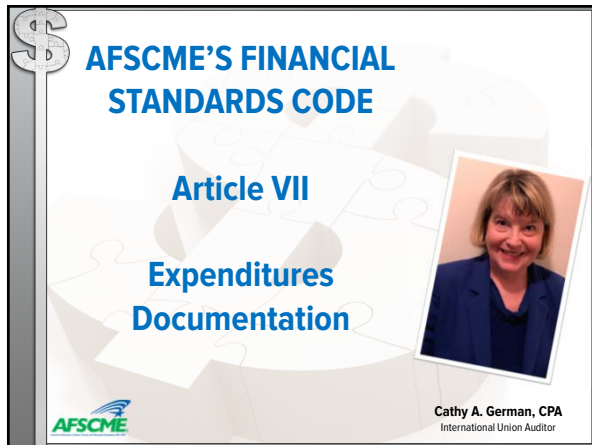
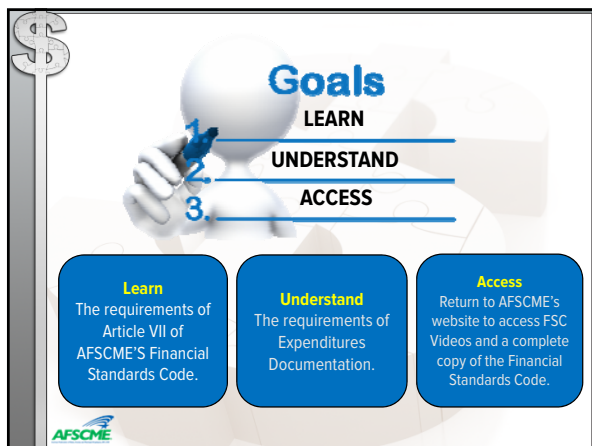




A slide with a large puzzle piece forming a dollar sign in the background. The text reads: "AFSCME'S FINANCIAL STANDARDS CODE" and "Article VII". The AFSCME logo is in the bottom left corner.




A slide with a puzzle piece background. The text reads: "AFSCME'S FINANCIAL STANDARDS CODE", "Article VII", and "Expenditures Documentation". A photo of Cathy A. German, CPA, is on the right. Her name and title "International Union Auditor" are at the bottom right. The AFSCME logo is in the bottom left corner.



A slide titled "Goals" with a hand holding a pencil and a checklist. The checklist items are: "LEARN", "UNDERSTAND", and "ACCESS". Below each item is a blue box with text: "Learn: The requirements of Article VII of AFSCME'S Financial Standards Code.", "Understand: The requirements of Expenditures Documentation.", and "Access: Return to AFSCME's website to access FSC Videos and a complete copy of the Financial Standards Code." The AFSCME logo is in the bottom left corner.


Article VII
Expenditures Documentation

Receipts and Invoices must be Maintained



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Non-Taxable Payments




Accountable Plan = Expense Report

You are Reimbursing actual expenses
which are Non-Taxable to recipient

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Expense Reports

Officers, Members and Employees are Required to submit an Expense Report





Document all Reimbursements

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Expense Reports

Expense items reimbursed must have **Original Receipts Attached** and show the following:

1. Date
2. Amount
3. Specific Union Purpose



Expense Reports

- **Original Receipts** must be attached to the expense report
- **Expense Reports** should be **Filed Timely**



Expense Reports

Meal or Entertainment Items List must have:

- Name(s) and union relationship of person(s) entertained
- Explanation of specific union business discussed



Slide 7



SB(1

Sherry Burks (Dance), 7/29/2017

Expense Reports

Expense reports are required for all costs paid directly by the affiliate for:

- Direct Hotel Billings
- Charges on Union-Owned Credit Cards
- Travel Agency



Expense Reports



The **Officers Expense Reports** must be **Approved** by the **Executive Board**



Union-Owned Credit Cards

AFSCME **Strongly Recommends Against** the use of union-owned credit cards


Circumvents the **Requirement** that 2 officers sign all disbursement check



\$

Union-Owned Credit Cards

No **Payments** can be made on a union-owned credit card **Without All The Charges** being adequately **Documented**.




AFSCME

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Credit Card Procedures

Each **Credit Card Charge** must be on an **Itemized Expense Report** to include the following:

- Explanation of Specific Union Business Purpose for Each Charge
- Credit Card Receipt for each Charge
- Itemized Sales Slip for Each Charge




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\$

Credit Card Procedures

- **Personal Charges** are strictly **Prohibited**
- **Do Not** reimburse a **Credit Card Company** for an officer's personal credit card




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KNOWLEDGE CHECK

Expense Reports are required to Document which Costs Paid Directly by the Affiliate?

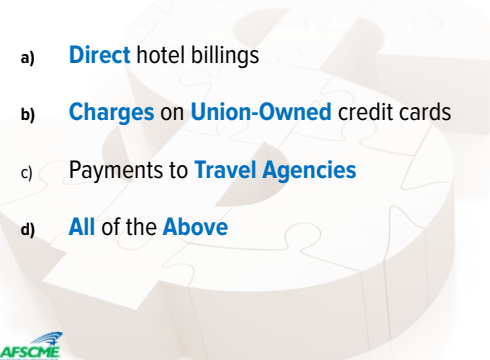


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Pick the Correct Answer

- a) Direct hotel billings
- b) Charges on Union-Owned credit cards
- c) Payments to Travel Agencies
- d) All of the Above



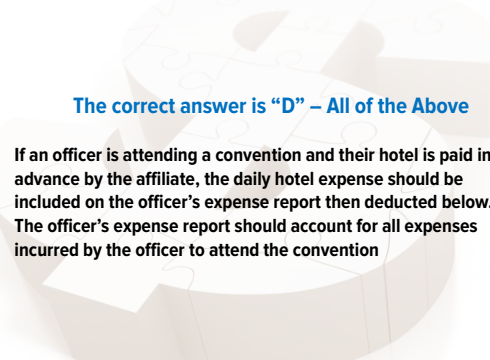
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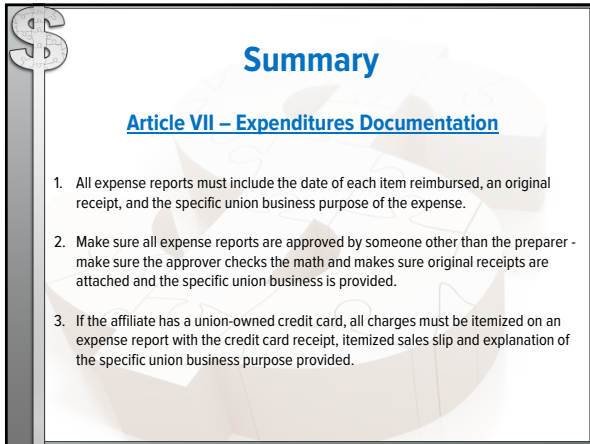
ANSWER

The correct answer is "D" – All of the Above

If an officer is attending a convention and their hotel is paid in advance by the affiliate, the daily hotel expense should be included on the officer's expense report then deducted below. The officer's expense report should account for all expenses incurred by the officer to attend the convention



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Summary

Article VII – Expenditures Documentation

1. All expense reports must include the date of each item reimbursed, an original receipt, and the specific union business purpose of the expense.
2. Make sure all expense reports are approved by someone other than the preparer - make sure the approver checks the math and makes sure original receipts are attached and the specific union business is provided.
3. If the affiliate has a union-owned credit card, all charges must be itemized on an expense report with the credit card receipt, itemized sales slip and explanation of the specific union business purpose provided.



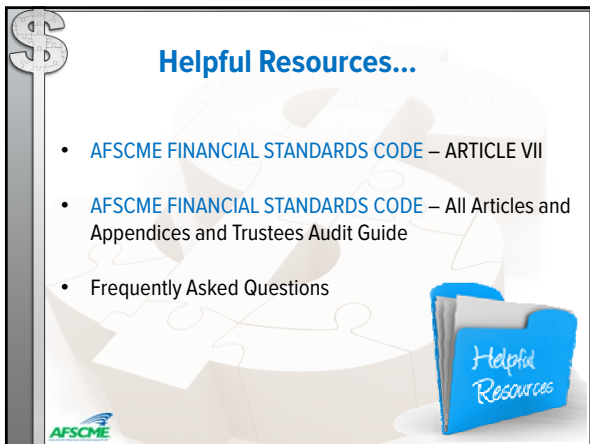
Secretary-Treasurer Workshop

This Video covers only a **Small Portion** of what you will learn by attending one of our regular Secretary-Treasurer Workshops

Secretary-Treasurer Training is **Highly Recommended** for all Union Officers and Trustees



Contact your **Council or AFSCME International Representative** to schedule a class in your area





Helpful Resources...

- [AFSCME FINANCIAL STANDARDS CODE – ARTICLE VII](#)
- [AFSCME FINANCIAL STANDARDS CODE – All Articles and Appendices and Trustees Audit Guide](#)
- [Frequently Asked Questions](#)





Thank You

If you have any questions, please contact AFSCME's Auditing Department at (202) 429-5032.