

FINANCIAL MANAGER

1. **RELATIONSHIP TO STRUCTURE AND MISSION:** The Financial Manager maintains the financial records for the congregation, and provides technical and administrative support to the Congregation Council (via the Treasurer) and Pastoral staff in managing the financial affairs of the congregation. The Financial Manager is a part time employee and is supervised by the Senior Pastor. Hours worked are scheduled by mutual agreement of the Financial Manager and the Pastor, and vary throughout the year depending on the tasks to be accomplished. The annual budget contains the average weekly hours expected, noting that the actual hours worked may be more or less than this in any week. The Financial Manager is required to know and support the Core Beliefs and Mission of SALEM as a condition of continued employment.
2. **THE FINANCIAL MANAGER'S ROLE AS A REPRESENTATIVE OF SALEM:** The Financial Manager is normally in contact with people outside the congregation as well as members, whether to conduct a financial transaction, research a situation, answer a question about procedure or status, or attend a meeting with the Pastor or others. As such, the Financial Manager has a clear duty to carry out the "Welcome" portion of our mission statement, and make all those with whom he/she interacts feel welcome.
3. **THE FINANCIAL MANAGER'S ROLE AS KEEPER OF CONFIDENCES:** The Financial Manager has access to a broad range of sensitive information in the normal conduct of the job, and participates in the development of much of the normal communication regarding finances that occurs regularly within the congregation. The Financial Manager is the focal point for seeking information about the financial aspect of all of the activities of SALEM. This role requires recognition of sensitive and confidential information and skill in handling it properly. The Financial Manager must exercise a high degree of discretion, respect confidentiality, and be consistent in interpreting policies and procedures. As part of this obligation to maintain confidences, the electronic and paper records of the Financial Manager shall be suitably safeguarded, either by lock or by password.
4. **THE FINANCIAL MANAGER'S EDUCATION AND SKILLS:** The Financial Manager must have education and/or equivalent experience providing a working knowledge of basic accounting procedures, definitions and regulations required to independently maintain the accounting records, payroll functions, bill paying, and banking activities of the congregation. Knowledge of a broad suite of computer applications such as Microsoft Office programs, an accounting application, and the specific church records management programs used to maintain the church financial records, prepare reports to the council and congregation, and communicate with Synod, are also necessary. The church will provide for training on upgrades or new applications when appropriate.
5. **THE FINANCIAL MANAGER'S ROLE AS A MEMBER OF SALEM STAFF:** The Financial Manager shall support all members of the SALEM staff, and shall endeavor to promote harmony among the members of staff by promptly communicating conflicting requests for support to all those making requests that cannot be satisfied. When necessary, the Senior Pastor will allocate the time and priorities of the Financial Manager to appropriately balance support provided for all members of staff, the Congregation Council, lay leaders, committees, or any other requests that may be directed to the Financial Manager. The Financial Manager may, with the Senior Pastor's agreement, recruit voluntary help from qualified members of the congregation when needed to complete required work. The Financial Manager is responsible to provide any training of the volunteers that may be required, and to verify that delegated work is being done correctly, and that the necessary confidences are maintained. Under no circumstances will the Financial Manager allow volunteers to remove CONFIDENTIAL financial information from the church premises without the prior approval of the Senior Pastor.

The Senior Pastor and at least one member of the Executive Committee, will write an annual performance review of the Financial Manager, and recommend salary actions according to the guidelines and with the oversight of the Congregation Council. The performance review will be signed by the Financial Manager and the Pastor, a copy will be given to the Financial Manager, and a final copy will become a permanent part of the individual's personnel file. In addition, the Financial Manager shall prepare for the Senior Pastor an annual report on the Financial Manager's position, and shall identify any significant problem areas where additional help, training or equipment may be needed, and any opportunities for improving the ministry of SALEM in any way.

6. **THE FINANCIAL MANAGER'S GENERAL DUTIES AND RESPONSIBILITIES:** The Financial Manager facilitates the development of the financial tools, policies, and procedures necessary to meet the management and reporting needs of the congregation. The Treasurer and the Senior Pastor will provide oversight and coordinate approval of major policy changes or additions, budgeting for new tools and equipment, and for increased hours, with the Congregation Council.

The Financial Manager accounts for all receipts, disbursements, and investments for all ongoing activities of the congregation, including day to day operations and the standing committees and functions. (SALEM West, Outreach Governing Board, Memorial Committee, etc.) Office space is provided, and all duties will normally be carried out at the church. In the event that the Financial Manager removes any confidential records from the church premises, the records shall be suitably safeguarded, and shall be returned to the church as soon as it is practical to do so.

The Financial Manager prepares all checks for the disbursement of funds and the normal payroll and bill paying functions, but all checks must be signed by the Treasurer or an officially designated alternate. The Congregation Council may impose additional restrictions or dollar limits by written notice to the Financial Manager, or by adopting a motion at any official meeting of the Congregation Council.

All electronic financial records shall be backed up at least once each day that the records are opened, changed or added to.

The Financial Manager may be required to be bonded.

The Financial Manager is a member of the Budget Team.

7. **CURRENT DUTIES:** The duties listed here are maintained by the Senior Pastor, with oversight by the Treasurer and Congregation Council, and may be adjusted when needed to reflect changing needs and conditions. The list is not intended to be complete or exclusive. Items of a temporary nature may be assigned from time to time without the need to update the list. Significant or long term changes in scope should be reflected in an update.

- Maintain all church financial records including status of all receipts and disbursements against all line items in the annual budget in a timely manner.
- File all invoices/statements/vouchers, etc. in accounts payable files.
- Post weekly receipts from worship services and all other sources to the proper accounts, and ensure bank deposits are made in a timely manner.
- Prepare checks for accounts payable in a timely manner to assure payment is made by due dates.
- Reconcile monthly bank statements.
- Maintain payroll records.
- Prepare checks for payroll.
- Prepare W-2's or 1099's as required to meet reporting deadlines.
- Prepare monthly, quarterly and yearly payroll reports for Federal and State.
- Prepare the monthly and annual financial reports and close out fiscal year..
- Prepare and verify monthly recaps of expenses and receipts compared to budget for committees.
- Prepare summary reports of giving, special project status, etc. requested for the monthly Congregation Council meeting.
- Prepare and distribute quarterly contribution statements.
- Record weekly contributions and special gifts on giving records.
- Schedule, train and organize volunteers who do the offering counting.
- Assist in preparing the proposed annual budgets for SALEM and Outreach ministry.
- Prepare reports and presentation materials required for the annual meeting of the congregation.
- Assist in preparation of the Annual Report.
- Assist in preparing any special and annual reports requested by the Synod or National Church.
- Assist the Audit Committee in conducting the annual audit of the congregation's financial status and records.

DATE: October 26, 2018