

Thank you for your support of Girl Scouting and for taking on the important task of banking. To better support you in this role and to protect our girls' funds, here are GSCCC's Policies and Procedures as they relate to Service Unit (SU) bank accounts.

- All bank accounts must be opened at a Council approved bank, there are no exceptions.
Wells Fargo Mechanics Bank Union Bank
Each bank has their own process regarding how to open accounts – check with your SU Manager or Council who will assist you with the Council's Bank Account Certificate of Authorization (BACA) process.
- All bank account signers must be current registered Girl Scout members and have passed the Council's criminal background check.
- All signers must also pass the bank's criminal background check (performed by the bank after you submit your paperwork). Those that do not pass may not sign on troop or service unit accounts.
- All accounts must be opened using GSCCC's Tax ID number and under GSCCC's name. Each bank has this information on file and can support you in this process to ensure the correct information is listed on your service unit account.
- At least 3 signers are required on all bank accounts, one being the SU Treasurer. They may not be related by marriage, relationship or blood.
- No checks should be signed by the person to whom the check is being issued. In this case one of the other authorized signers should sign the check.
- Any check over \$1,000.00 is required to have two signatures.
- Depending on the bank, Service Units may have a debit card issued in connection with their bank account with a limit not to exceed \$500 per day. Debit cards may be used for approved Council activities according to Volunteer Essentials. Debit cards are encouraged to be used for all online and Girl Scouts activities.
- All statements must be sent to the service unit address.
- SU account address blocks should read:
GSCCC
Name of Service Unit, or name of day camp
Mailing Address designated by Service Unit (please ask your SU Manager for this information)
- For best internal control process, the review of the statements should be by a signer who is not the primary user of the checkbook or debit card.
- All receipts must be kept by the SU and available for review– receipts/records must be retained for 4 years while bank statements/checks retained for 7 years. Records can be sent to the Council for storage – please mark the envelope with the SU name and number and year.

- Service Units must submit a Year End Financial Report to Council Service at least annually by October 31.

MANAGING SERVICE UNIT FUNDS

- Signers on the account are trustees for the Council's and SU's money and should be managed with care.
- Funds should only be used for SU expenses/activities, which may include awards, supplies, activity fees, adult training expenses, and similar expenses.
- The SU team should be involved in preparing and executing the budget for management of the funds.
- SU funds must never be used by signers for personal expenses.
- Receipts and a clear description of the expense should be maintained for all purchases.
- Deposits should be made in a timely fashion. A record of the source of the funds should be maintained.
- Checks received should only be accepted from people known to the SU and should have a driver's license number and phone number written on the check.
- If the SU receives a returned check, GSCCC will assist with collection of bounced check. GSCCC will not reimburse the SU for any bank or collection fees related to the bounced check.
- GSCCC has the right to audit the SU checking accounts at any time and may freeze and or close accounts if there is concern that funds are being abused.

ACCOUNTS WITH NO ACTIVITY

- Bank accounts with no activity for the prior 12 months will be closed. Any remaining balance will be transferred to the GSCCC Financial Assistance fund.

Thank you for adhering to these policies. GSCCC reserves the right to step in and close accounts if there is misappropriation or policy violations. If you have any questions, please feel free to email GSCCC at info@girlscoutsgccc.org .