

SOUTH CAROLINA CORRECTIONAL ASSOCIATION
Standard Operating Procedures

Procedure:	Chairperson-Committee on Inquiry
Number:	SOP-C7
Authority:	SCCA Constitution & By-laws - Article V
Effective Date:	February 28, 2003
Revises Previous Date:	November 7, 2001

It shall be the duty of the Committee on Inquiry to examine the books of the Treasurer and to submit a written report to the President and the Board of Directors at the Annual Conference Session.

In performance of the annual examination, the Committee on Inquiry shall perform the following procedures:

- Select committee members – preferably a variety of representation (i.e., Probation, Pardon and Parole, Juvenile Justice, Alston Wilkes Society, Consolidated Naval Brig, Retirees, SCDC, etc.).
- Test a random sample of the Treasurer’s disbursements for reasonableness, appropriateness and/or approval by Board of Directors;
- Test a random sample of receipts for support documentation, accuracy, appropriateness and timeliness of deposit into the association’s account(s);
- Review the Treasurer’s documented reconciliations of the books and compare the recorded account balances to the appropriate external documents, (such as: bank statements or other financial instruments) for accuracy;
- Follow-up on any prior year deficiencies to determine if adequate corrective action has been taken; and
- Notify the President and Board of Directors of any deficiencies or weaknesses noted during the annual examination of the Treasurer’s books.