this four-person committee. The audit committee should review records since the last internal audit (3 years).
6. **Emergency Club/Affiliate Audits:** Should be conducted anytime there is a concern of mishandled funds. Emergency Audits should be conducted by the county 4-H professional under direction of State 4-H Staff.

## **Audit Steps**

The following steps should be taken when conducting an audit. Follow the *Ohio 4-H Clubs and Committees Annual Financial Review & Audit* form when completing the audit to indicate when items have been reviewed and findings or recommendations for future years.

1. Secure all financial records (check register, cancelled check images, bank statements, written record (ledger, spreadsheet, or report), purchase receipts, deposit slip receipts, cash income receipts, treasure's book, club minutes) for the calendar year(s) being audited.
2. Secure financial statements for Venmo, PayPal or other approved electronic fund accounts used by the club.
3. Review the checklist in the *Ohio 4-H Clubs and Committees Annual Financial Review & Audit* form and indicate if the item is correct or not.
4. Whoever conducts the audit should complete the *Ohio 4-H Clubs and Committees Annual Financial Review & Audit* form, including completed checklist, signatures, date of completion, comments, or recommendations. After the form is completed, make sure to:
  - Report to the membership of the 4-H club/affiliate the state of the past year's records.
  - Include a copy with the treasurer's book.
  - Submit the form to the county extension office.
5. Complete and submit the 4-H Club/Affiliate Yearly Financial Summary by the county deadline.

# Ohio 4-H Clubs and Committees Financial Summary & Audit

**Complete and Return a Copy to the \_\_\_\_\_ County 4-H Office by \_\_\_\_\_.  
 (County specific due date, but no later than January 31 on the year it's due)**

**Maintain A Copy with Your 4-H Club or Committee Financial Records!**

The following form should be completed when conducting an audit. Make sure to follow the Audit Steps outlined in the *4-H Club/Affiliate Audit Procedures* guidelines.

Name of 4-H Club or Committee: \_\_\_\_\_

EIN Number: \_\_\_\_\_

Date of Reviewed/Audited: \_\_\_\_\_

List all Signors on the Account (Minimum of 2)

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

4. \_\_\_\_\_

Name of who receives bank statements or has on-line view only access:

\_\_\_\_\_

Name of Club/Affiliate Treasurer:

\_\_\_\_\_

Accounts Reviewed:

| Type of Account                                       | Bank Name | Bank Address | Balance as of 12/31 |
|---|-----------|--------------|---------------------|
| Checking  |           |              |                     |
| Savings<br><i>(would be an option for affiliates)</i> |           |              |                     |
| Other <i>(would be an option for affiliates)</i>      |           |              |                     |



Checklist of items to complete: The purpose of this checklist is to assist the 4-H youth treasurer, the adult volunteer working with the 4-H club or group finances and the auditors in their review. All items that have been marked, 'no' need to be corrected and explained in the comments or recommendations section.

| YES                      | NO                       |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | All 4-H accounts and funds are in an approved FDIC financial institution.  |
| <input type="checkbox"/> | <input type="checkbox"/> | The treasurer has kept a separate written record of the group's income and expenses (a ledger, spreadsheet, or report).  |
| <input type="checkbox"/> | <input type="checkbox"/> | All checks have correct signatures, payee name, amount written out numerically and in words. When it is necessary for check(s) to be written to a signatory on the account, the check(s) should be signed by someone other than the signatory. |
| <input type="checkbox"/> | <input type="checkbox"/> | All checks written, including voided checks, are accounted for in the checkbook written record (ledger, spreadsheet, or report).   |
| <input type="checkbox"/> | <input type="checkbox"/> | Documentation (invoice, cash register receipt, request for payment form) matches to each cancelled or electronic check images.   |
| <input type="checkbox"/> | <input type="checkbox"/> | All receipts/expenditures match bank statements and are recorded on the written record (ledger, spreadsheet, or report).   |
| <input type="checkbox"/> | <input type="checkbox"/> | Donor records match recorded receipts. (If not, document any differences.)   |
| <input type="checkbox"/> | <input type="checkbox"/> | Deposits are one week or less for the dates of income receipts to dates of deposits. (Document any extended delays of more than a week.)   |
| <input type="checkbox"/> | <input type="checkbox"/> | For affiliates: If certificates of deposit are owned, they are still on deposit with the bank. If no longer on deposit, the proceeds have been deposited in the checking account. Clubs should not hold CDs.                                   |
| <input type="checkbox"/> | <input type="checkbox"/> | When comparing receipts/expenditures to budget, the level of activity appears to within the approved budget or included as approved in the meeting minutes.  |
| <input type="checkbox"/> | <input type="checkbox"/> | When reviewing the numerical sequence of canceled and unused checks, all are accounted for. (If not, list any missing checks.)   |
| <input type="checkbox"/> | <input type="checkbox"/> | Bank statements are reconciled with the checkbook each month and the checkbook is balanced.  |
| <input type="checkbox"/> | <input type="checkbox"/> | There are not any checks that are outstanding. (If there are outstanding checks, list the number and date of issue.)   |
| <input type="checkbox"/> | <input type="checkbox"/> | When viewing a select sample of 25% of expenditures, the expenditures were authorized according to the minutes.  |
| <input type="checkbox"/> | <input type="checkbox"/> | Bank statements match all financial record balances (in the treasurer's reports, ledgers, spreadsheets, or report, etc.).  |
| <input type="checkbox"/> | <input type="checkbox"/> | The beginning balance on the Annual Financial Summary matches the previous year's ending balance (as of December 31) on the bank statement and/or other records.   |
| <input type="checkbox"/> | <input type="checkbox"/> | The ending balance on the Annual Financial Summary matches the ending balance of the written record (ledger, spreadsheet, or report).  |
| <input type="checkbox"/> | <input type="checkbox"/> | Any errors in addition or subtraction have been corrected on the Annual Financial Summary and in the financial records.  |
| <input type="checkbox"/> | <input type="checkbox"/> | If funds being carried forward into the new program year are greater than the club's/affiliate's average annual expenses, an approved (no more than 5-year) plan, (by the county 4-H professional) is in place to spend down the funds.        |
| <input type="checkbox"/> | <input type="checkbox"/> | Those completing the audit are at least four persons not related to the treasurer or persons on signature with the 4-H accounts.   |

Provide mathematical accuracy of records:

|  |       |
|--|-------|
| Checking Account Balance 12/31/previous year | _____ |
| + Receipts During current year               | _____ |
| - <u>Expenditures During current year</u>    | _____ |
| Balance 12/31/current year                   | _____ |

If there are outstanding checks or pending refunds, please include here. Specify non applicable, if not. \_\_\_\_\_

Check all that were used for this review/audit:

- Bank Statements
- Cancelled or Electronic Images of Checks
- Checkbook Registry
- Deposits
- Meeting Minutes
- Receipts
- Record of Financial Transactions/Ledger/Computer Accounting Record/Written Report
- Treasurer's Reports
- Venmo, PayPal and/or other approved electronic fund statements
- Other \_\_\_\_\_

Please list any comments or recommendations. Specify any discrepancies and/or recommendations for how to better keep track of financial records in the future. If an item received a 'no' on the checklist, specify how to correct this in the future. Attach additional pages as needed.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Names and Signatures of Audit & Review Committee Members:

| Print Name | Signature | Date | Role with club or affiliate |
|------------|-----------|------|-----------------------------|
|            |           |      |                             |
|            |           |      |                             |
|            |           |      |                             |
|            |           |      |                             |

