**SCHOOL NUTRITION ASSOCIATION of IOWA**

 **STANDARD OPERATING PROCEDURE for EXPENSES**

 **Receipts are required for all credit card purchases and reimbursements.**

 **All reimbursement claim forms must be completed by the member and submitted to the SNAI**

 **Treasurer for approval within 14 days after the event. If forms cannot be submitted within the**

 **14 day deadline, please notify the SNAI Treasurer for an extension. Forms submitted after the**

 **deadline, without an extension from the Treasurer, may not be reimbursed.**

 **I**. **LODGING**

Double occupancy requested.

 A. **National Meetings**

 1. For those Executive Board members required to attend National Meetings as a representative

 of SNAI, lodging will be reimbursed at SNA’s rate at the Headquarters hotel.

 Special circumstances will require SNAI Executive Committee approval.

 B. **Executive Board Meetings**

 1. Board members attending meetings approved by the President, other than the Annual

 Conference, will be allowed lodging for one night. It will be reimbursed at 50% of the

 designated hotel room rate. If more than two members stay in one room, SNAI will only

 reimburse the room rate.

 **II. MILEAGE**

 A. Mileage will be calculated by using State of Iowa code 210.130. Verification of mileage

 must be submitted. i.e. Map Quest.

 B. Mileage will be paid only for the following meetings:

 1. Region Meetings when asked to represent the Association.

 2. Chapter Meetings when asked to represent the Association.

 3. Committee Meetings.

 4. Executive Board Meeting. (except for Annual Conference)

 **III.** **SNAI ANNUAL STATE CONFERENCE**

A. All SNAI Executive Board members (Incoming and Outgoing) will pay their own full

 registration fee and any meal charges associated with the Annual State Conference.

 B. Any and all hotel compensated rooms will be appropriated by SNAI President with

 precedence of speakers and presenters.

 **IV.** **MEETING, SEMINAR AND WORKSHOP EXPENSES**

The following applies to SNAI sponsored meeting expenses only.

 A. All SNAI sponsored meetings should have an approved budget.

 B. All SNAI sponsored meetings, workshops and seminars should, at the least, break even or make a profit. The expenses listed below should be included in the budget.

 C. SNAI members presenting for at least one hour at region workshops or seminars may receive

 the following reimbursement of expenses:

 1. Mileage

 2. Lodging, if necessary

 3. Meals

 4. Presentation material expenses

 5. Registration fee paid

 D. SNAI Members presenting at Annual State Conference may receive the following

 reimbursement of expenses:

 1. Presentation material expenses

 E. SNAI non-members may receive the following:

 1. Honorarium/speaking fee

 2. Mileage

 3. Lodging, if necessary

 4. Meals

 5. Presentation material expenses

 The above expenses should be included in written contract.

 **I. CREDIT CARD**

A**.** The use of this card is exclusively limited to Association business.

 B. The card is issued to the President, President-Elect, Vice President and Conference Chair.

 Immediately following the Annual State Conference, the Association Manager has the

 authority to and will make the appropriate changes for authorized card holders.

 1. Appropriate types of sanctioned expenses include hotel, transportation, and

 registration.

 2. All receipts must be turned in with the expense claim form within 14 days of receipt.

 C. On all credit card purchases, it must be readily apparent that the Association is paying

 for only sanctioned charges.

 D. The cardholder is responsible for maintaining control of the card at all times and keeping

 itemized receipts with supporting documentation of all card transactions.

 E. The cardholder should never lend the card or give the card number to someone else.

 F. The cardholder should never fax a copy of the card or number.

 G. Association credit cards may **not** be used for the following: personal uses, gas for a personal

 vehicle, cash advances, money orders, gift cards, narcotics, firearms, alcohol, technology

 related items.

 H. Lost or stolen cards should be reported **immediately** to the Association Manager.

 **II. BANK ACCOUNTS**

 A. President, President-Elect and Secretary/Treasurer only have check signing authority.

 B. Immediately following the Annual State Conference the President, President-Elect and

 Secretary/Treasurer will go to the bank to change authorization for check signing. They will

 need to provide SNAI election results with letterhead and the current board listing printed in

 the State Conference program agenda.

 C. Secretary/Treasurer reviews all expense forms and receipts.

 D. Secretary/Treasurer sends approved expense forms to the Association Manager for payment.

 E. Association Manager verifies approved expense forms and receipts then:

 a. Issues a check.

 b. Makes a copy of expense form and check to keep on file.

 c. Mail checks to the President for signature.

 F. Association Manager on a monthly basis, will forward to the Secretary/Treasurer, Vice Pres.,

 Pres.-Elect and President: financial statements, reconciled bank statements and check register.

 **I. ASSOCIATION AUDIT/REVIEW**

1. Review chart of accounts. Are accounts separated according to budget.
2. Review financial statements for fiscal year.
3. Review Association Manager contract, written job description.
4. Review annual budget. Tie in balances with financial statement.
5. Insurance policy current and adequate.

1. IRS 990 tax return reviewed, signed and filed on time.
2. Iowa Secretary of State Nonprofit Corporation biennial report recorded on time.
3. Bank Accounts reconciled each month.
4. Credit Card transactions properly approved and documented.
5. Review Expense reports, checks issued, all documents kept on file by Treasurer.
6. Review Revenues. Receipts attached to deposit slips, deposited in timely manner and recorded in correct amounts.
7. Association Fixed assets.