



**CIVIL AIR PATROL
COMMANDER'S FINANCIAL GUIDE
April 2008**

This publication was developed to assist Wing and Region Commanders in implementing sound financial management policies at Wing and Region level. It was developed by the financial management staff at Civil Air Patrol National Headquarters.

The terms QuickBooks Pro® and QuickBooks® will be used throughout this guide interchangeably.

Any comments or suggestions should be directed to your Wing Financial Analyst or to fm@capnhq.gov.

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NATIONAL HEADQUARTERS CIVIL AIR PATROL

CAP REGULATION 35-10

7 APRIL 2008

Personnel Procedures

ETHICS POLICY

This regulation states the policy implementing Civil Air Patrol's commitment to ethical standards of behavior for the organization as a whole and for its members.

1. General. Our nation expects and deserves a high standard of professional conduct from Civil Air Patrol in all of its activities. The American public entrusts CAP with their safety and welfare and with the character development of their children. Since 1941, CAP has amassed an admirable record of fulfilling the expectations of the citizens it serves. And it must continue to do so. The purpose of this introductory regulation is to introduce, confirm, and strengthen, Civil Air Patrol's policy of maintaining the highest standards of ethical conduct among its members. Compliance with this regulation is mandatory for all CAP members, regardless of position or duty assignment.

2. CAP's Core Values Form the Foundation for its Ethical Standards. Ethical standards in CAP serve as a moral guide for members to follow in the performance of their duties. These standards are derived from what CAP "values" most about its service to the nation—its Core Values. In February 1999, at the Winter National Board, CAP announced its four official Core Values: "Integrity, Volunteerism, Excellence, and Respect." These values represent a cultural commitment within Civil Air Patrol to practice basic honesty, to give of one's self for the betterment of humanity, to deliver top quality services, and to treat others fairly.

3. CAP's Ethical Standards. An analysis of certain key areas wherein the ethical conduct of CAP members is paramount resulted in the development of the ethical standards outlined below. These standards are general in nature and are not all-inclusive. Numerous other CAP programs address personal and professional conduct, but they are beyond the scope of this directive.

a. Responsible Stewardship of CAP's Resources and Assets. Strive for effective accounting/reporting systems, internal controls, and take measures to ensure subordinate staff members are competent to perform their duties. Use fair and impartial policies and practices to fill all volunteer and CAP corporate positions. All CAP members, especially commanders at all levels, will act in a fiduciary capacity toward the organization and its members.

b. Avoid any Conflicts of Interest. No CAP member may use corporate property, information, or their position for improper personal gain or benefit.

c. Ensure Working Relationships are based on Mutual Respect, Fairness and Openness. CAP members will behave honestly and ethically at all times and with all people. Individuals will not take unfair advantage of anyone through manipulation, intimidation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair practice.

d. Fair Dealings in all External Business Relationships. Preserve and promote CAP's public image as an ethical organization by acting in good faith, with due care, and engage only in fair and open competition. Ensure ethical treatment of all competitors, suppliers, customers, and colleagues. Consult with supervisory personnel before accepting any gift or entertainment. The specific standards of conduct associated with contracting and acquisitions are beyond the scope of this regulation. For more information, consult CAPR 70-1, *Civil Air Patrol Acquisition Regulation*.

e. Confidentiality. CAP members must protect all sensitive and confidential information entrusted to them. Failure to do so can compromise the confidentiality of the information and cause undue harm to individuals or organizations.

4. Ethics Education for CAP Members. Civil Air Patrol adult members receive instruction on ethics in the CAP Orientation Course. This course is mandatory for all new members per CAPR 50-17, *Senior Member Professional Development Program*. Ethics education and Core Values education are also contained in follow-on courses such as the Squadron Leadership School, Corporate Learning Course, Unit Commanders Course, and the National Staff College.

5. Resolving Complaints of Unethical Conduct. Promoting, maintaining, and enforcing high standards of ethical conduct in Civil Air Patrol is a command responsibility. Accordingly, any CAP member who has reason to believe CAP's ethical standards have been violated should report it through his or her respective chain of command.

WHAT SHOULD YOU DO FIRST?

Develop a Familiarity with Financial Requirements

A new Commander will be faced with numerous challenges, all requiring time, focus, and energy. They are corporate officers of Civil Air Patrol and have a fiduciary responsibility to the corporation. Financial management of assets is critical as the funds at Region/Wing level provide the resources for the Region/Wing to execute the programs and missions of Civil Air Patrol. The assets a commander is responsible for, including both cash and equipment, may easily exceed several million dollars and it is imperative that a commander quickly develop a strong financial management team to provide assistance in ensuring internal controls are in place.

The following checklist comprises the financial issues a new commander should become familiar with. Many of the action items on the New Commander checklist are action items required by CAP regulations.

New Commander Financial Checklist



1. Have you read the CAP finance regulations?
2. Have you appointed a Wing Director of Finance in writing?
3. Have you changed all bank signature cards to reflect changes in staff?
4. Have you appointed a finance committee in writing?
5. Do you have contact information for your Wing Financial Analyst?.....
6. Have you reviewed and accepted the most recent Wing Visit Letter?.....
7. Have you reviewed the previous quarterly internal financial review?
8. Have you obtained a username and password for E-Accounting and QuickBooks?
9. Have you reviewed applicable state MOUs?
10. If you receive state or other source funding, are you aware of any restrictions or reporting requirements on acceptance or use of those funds?
 - a. Does your state funding require an outside, independent audit?.....
 - b. Does your state funding require the filing of IRS Form 990?
11. Do you have a current credit card/debit card policy, if applicable?.....
12. Have all credit/debit cards been changed to reflect changes in staff?.....
13. Do you have a current policy on recurring expenses?
14. Do you have a current policy for bank transfers?
15. Are you aware of the fund raising requirements and limitations of CAPR 173-4?
16. Has the wing applied for appropriate state fund raising licenses, if applicable?
17. Has the wing completed any state-required fund raising reports?.....
18. Have you reviewed fund raising activities within your units?
19. Has the wing finance committee established an on-line banking policy, if applicable?

HOW WELL IS MY WING PERFORMING?

Wing Financial Analyst Visits and the Financial Review Process

A Wing Financial Analyst (WFA) from NHQ/FM is assigned to each Wing. The Function of the WFA is twofold: they are responsible for training Wing personnel on financial management processes, including QuickBooks® and they are responsible for internal audit. The WFA is a resource to assist you in developing sound internal control policies at Wing level. Your WFA will be able to provide you with sample templates to assist you in developing policies specific to your Wing. Additionally, they will be your advocate to troubleshoot any financial issues the Wing might face.

Following each visit to the Wing the WFA prepares a visit memo. If any internal financial control issues are identified during the WFA visit it will be necessary for you as commander to formally respond to the visit memo and provide a solution to eliminate any future problems. Additionally, the WFA will provide you with an Internal Financial Assessment Matrix. The matrix is a “report card” and summarizes the “financial health” of financial processes at the Wing. The visit report and the matrix are provided to the next higher level of command.

CAP Financial Assessment Procedures and Protocol

Civil Air Patrol regions, wings, and certain other units are subject to CAPR 173-2, CAPR 173-3 & CAPR 173-4. These regulations have been developed to standardize finance within all units and incorporate certain expectations regarding internal control practices. Internal controls are defined as accounting procedures or systems designed to promote efficiency or assure the implementation of a policy or safeguard assets or avoid fraud and error.

Wing Financial Analysts (WFAs), who are National Headquarter employees, are tasked with providing training, financial compliance oversight and accounting assistance to CAP units and personnel involved in the finance function. To accomplish this task, the WFAs will make periodic visits to CAP units. During these visits, the WFAs will perform an internal review using the Wing Visit Checklist (attachment 1). This checklist incorporates a review of CAP units' compliance with the CAPR 173-2, CAPR 173-3 & CAPR 173-4.

Upon completion of each on-site review, the WFA will offer an opportunity to the commander and/or finance committee to discuss the WFA's financial assessment of the CAP unit. Following the visit, a formal memo will be provided to the unit commander with a copy to the Director of Finance. See the Sample Unit Visit Memo (attachment 2). The purpose of this memo is to communicate the financial strengths and weaknesses of the unit. Within this memo, an area is provided for the unit commander to respond to financial weaknesses. The unit commander will have thirty days from the date of the memo to submit a response to the WFA. Failure to respond may result in a Level 1 violation as defined in CAPR 173-2.

Also following each visit, the WFA will evaluate various financial factors within the unit to include: Compliance Inspection Finance score, Internal Controls, Finance Committee, Quarterly Internal Financial Review, Director of Finance, and Unit Commander Involvement. These ratings will range from 0-5, with 0 indicating lowest risk and 5 indicating highest risk. See the Financial Assessment Sample (attachment 3).

The Unit Visit Memo with the commander's response and the Financial Assessment will be made available to the next higher command as each visit is completed.



NATIONAL HEADQUARTERS
CIVIL AIR PATROL
UNITED STATES AIR FORCE AUXILIARY
105 SOUTH HANSELL STREET
MAXWELL AIR FORCE BASE, ALABAMA 36112-6332

30 January 2008

MEMORANDUM FOR **XX** WG/CC

FROM: FM/Wing Financial Analyst

SUBJECT: Wing Visit **January, 2008**

1. I visited with **John Doe**, your wing finance officer from **11-15 January 2008**. The purpose of this visit was to become familiar with the **XX** WG financial status and to review transactions that had occurred in the current fiscal year to date. My findings and observations made during this visit are detailed below.

2. The following findings are critical internal control weaknesses within the **XX** WG and require a response by the Commander no later than (insert date: 30 days from memo issue date):

- Internal Control Note 1
Commander's Comments:

- Internal Control Note 2
Commander's Comments:

1. The following observations are opportunities to strengthen internal controls within the **XX** WG:

- Note 1
- Note 2

2. The following are issues resolved since my last visit that have improved internal controls and financial processes at the **XX** WG:

- Note 1
- Note 2
- Note 3

3. The following are commendable items noted during my visit:

- Note 1
- Note 2

3. I would like to thank you for allowing me to visit and review **XX** WG financial records. If you have any questions concerning the items discussed in this letter please contact me via e-mail at dlowtharp@capnhq.gov.

Deborah Lowtharp, CPA
Wing Financial Analyst
Cell: 334-467-0408
Work: 334-953-7748 Ext 421
Fax: 334-953-4285

CAP Financial Assessment

WFA: Keith Baker
 Wing: _____
 Visit/Review Date: 24-25 October 2006

	Assessment	
Internal Controls		
0	Outstanding	
1	Excellent	
2	Successful	2
3	Marginal	
5	Unsatisfactory	
Finance Committee		
0	Outstanding	
1	Excellent	
2	Successful	1
3	Marginal	
5	Unsatisfactory	
Quarterly Financial Reviews		
0	Outstanding	
1	Excellent	
2	Successful	2
3	Marginal	
5	Unsatisfactory	
Command Involvement		
0	Outstanding	
1	Excellent	
2	Successful	1
3	Marginal	
5	Unsatisfactory	
Director of Finance/Wing Administrator		
0	Outstanding	
1	Excellent	
2	Successful	0
3	Marginal	
5	Unsatisfactory	
Overall Rating	6	
	Low	

Wing/Region should strive to be very low risk with optimum level of internal controls.

< 4	Very Low
4 to 6	low
7 to 11	median
12 to 15	high
16 or higher	Very High

WHAT ARE MY RESPONSIBILITIES AS A SUPERVISOR?

Familiarize Yourself with the Allowable Job Duties

As a new Commander you will become a supervisor for a paid administrator at Wing level. Since you will have “hands on” supervisory responsibilities you will need to coordinate with NHQ/HR regarding all employment and personnel issues related to the Wing Administrator (WA). You will also, as the immediate supervisor, be responsible for approving the WA’s time bi-weekly through online software known as ezLabor.

Many of the WA’s are also members of CAP. One of the most important issues you need to be sensitive to is that the WA is not supposed to perform duties as a CAP volunteer that are so similar that they are almost an extension of their paid duties. Additionally, the WA should not be performing duties that are closely related to a CAP program. The WA function is to support the Wing through administrative and bookkeeping duties, not to carry out CAP missions or programs.

Headquarters Guidance Regarding Wing Administrators

Wing Administrator Introduction. The role of a Wing Administrator is critical to the success of the wing and the CAP units that perform CAP's three missions of Emergency Services, Cadet Programs, and Aerospace Education every day. The Wing Administrator will be working with a dedicated group of volunteers who contribute much time and money to serve within their communities.

Staff Relationships. As a corporate employee, Wing Administrators are supervised by the Wing Commander, and are responsible to the Executive Director. However, the primary duty of the Wing Administrator is to help support administrative functions of the wing.

Emphasis Items. Wing Administrators represent the wing and the CAP Corporation. The following emphasis items require special attention by all who serve in these highly visible positions:

a. Standards of Conduct.

(1) Ethical standards of conduct, as well as exercising sound judgment in transacting day-to-day business, must be strictly adhered to in order to maintain the credibility of the Civil Air Patrol. All Wing Administrators must refrain from personal or professional activity that could place them in a position of compromise and possible conflict of interest. The Wing Administrator must not only avoid such conflicts, but also must avoid the appearance of conflict. CAP National Headquarters directs that Wing Administrators adhere to certain ethical standards consistent with the organization's core values of (1) Integrity; (2) Volunteer Service; (3) Excellence; and (4) Respect.

(2) Wing Administrators are to avoid any action that may result in, or create the appearance of, using that office for personal gain; giving preferential treatment to any person; impeding efficiency or economy or committing the government or CAP without proper authority. Application of standards of conduct must be an integral element of all your actions.

b. Image. The Wing Administrator sets an example for personal appearance and conduct. As Corporate employees, they must abide by the dress standards of CAP's Corporate Employee Handbook.

The Wing Commander. This Wing Commander is the direct supervisor for Wing Administrators. More importantly, the Wing Commander is the senior CAP officer within the state and CAP's corporate officer for the state. She/he is the only CAP member within the state who can act as an agent for CAP and financially obligate the corporation. Additionally, the Wing Commander oversees the operations of all units within the wing and is responsible for all corporate property.

Practical Management. The following is a list of items that will help define the role expected of Wing Administrators in the performance of their duties.

Provided are Things Wing Administrators **May Do** (at the discretion of the Wing Commander); Things Wing Administrators **May Not Do** (in the course of their employment) and Things Wing Administrators May Not Do When Serving as a CAP Volunteer [For those Wing Administrators who are also active CAP members].

Wing Administrators **May Do** the following (at the discretion of the Wing Commander):

- Provide administrative/logistics assistance and training to the CAP wing staff and members
- Establish and maintain liaison and sound working relationships with state emergency management, law enforcement, homeland security, and aviation agencies
- Assist wing in tracking/projecting training funds
- Review/assist with wing operations plans
- Assist wing logistics officer in managing supply program and reports
- Review wing supplements and directives, and assist in their preparation when appropriate
- Assist in wing financial accounting tasks
- Assist in logistics equipment and supply tracking
- Prepare CAP claims for reimbursement
- Use a company vehicle for official business required by their job (driving record must be reviewed by NHQ and name must appear on list of authorized operators maintained by HR)
- Serve in a volunteer leadership position for short-duration functions lasting two weeks or less (i.e. Incident Commander, Encampment Commander, etc) if qualified as a volunteer to perform that function. WA may not perform these functions while in a paid status -- must be on vacation, or in a non-paid status
- Become a CAP member (subject to the restrictions below)

Wing Administrators **May Not Do** the following (in the course of their employment):

- Work from home
- Transport cadets on duty
- Escort cadets on duty
- Be a Flight Release Officer
- Be a voting member on any wing committee (but may act as Recorder)
- Work overtime without prior authorization from supervisor/NHQ CAP as required
- Work weekends or holidays without prior authorization from supervisor/ NHQ CAP
- Perform the function of the CAP-USAF State Director
- Administer Spaatz examinations
- Perform the functions of a wing check pilot
- Perform as the liaison for state funding

- Solicit corporate funding or donations for CAP
- Perform as the government relations officer (lobbyist)
- Reconcile bank accounts
- Engage in fundraising
- Approve missions in WMIRS
- Perform quarterly Internal Financial Review
- Use a CAP vehicle for personal business or to commute
- Approve invoices
- Work “off the clock” and/or receive time off (“comp time”) in lieu of pay at a later date
- Accept gifts of substantial value or pay from sources other than NHQ for performance of WA duties
- Perform volunteer duties during normal work hours

Things Wing Administrators **May Not Do** When Serving as a CAP Member (For those Wing Administrators who are also active CAP members):

- Perform as the government relations officer
- Perform as the liaison for state funding
- Solicit corporate funding or donations for CAP
- Hold a command position within a unit, the wing, or region or serve as a member of any command staff (i.e., Director of Operations; Director of Logistics; Director of Finance; Director of Administration [list not all-inclusive])
- Wear any style CAP uniform when working as the Wing Administrator
- Sign off on their own volunteer paperwork
- Perform any duty as a volunteer member that is the same or similar to the type of work you perform as an employee
- Assist on a Staff Assistance Visit (SAV) or Compliance Inspection (CI) Team at another Wing
- Use CAP rank or title while performing WA employee tasks – example: CAP rank used only on correspondence signed as a volunteer member

If you are a Civil Air Patrol member or anticipate joining CAP, ensure those that you interact with know in which capacity you are acting: Wing Administrator or CAP volunteer. For any questions concerning the duties or restrictions of your employment, contact NHQ CAP/HR for clarification.

RESPONSIBILITIES FOR THE ADMINISTRATION OF THE WING ADMINISTRATOR'S TIMECARDS

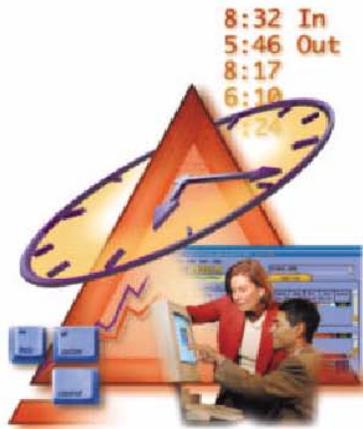
Payroll:

- Setup and train the wing administrators to use the ADP ezLabor Manager System.
- Setup and train wing commanders to use the ADP ezLabor Manager System.
- Serves as the backup for editing timecards in the commander's absence.
- Edits the wing administrator's timecards for paid time off granted by the Executive Director.
- Changes passwords or settings upon the commander's or wing administrator's request.
- Assists with assigning the wing administrators to a work schedule in the system.

Wing Commander:

- Edits the timecards for the wing administrators, which includes adding in vacation or sick hours taken, and entering in missed punches.
- Approves the wing administrator's hours after verifying the accuracy of the timecard.
- Ensures that the wing administrator doesn't exceed their scheduled total hours.
- Requests overtime in excess of that stated below from Mark Richardson at mrichardson@cap.gov
- Commanders may approve up to 4 hours per week of additional work time for with a wing administrator without NHQ approval if necessary to meet unforeseen work emergencies or occasional operational bottlenecks of a sporadic nature. Please info Payroll and Mark Richardson when overtime is anticipated.

ezLaborManagement



ezLaborManager.

Supervisor's First Time entering ezLabor Manager

This document will help you with your first time logging into ezLabor Manager. There are four steps this document will walk you through and they are as follows:

- How to Log into ezLabor Manager and make a favorite for the ezLabor Manager Web site.
- How to change your password.
- How to change a User Preference from the system default.
- How to change the Timecard Management sort order from the system default

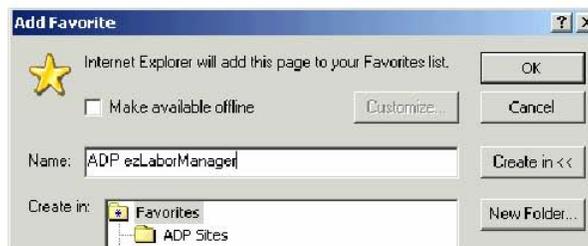
The only step that you will have to repeat every 60 days is the changing of the password. The other steps are a one time setup.

Creating a shortcut and logging into the ezLabor Manager system

- From your Microsoft Windows desktop, launch Microsoft Internet Explorer and connect to the Internet.
- In the Address field, type <http://ezlm.adp.com>



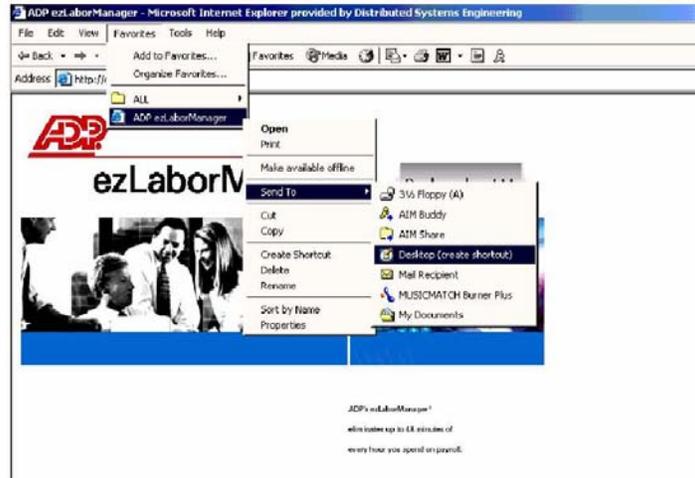
- In the upper-right corner, click the Bookmark ezLM link.
- The following Add Favorites window appears:



- Click OK and the ADP ezLaborManager link is added to the list of favorites.

Creating a shortcut and logging into the ezLabor Manager system (continued)

- On the Internet Explorer menu bar select **Favorites** and Right Click on **ADP ezLaborManager > Select Send To> Desktop**. (If you do not have the option for SEND TO >DESKTOP then select COPY and go back to your Windows desktop and on any empty space Right click and PASTE).



- Click on the Workforce Portal Login Icon now created on your desktop
- Enter the Company Name as provided by your ezLabor Manager Implementation Specialist in the Client Name or ID field. The Company Name is case sensitive.

The screenshot shows the login page for ADP ezLaborManager. At the top left is the ADP logo. Below it is a language selection dropdown menu with options: English (United States), English (Canada), and français (Canada). To the right is a text input field labeled 'Client Name or ID' and a red 'Submit' button. The ADP ezLaborManager logo is also visible in the bottom right corner.

- Click on the Submit button when Company Name or ID has been entered

**Creating a shortcut and logging into the ezLabor Manager system
(continued)**

- Key in your User Name – first initial of first name with last name all in lower case. Your password is the same. For example, Anthony Albright is aalbright for the User Name and the Password. Asterisks display on screen to hide the actual password from public view.

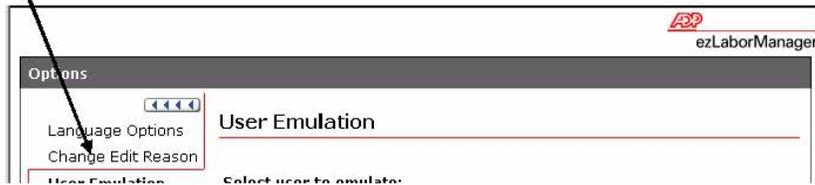
- You will be prompted to change your password at this time.
- Key in your original password. (for example aalbright)
- Press the tab key and key in your new password. Press tab to the Confirm Password field and key your new password again. Select Submit when fields are completed.
Note: The password must be a minimum of six characters and a maximum of 30 characters.

Change Edit Reason

- Once you are logged in for the **first time** select the options icon in the upper right side.



- Select the Change Edit Reason link.



- Click on the lookup  button to set the default edit reason.



Change Edit Reason (continued)

- Click on EDIT.

Edit Reason Lookup

Search Options
 Look in column Edit Reason For (leave field blank to select all)

1 found

Edit Reason	Description
EDIT	Timecard Edit

- After you click on Edit the screen will look as follows:

ezLaborManager

Options

Language Options

Change Edit Reason

User Emulation

Edit Reason

i Sets the default reason used when editing data in the timecard manager and other editors.

Reason

- Click on the Submit button. You will see under Edit Reason – Operation Successful.

ezLaborManager

Options

Language Options

Change Edit Reason

User Emulation

Edit Reason

Operation Successful

Reason

Change Edit Reason (continued)

- Click on Close:



The screenshot shows the 'Edit Reason' form in the ezLaborManager application. The form is titled 'Options' and includes a navigation menu on the left with 'Change Edit Reason' selected. The main content area shows a 'Reason' field with the value 'EDIT' and a search icon. Below the field are 'Submit' and 'Reset' buttons. A 'Close' button is located at the bottom left of the form, with an arrow pointing to it from the instruction above. The top right corner of the application window displays the 'ezLaborManager' logo and name.



■ Editing Hours

Step	Action
------	--------

- 1 Select **Supervisor Services > Group Labor > Timecard Manager**.
- 2 On the Timecard Manager page, in the Find field, click the **Lookup** button if the desired employee time card is not displayed. Select the employee whose time card needs editing.
Result: The Timecard Manager page displays for the selected employee.

Filter: *Default Filter* (1 of 8) **EVERS, THOMAS (XY2001004)** Find

Pay Date Range: *Current Pay Period* 02/07/2005 - 02/20/2005

You are here: [Group Labor](#) > Timecard Manager

Preferences

[Payroll Summary](#) [Schedule](#) [Supplemental Earnings](#) [Multiple Employee View](#)

Select	Approval	Supervisor	Loan		Date In	Hours	Earnings Code	Department
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Mon	02/07/2005	7.00		202255
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Tue	02/08/2005	7.00		202255
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wed	02/09/2005	7.00		202255

- 3 In the Hours field, enter the missing hours. If the Earnings code is incorrect or needs to be added, go to step 4; otherwise, go to step 5.
- 4 In the Earnings Code field, click the **Lookup** button to open the Earnings Code Look Up page and select the appropriate code.
Result: The Earnings Code Look Up page closes, and the employee's earnings code is updated.
- 5 At the bottom of the page, click **Submit**.
Result: The time card is updated. The Unprocessed icon displays in the selected row, and the "Operation Successful" message displays.

Filter: *Default Filter* (1 of 8) **EVERS, THOMAS (XY2001004)** Find

Pay Date Range: *Current Pay Period* 02/07/2005 - 02/20/2005

You are here: [Group Labor](#) > Timecard Manager

Preferences

[Payroll Summary](#) [Schedule](#) [Supplemental Earnings](#) [Multiple Employee View](#)

Operation Successful

Select	Approval	Supervisor	Loan		Date In	Hours	Earnings Code	Department
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Mon	02/07/2005	7.00		202255
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Tue	02/08/2005	7.00		202255
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wed	02/09/2005	8.00		202255



■ Adding Hours

Step	Action
------	--------

- 1 Select **Supervisor Services > Group Labor > Timecard Manager**.
- 2 On the Timecard Manager page, in the Find field, click the **Lookup** button if the desired employee time card is not displayed. Select the employee whose time card needs editing.
Result: The Timecard Manager page displays for the selected employee.

Select	Approval Supervisor	Loan	Date In	Hours	Earnings Code	Department
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Mon 02/07/2005	7.00		202255
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Tue 02/08/2005	7.00		202255
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Wed 02/09/2005	8.00		202255
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Thu 02/10/2005	8.00		202255
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Fri 02/11/2005			202255
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sat 02/12/2005			202255

- 3 In the Hours field, enter the missing hours. If the Earnings code is incorrect or needs to be added, go to step 4; otherwise, go to step 5.
- 4 In the Earnings Code field, click the **Lookup** button to open the Earnings Code Look Up page and select the appropriate code.
Result: The Earnings Code Look Up page closes, and the employee's earnings code is updated.
- 5 At the bottom of the page, click **Submit**.
Result: The time card is updated. The Unprocessed icon displays in the selected row, and the "Operation Successful" message displays.

Select	Approval Supervisor	Loan	Date In	Hours	Earnings Code	Department
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Mon 02/07/2005	7.00		202255
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Tue 02/08/2005	7.00		202255
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Wed 02/09/2005	8.00		202255
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Thu 02/10/2005	8.00		202255
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Fri 02/11/2005	8.00	SICK	202255
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sat 02/12/2005			202255
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sun 02/13/2005			202255



■ ■ Completing End-of-Period Tasks

■ Overview

After a pay period has ended, your administrator must move the application to the new pay period and move the data in the current pay period into an archive, where it can no longer be edited.

The administrator must accomplish a number of tasks prior to moving the pay period. Performing the tasks that prepare the data in the system for the pay period move and initiating the background data handling are referred to collectively as end-of-period tasks.

Your responsibilities at the end of the period include the following tasks:

1. Checking employee time cards for errors, known as fixing exceptions.
2. Making final edits.
3. Approving time cards.

■ Fixing Exceptions

Exceptions are the system's way of notifying you that time card entries require some user intervention before the time card can be processed.

On the Supervisor Services Home tab, as a supervisor you can view, note, and resolve exceptions that have been generated by the system.

Exceptions are listed in the Exceptions by Employee section and can be viewed by employee or by type. Once an exception is resolved, it no longer displays in the Exceptions by Employee section.

The screenshot shows the TaylorTraining ezLaborManager interface. At the top, it says "TaylorTraining" and "Welcome ANTHONY ALBRIGHT". There are navigation links for Reports, Options, Help, and Exit. Below that, there's a "Supervisor Services" dropdown menu and the "ezLaborManager" logo. The main navigation bar includes "Home", "Group Labor", "Schedules", and "My Employees". The date and time are "Friday, February 25, 2005 2:26 PM".

The "Inbox" section is titled "View Attendance Notifications" and contains a table with the following data:

Confirmation #	Employee	Time Reported	Type	Description	Source	Read
21	CAVALLO, FRANK	02/25/2005 10:11 AM	Absence	Report an Absence	Web	<input type="checkbox"/>

Below the table is a "Submit" button. At the bottom, there are two summary sections:

- Exceptions By Employee**: View By Type. Shows 2 Employees in Current Pay Period and 2 Employees in Next Pay Period.
- Employees with Unapproved Timecard**: Shows 6 Employees in Current Pay Period.



The Home Page

TaylorTraining
Welcome ANTHONY ALBRIGHT

Reports Options Help Exit

Supervisor Services ezLaborManager

Home Group Labor Schedules My Employees

Friday, February 25, 2005 2:26 PM

Inbox View Attendance Notifications

Confirmation #	Employee	Time Reported	Type	Description	Source	Read
21	CAVALLO, FRANK	02/25/2005 10:11 AM	Absence	Report an Absence	Web	<input type="checkbox"/>

Submit

Exceptions By Employee View By Type

2	Employees in Current Pay Period
2	Employees in Next Pay Period

Employees with Unapproved Timecard

6	Employees in Current Pay Period
---	---------------------------------

The Exceptions by Employee Page

TaylorTraining
Welcome ANTHONY ALBRIGHT

Reports Options Help Exit

Supervisor Services ezLaborManager

Home Group Labor Schedules My Employees

You are here: Home > Exceptions by Employee

Employees with Exceptions in Current Pay Period

Employee	Time Pair Exceptions	Supplemental Exceptions
CAVALLO, FRANK (XY2001110)	30	1
EVERS, THOMAS (XY2001004)	6	0

Back to: Home

The Exceptions by Type Page

TaylorTraining
Welcome ANTHONY ALBRIGHT

Reports Options Help Exit

Supervisor Services ezLaborManager

Home Group Labor Schedules My Employees

You are here: Home > Exceptions by Type

Exceptions By Type

Pay Period: Current Next

Count	Exceptions
2	Missing Out Punch
15	Supervisor Approval Required
1	Zero Hours on Time Pair
1	Clocked Out Early
9	Clocked In Late
7	Clocked Out Late
1	Overtime hours found
1	Supplemental Earnings Supervisor Approval Required

Back to: Home



■ Approving Time Cards for One Employee

Step	Action
1	Select Supervisor Services > Group Labor > Timecard Manager .
2	On the Timecard Manager page, select the employee whose time card needs approval.
3	In the Approval – Supervisor column, select the appropriate check box(es).

Filter: *Default Filter* (1 of 8) **EVERS, THOMAS (XY2001004)** Find

Pay Date Range: *Current Pay Period* 02/07/2005 - 02/20/2005

You are here: [Group Labor](#) > Timecard Manager

Preferences

[Payroll Summary](#) [Schedule](#) [Supplemental Earnings](#) [Multiple Employee View](#)

Select	Approval	Supervisor	Loan	Date In	Hours	Earnings Code	Department
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Mon 02/07/2005	7.00		202255
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Tue 02/08/2005	7.00		008000
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wed 02/09/2005	8.00		202255
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Thu 02/10/2005	8.00		202255

- 4 At the bottom of the page, click **Submit**.
Result: The time indicated in the selected rows has been approved for this employee.

Filter: *Default Filter* (1 of 8) **EVERS, THOMAS (XY2001004)** Find

Pay Date Range: *Current Pay Period* 02/07/2005 - 02/20/2005

You are here: [Group Labor](#) > Timecard Manager

Preferences

[Payroll Summary](#) [Schedule](#) [Supplemental Earnings](#) [Multiple Employee View](#)

Select	Approval	Supervisor	Loan	Date In	Hours	Earnings Code	Department
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Mon 02/07/2005	7.00		202255
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Tue 02/08/2005	7.00		008000
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wed 02/09/2005	8.00		202255
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Thu 02/10/2005	8.00		202255

WHY IS A FINANCE COMMITTEE IMPORTANT

Develop A Strong Finance Team:

A strong finance committee is a commander's most valuable asset to ensure sound financial management practices are developed and practiced at Wing level. Your finance team should consist of a group of committed staff members who share in the oversight of the finance function.

The Commander, as a corporate officer, is the head of the finance committee. The committee may meet via teleconference and approve actions, but written minutes of all meetings are required. The following sample form provides a framework for recording finance committee actions.

Finance Committee:

- The Finance Committee must be established, in writing, each year.
- The Finance Committee provides support to the Commander and the Director of Finance to ensure the Wing's funds are being properly managed in accordance with the regulations.
- The Finance Committee provides oversight to the units below Wing level on financial matters.
- The Finance Committee establishes policies for credit cards, if applicable, recurring expenses, and other required finance policies.
- The Finance Committee is responsible for ensuring that the Internal Financial Review is completed each quarter.
- Finance Committee minutes must be documented in writing. The meeting itself, however, may be conducted via teleconference if a face to face meeting is impractical.
- Expenses in excess of \$1,500 must be approved by the Finance Committee. This approval may be accomplished at the meeting or via email.

Sample Finance Committee Meeting Minutes

Minutes/Notes of Finance Committee Meeting of _____ (Wing/Unit)

Date of Meeting: _____

Location: _____ (if by teleconference, so state)

Persons attending:

Name (print)	Title	Signature
1.	Chair/	
2.		
3.		
4.		
5.		
6.		
7.		

Routine/Recurring Business: (items that must be discussed/approved at least quarterly)

1. Review Balance Sheet noting cash account balances, outstanding accounts payable and accounts receivable.
2. Review comparative Profit and Loss Statement
3. Approve all expenditures over \$1,500 not covered by the recurring expense policy.
4. Review last quarter's Internal Financial Review. Schedule current quarter's review.
5. Approve previous finance committee meeting minutes.
6.
7.

Old Business from _____ (date):

New Business/Other matters considered:

Next meeting will be held on _____ (date & time) at _____ (location).

Recorder:

(Print name and grade)

(Recorder's Signature)

(Attach additional sheets as needed)

DOES NHQ SUPPORT ANY WING CC EXPENSES?

National Board Expenses

As corporate officers, Commanders are required to attend both the Winter Board and the Summer National Board to represent their Wings. The corporation has adopted a policy whereby a portion of the travel expenses are eligible for reimbursement.

Wing Commanders – National Board Travel Reimbursement Policy

This document establishes the Civil Air Patrols' travel policy, funding source and reimbursement procedures for all Wing Commanders receiving a travel allowance from the corporate budget to attend the winter and summer National Conferences. This policy applies to travel, lodging, and registration fees.

Funding is provided from the corporate budget based upon the financial need of the Wing and must be approved by the Region Commander. The corporate budget includes an annual allowance. Wing CC National Board travel reimbursements will be based upon budget availability. Half of the budgeted allowance per Wing will be reimbursed for each of the National Boards.

Finance will reimburse the Wing directly to save the Wing Commander from having to file for reimbursement with the Wing and CAP National Headquarters. Actual expenses will be reimbursed to the Wing based on data submitted using a CAP Expense Report. Receipts are required for all reimbursement requests over \$25.00. Only lowest available airfares, ground transportation, parking fees, registration fees, and room rates are authorized for payment.

The CAP Expense Report form is available electronically. Reimbursement requests should be submitted directly to FMB at National Headquarters attn: FMB; 105 S. Hansell St., Bldg 714; Maxwell AFB, AL 36112 or Fax: 334-953-4285; Email: fmb@cap.gov).

All reimbursement requests must be received by 1 November current calendar year. No reimbursement can be issued after this date..

Corporate Expense Report

Civil Air Patrol

CORPORATE EXPENSE REPORT

Name: _____ Phone Number: _____

Address: _____

Method of Payment: EFT Check E-mail: _____

Purpose of Travel: _____

Location of Travel: _____

CC Directed Travel: _____

(Approval Required from National Commander or National Chief of Staff)

	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Totals for the Week
Date (dd mmm yy):								
Breakfast								-
Lunch								-
Dinner								-
Lodging								-
Air/Rail Fare								-
Car Rental								-
Taxi/Tolls/Etc.								-
Auto Expenses								-
Internet/Telephone								-
Supplies								-
Miscellaneous								-
Totals	-	-	-	-	-	-	-	-

Please detail Automobile and/or Miscellaneous Expense Below

Date (dd mmm yy)	Description of Expense	Amount

Claimant Signature: _____ Date (dd mmm yy): _____

Mail/Fax completed expense report with legible copies of receipts to:

Fax: 334.953.6777

Mail: Civil Air Patrol
Attn: FMB
105 S. Hansell St, Bldg 714
Maxwell AFB, AL 36112-6332

E-mail: fmb@cap.gov

EX or XP Signature: _____ Date (dd mmm yy): _____

FMB USE ONLY

Account Number: _____

Mileage: _____ x .485 cents per mile = \$ _____

January 2007

Previous Editions Will Not Be Used

HOW CAN I BE CERTAIN FINANCE IS EFFECTIVE?

Develop a Plan for Oversight

Financial management can be time consuming and somewhat intimidating. The Wing Director of Finance, Wing Administrator, and Finance Committee should provide you with reports and documentation on a regular basis. To provide you with assurance that all required financial controls are operating effectively, you should consider utilizing the attached checklist monthly. The checklist can be modified to include other items that may be unique to your Wing.

Wing Commander Monthly Financial Checklist



1. Have all bank accounts been reconciled?
2. Have you reviewed accounts receivables over 90 days old?
3. Have all accounts receivables for reimbursement from NHQ been entered?
4. Are all accounts payables less than 30 days old?
5. Are there any missing, duplicate or voided checks?
6. Have you reviewed a year-to-date profit & loss report?
7. Are all credit card receipts attached to each statement?
8. Have financial reports been sent to the units?
9. Have all fund raising activities been approved in accordance with
CAPR 173-4?
10. Has your Quarterly Internal Financial Review been completed?
11. Have the finance committee meeting minutes been completed & reviewed?

HOW DO I ACCESS QUICKBOOKS®?

E-Accounting Provides Online Access to Wing Finance

Civil Air Patrol has adopted a web hosted utility called e-Accounting for all Wing finances. This allows your Wing FM team to access financial accounting data at all times without actually having to go to the Wing. A vital component of having the accounting data files hosted is that the security of the data is ensured. The Wing does not have to worry about backing up or losing data.

As Commander, you may also wish to view the Wing's QuickBooks® data files. You should contact your WFA to request an initial password to E-Accounting and to provide hands on training regarding QuickBooks® functionality.

An E-Accounting “How To” Guide for Commanders

Accountability is no longer just a simple buzz word in Civil Air Patrol. It is a conscience and a duty that each member and employee must advocate impeccably.

This guide is designed to help you as a commander access your respective QuickBooks file of responsibility through e-Accounting and to create reports that will enable you to make decisions and uphold the level of responsibility expected in our organization.

Within this guide, you will learn How To:

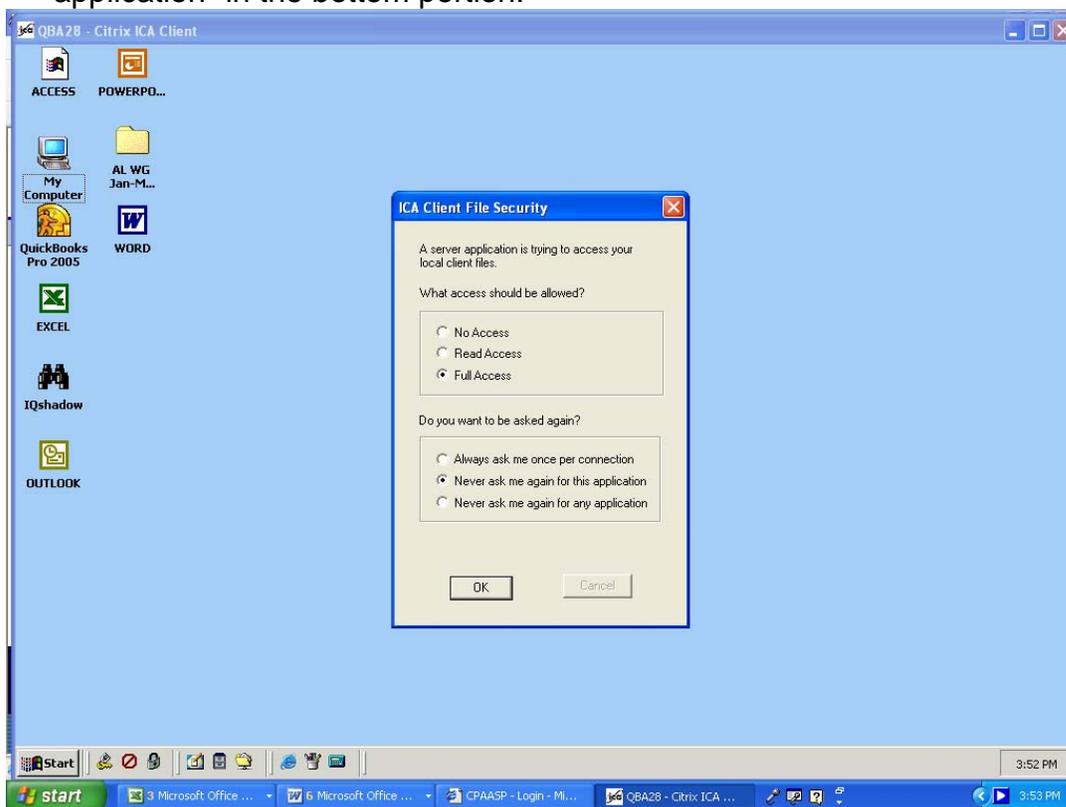
- Access e-Accounting
- Create a Profit & Loss Statement
- Create a Balance Sheet
- Create a Year-to-Year Comparison Profit & Loss Statement
- Create a Tail number report
- Create an Activity Report
- Review Accounts Receivable
- Review Accounts Payable
- Look up a Payment
- Look at a Previous Month Bank Reconciliation
- Export to Excel and Save on your Hard Drive

Please remember that you are always welcome to contact your Wing Financial Analyst if you have any problems or questions related to finance.

How to Access and Log Off Of E-Accounting

To access:

- Go to www.cpaasp.com
- Click on the Login option at the top of the screen
- Enter the user name and password given to you by your Wing Financial Analyst and click Login
- (The first time you login from a new computer, you will have install Citrix. A message will appear in the bottom right hand corner indicating this program needs to be installed)
- Click on the QBA 28 icon to open the virtual desktop window
- (Upon the first login on a new computer, a box will appear on your virtual desktop. Click "Full Access" in the top portion and "Never ask again for this application" in the bottom portion.



- Double-click on the QuickBooks icon in the virtual desktop
- Enter your individual user name and password to access the QuickBooks file

To log off:

- On the virtual desktop at the lower left next to "start" there is a key icon that will pop up a label "Logoff." Click it and wait.
- QuickBooks and the Citrix ICA client will shut down and return to the web browser page where you started.
- Near the center click a small "Logout" icon. You will then return to the first log in screen. You may now shut down your web browser

How to Create a Profit & Loss or Balance Sheet Report

- Within the QuickBooks file, Click on Reports in the bar at the top of the screen
- In the drop down box, click on Company & Financial
- Click on Profit & Loss Standard (for a report on revenues and expenditures) or Balance Sheet Standard (for a report on assets, liabilities and net assets) in the subsequent drop down box
- Select the reporting period through the date option at the top of the report
- To edit the columns presented, Click Modify Report... in the upper left corner of the report.
- The Filter tab will allow you to display various types of reports from an amount threshold to a certain mission type
- These reports are valuable tools for your finance committee to understand

How to Create a Year-To-Year Comparison Profit & Loss Report

- Within the QuickBooks file, Click on **Reports** in the bar at the top of the screen
- In the drop down box, click on **Company & Financial**
- Click on **Profit & Loss Prev Year Comparison** in the subsequent drop down box
- Select the reporting periods to compare through the **date** option at the top of the report
- To edit the columns presented, Click **Modify Report...** in the upper left corner of the report.

How to Create a Tail Number Profit & Loss Report

- Within the QuickBooks file, Click on **Reports** in the bar at the top of the screen
- In the drop down box, click on **Company & Financial**
- Click on **Profit & Loss by Class** in the subsequent drop down box
- Select the reporting periods to compare through the **date** option at the top of the report
- To select only aircraft tail numbers to be presented, Click **Modify Report...** in the upper left corner of the report.
- In the **Filter tab**, scroll down in the “Choose Filter” box and select **Class**
- Just to the right of that, where it says “All classes,” click on the drop down arrow and click on “selected classes...”
- Select one or all of the a/c tail numbers to create the desired report

How to Create an Activity Report

Transaction Detail reports and Check/Deposit Detail reports will both be useful to analyze activity within the wing for a reporting period and also provide useful tools when performing the **quarterly review**.

Transaction Detail Report:

- Within the QuickBooks file, Click on **Reports** in the bar at the top of the screen
- In the drop down box, click on **Accountant & Taxes**
- Click on **Transaction Detail by Account** in the subsequent drop down box
- Select the reporting periods to compare through the **date** option at the top of the report
- To select certain accounts to be presented, Click **Modify Report...** in the upper left corner of the report.
- The **Filter tab** will allow you to specify attributes for the report
- This report

Check/Deposit Detail Report:

- Within the QuickBooks file, Click on **Reports** in the bar at the top of the screen
- In the drop down box, click on **Banking**
- Click on **Check Detail or Deposit Detail** in the subsequent drop down box
- Select the reporting periods to compare through the **date** option at the top of the report
- To select certain checking/savings/investment accounts to be presented, Click **Modify Report...** in the upper left corner of the report.
- The **Filter tab** will allow you to specify attributes for the report

Missing Check Report

- Within the QuickBooks file, Click on **Reports** in the bar at the top of the screen
- In the drop down box, click on **Banking**
- Click on **Missing Checks**
- Select the bank account you wish to review
- Select the dates you wish to review.
- Research any missing numbers on the report. All voided checks must be entered into QuickBooks and then voided.

How to Review Accounts Receivable

- Within the QuickBooks file, Click on **Reports** in the bar at the top of the screen
- In the drop down box, click on **Customers & Receivables**
- Click on **A/R Aging Detail** in the subsequent drop down box (Note: selecting **Customer Balance Detail** or **Open Invoices** for this option provide useful tools for assessing receivables as well)
- Select the reporting periods to compare through the **date** option at the top of the report
- The Invoice number column width may be adjusted similarly to Excel in order to view the mission/batch/etc numbers when conducting an analysis of this report
- Use the number of days outstanding to review this report but keep in mind that the invoice is entered as of the day that the mission is flown; the date the 108 (batch, etc) was submitted for payment is typically weeks afterward

How to Review Accounts Payable

- Within the QuickBooks file, Click on **Reports** in the bar at the top of the screen
- In the drop down box, click on **Vendors & Payables**
- Click on **A/P Aging Detail** in the subsequent drop down box (Note: selecting **Vendor Balance Detail** or **Unpaid Bills** for this option provide useful tools for assessing payables as well)
- Select the reporting periods to compare through the **date** option at the top of the report

How to Look Up a Payment

- Within the QuickBooks file, Click on **Reports** in the bar at the top of the screen
- In the drop down box, click on **Vendors & Payables**
- Click on **Vendor Balance Detail** in the subsequent drop down box
- Select the reporting periods to compare through the **date** option at the top of the report
- The vendors are listed alphabetically, so scroll to the desired vendor to see if the bill has been entered and/or paid

How to Look At Previous Month Bank Reconciliation

- Click on **Reports** in the top bar of the screen
- Click on **Banking**
- Click on **Previous reconciliation**
- Select the appropriate bank account from the drop down box
- Select Detail for the report type
- Click **Display**

How to Export To Excel and Save on Hard-Drive

- There are two ways to do this:
- After creating the desired report, click **Export...** at the top of the window
- Click on “a new Excel workbook” (probably the default)
- Click **Export**
- This will create an Excel spreadsheet of the QuickBooks report; however, this spreadsheet is on your VIRTUAL DESKTOP, not your hard drive, and is therefore, not able to save and print
- Highlight the excel data on the virtual excel spreadsheet
- Right click, Copy
- Open Excel on your hard drive, and open a new blank spreadsheet
- Right click, Paste
- Save this new spreadsheet on your hard drive

OR

- After creating desired report, click **Export...** at the top of the window
- Click on “a new Excel workbook” (probably the default)
- Click **Export**
- This will create an Excel spreadsheet of the QuickBooks report; however, this spreadsheet is on your VIRTUAL DESKTOP, not your hard drive, and is therefore, not able to save and print
- In order to save and print this exported file, in the Excel file, click Save As
- Go the V: drive (this is what the virtual desktop has named your personal (or wing) hard drive)
- Find your “My Documents” or preferred folder
- Save spreadsheet
- To access this saved spreadsheet again, you will go to your “real” desktop to bring up Excel

WHAT ARE INTERNAL CONTROLS & WHY ARE THEY SO IMPORTANT?

Internal Controls Provide Assurance

The concept of internal controls has a specific meaning in accounting. The Committee of Sponsoring Organizations of the Treadway Commission (COSO) in 1992 developed the five essential components of effective financial controls. These components are effective for all organizations, large and small, public and private, for-profit and not-for-profit. These components are:

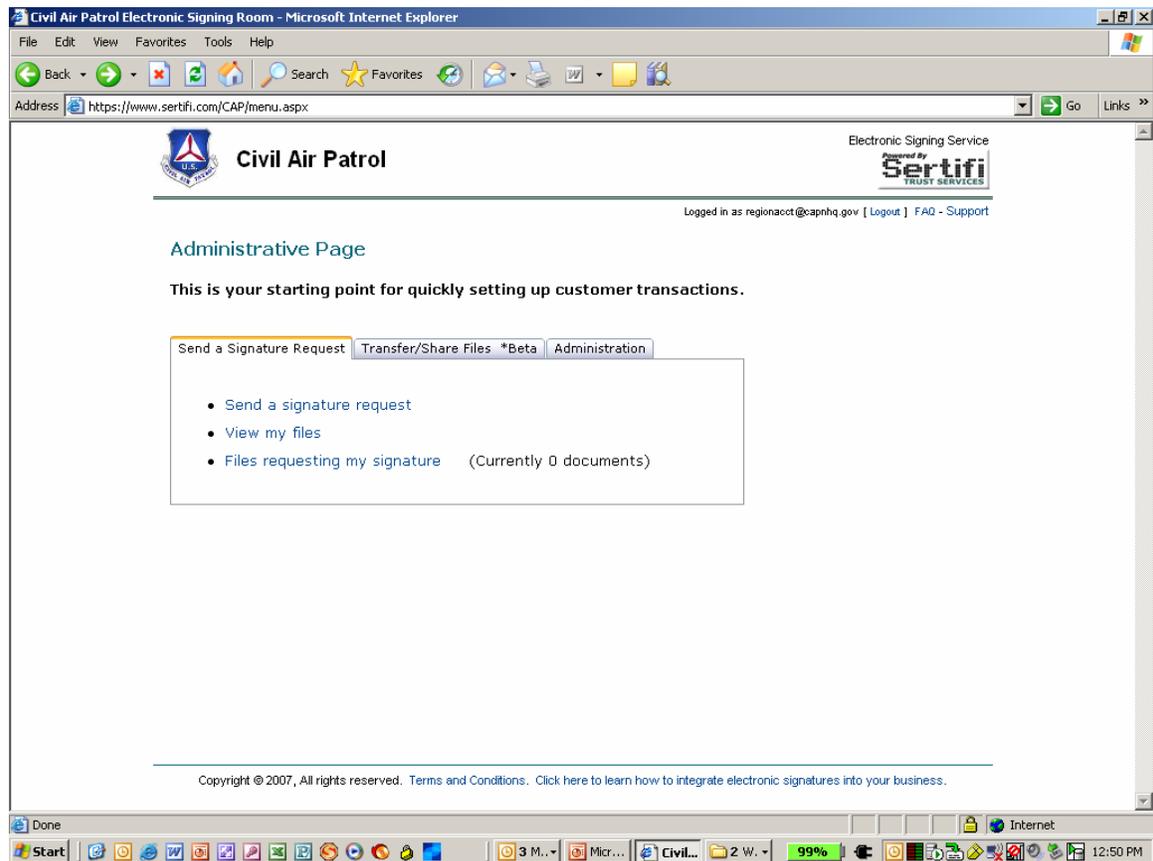
- Control environment—Sets the tone for the Wing and influences individuals. It is the foundation for the other components
- Risk Assessment—Determine which risks can affect financial activities.
- Control Activities—Policies (regulations) and procedures (segregation of duties) developed to ensure financial processes protect the organization's assets.
- Accounting, information, and communication systems—Communication and review of financial data ensure integrity in accounting.
- Self-assessment and monitoring—Internal Financial Reviews and WFA visit memos provide for ongoing monitoring of the Wing's finances.

As a Commander and corporate officer there is an inherent fiduciary responsibility to protect the assets of the corporation. Internal Financial Controls for Civil Air Patrol Regions/Wings details the impact of internal controls on CAP financial processes.

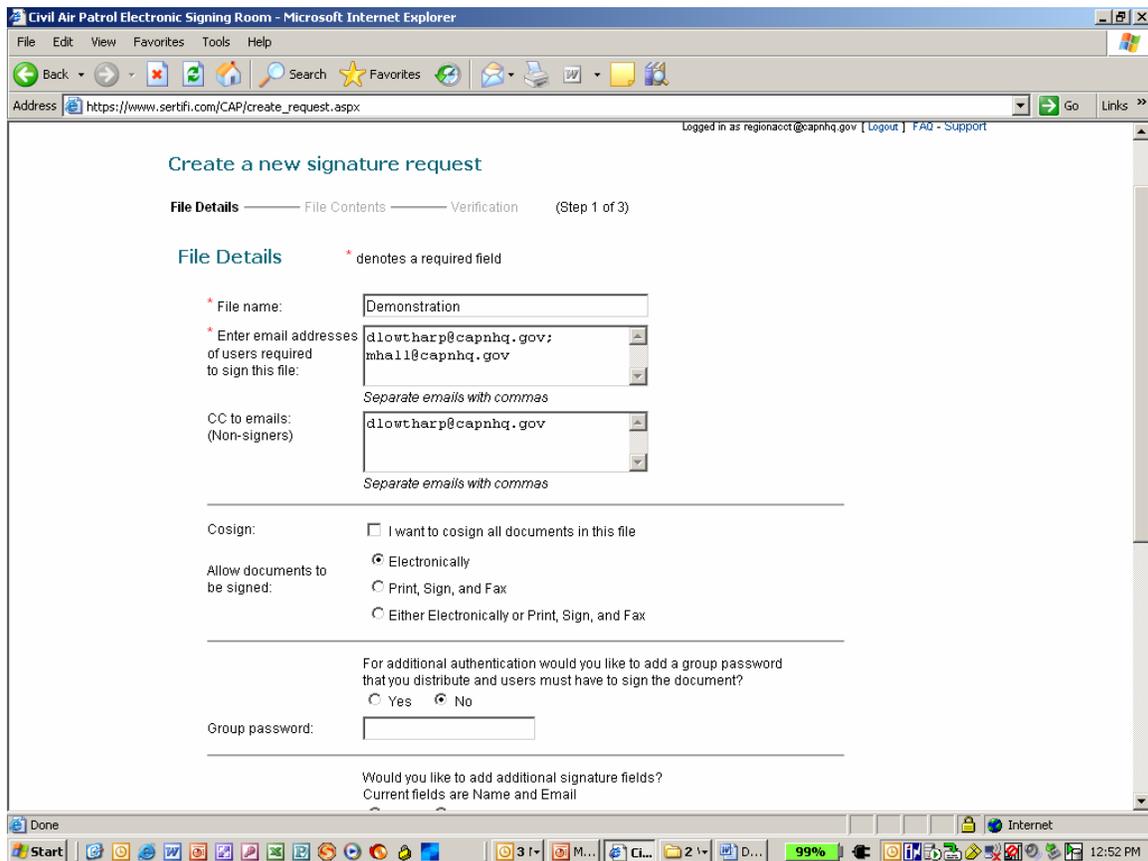
Sertifi Instructions

Login to www.sertifi.com/cap/wing using the credentials given to you. “Wing” should be the name of your wing, for example, “Rhodelsland”. Do not use spaces or abbreviate.

On the main page, click Send a Signature Request



- Name the file by entering a file name. (this will help users distinguish between previously submitted approvals.
- Enter the email addresses of the approvers.
- Click *Electronically* for electronic signature.
- If you would like a group password, enter this here. If not, click no. If you use a group password, the user will need this password to be able to access the document.



- In the additional fields area, enter Approve/Disapprove on one line, then Comments on the other. This will allow the user to enter the word approve or disapprove with their signature, and add any comments they may want to add.
- Click yes to send an email invite to all signers.
- Enter an email message to the users.
- Click NEXT

Either Electronically or Print, Sign, and Fax

For additional authentication would you like to add a group password that you distribute and users must have to sign the document?
 Yes No

Group password:

Would you like to add additional signature fields?
 Current fields are Name and Email
 Yes No

Additional fields:

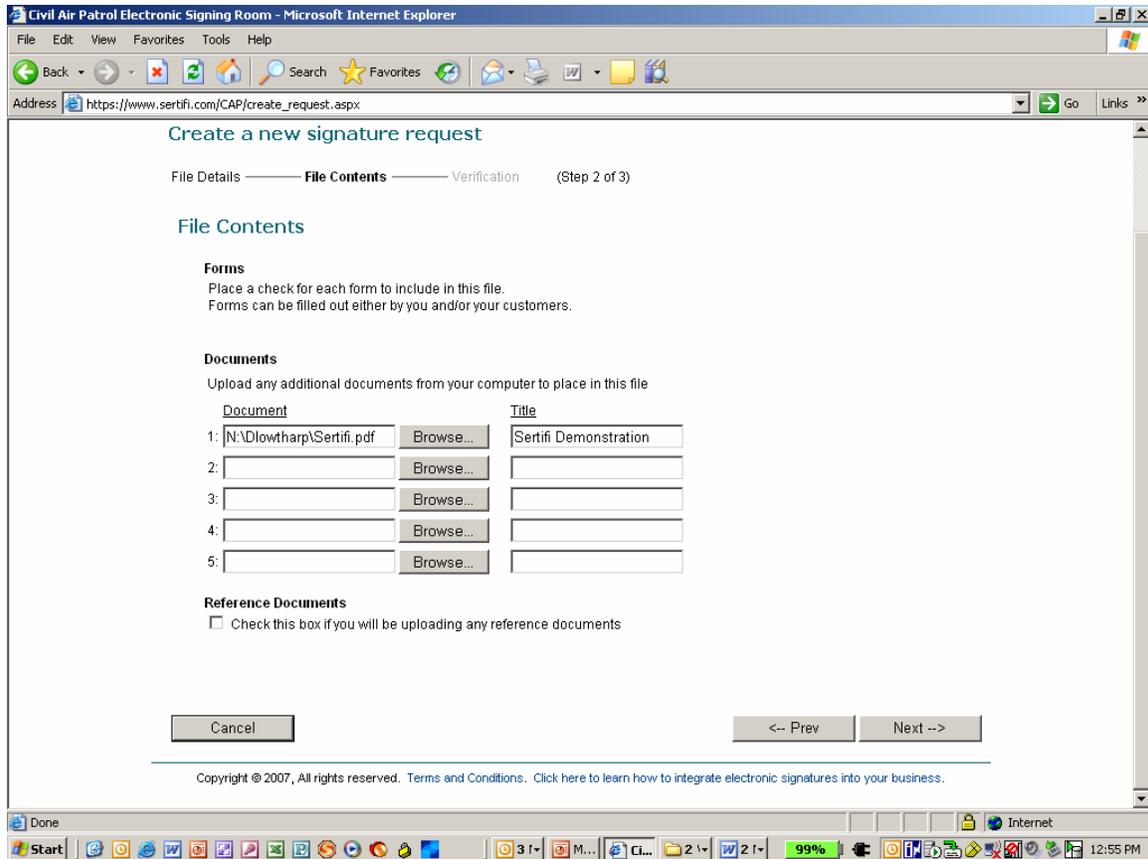
This last field is for longer responses

Would you like to send your signers an email invite to sign this file?
 (Note: you can always send invites later)
 Yes No

Email Message: (Optional)

Copyright © 2007, All rights reserved. [Terms and Conditions](#). [Click here to learn how to integrate electronic signatures into your business.](#)

- Upload the documents by clicking Browse, then find the file you would like to send out for review
- Name the file so users can easily identify it.
- Click NEXT, the upload may take a few minutes to make it to step 3.



- Verify all information is correct. Click Finish.

Civil Air Patrol Electronic Signing Room - Microsoft Internet Explorer

Address: https://www.sertifi.com/CAP/create_request.aspx

Logged in as regionacct@capnhq.gov [Logout] FAQ - Support

Create a new signature request

File Details — File Contents — **Verification** (Step 3 of 3)

Verification

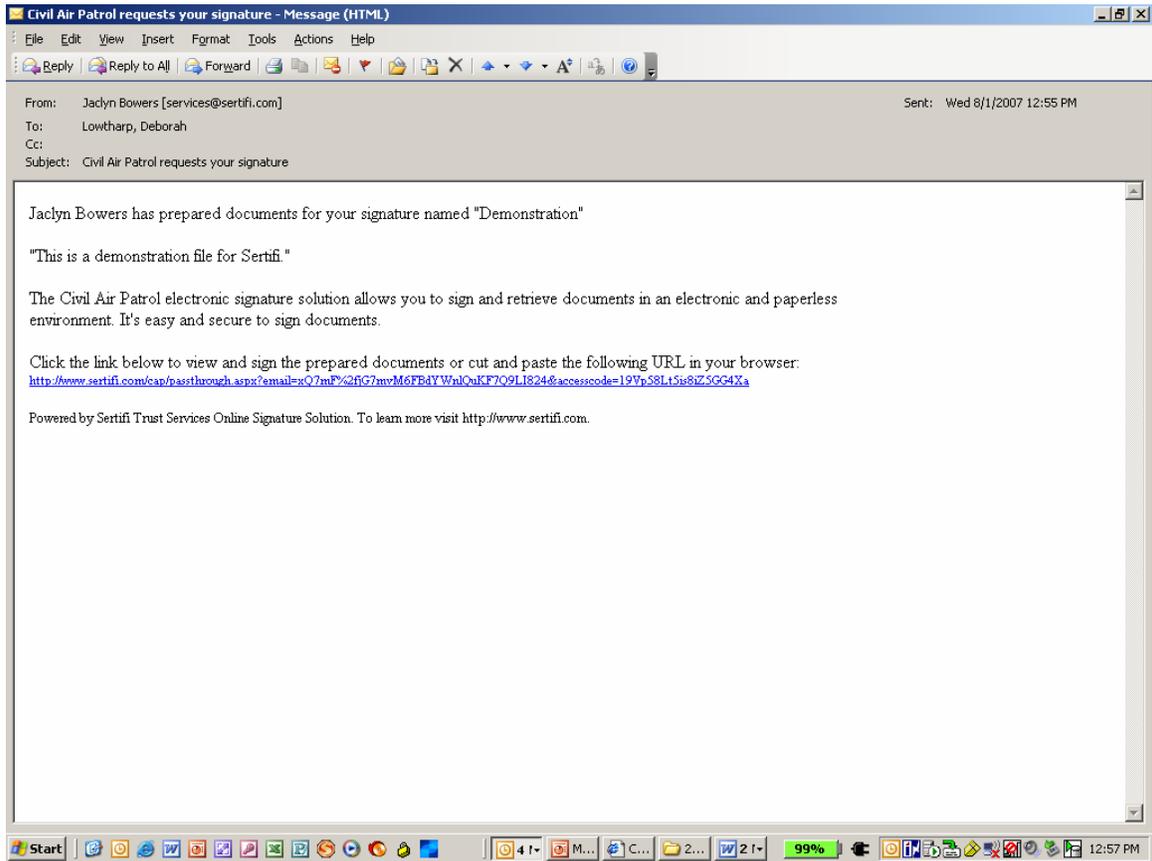
Verify your selections below:

File name:	Demonstration
Send to emails:	dlowtharp@capnhq.gov,mhall@capnhq.gov
Second Signers:	
CC to emails:	
Cosign:	No
Allow documents to be signed:	Electronically
ID Check:	No
Group Password:	
Additional Fields:	Approve or Disapprove Comments
Forms:	
Documents:	Sertifi Demonstration
Reference Documents:	
Invite Customers:	Yes
Invite Email Message:	This is a demonstration file for Sertifi.

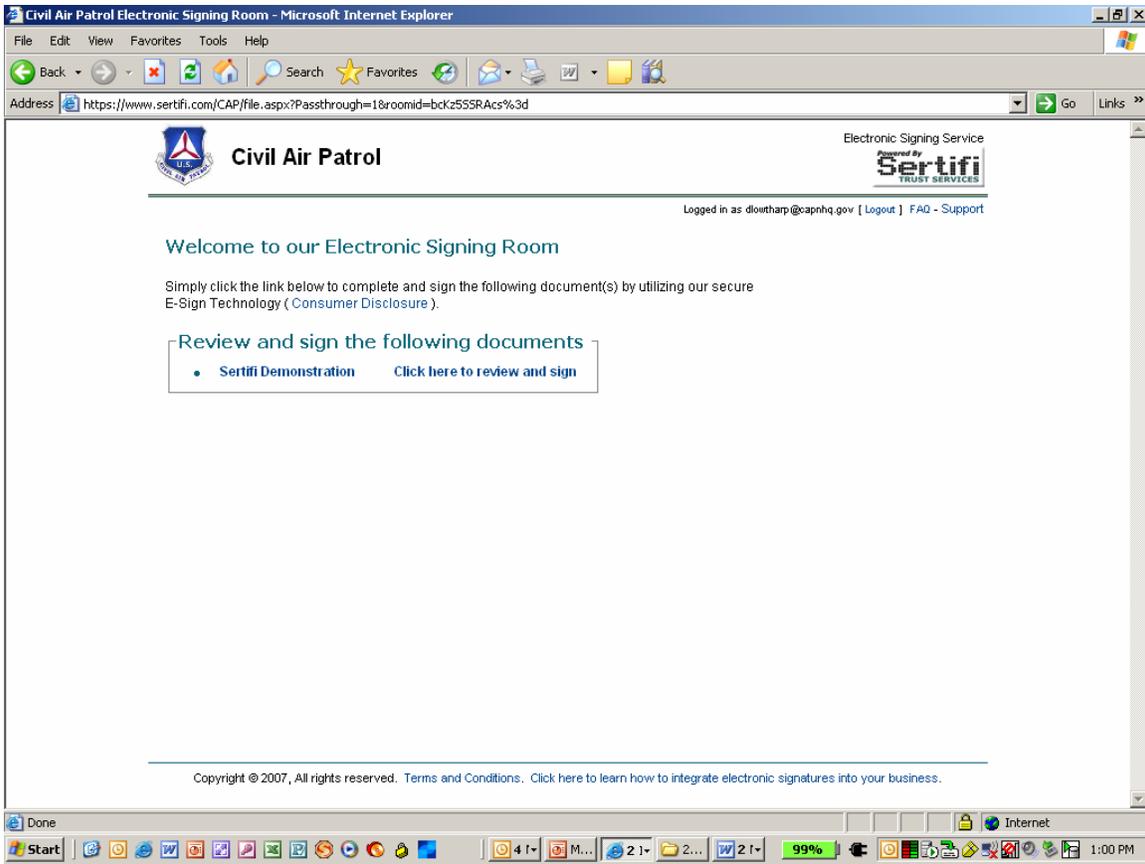
Cancel <-- Prev Finish

Copyright © 2007, All rights reserved. Terms and Conditions. Click here to learn how to integrate electronic signatures into your business.

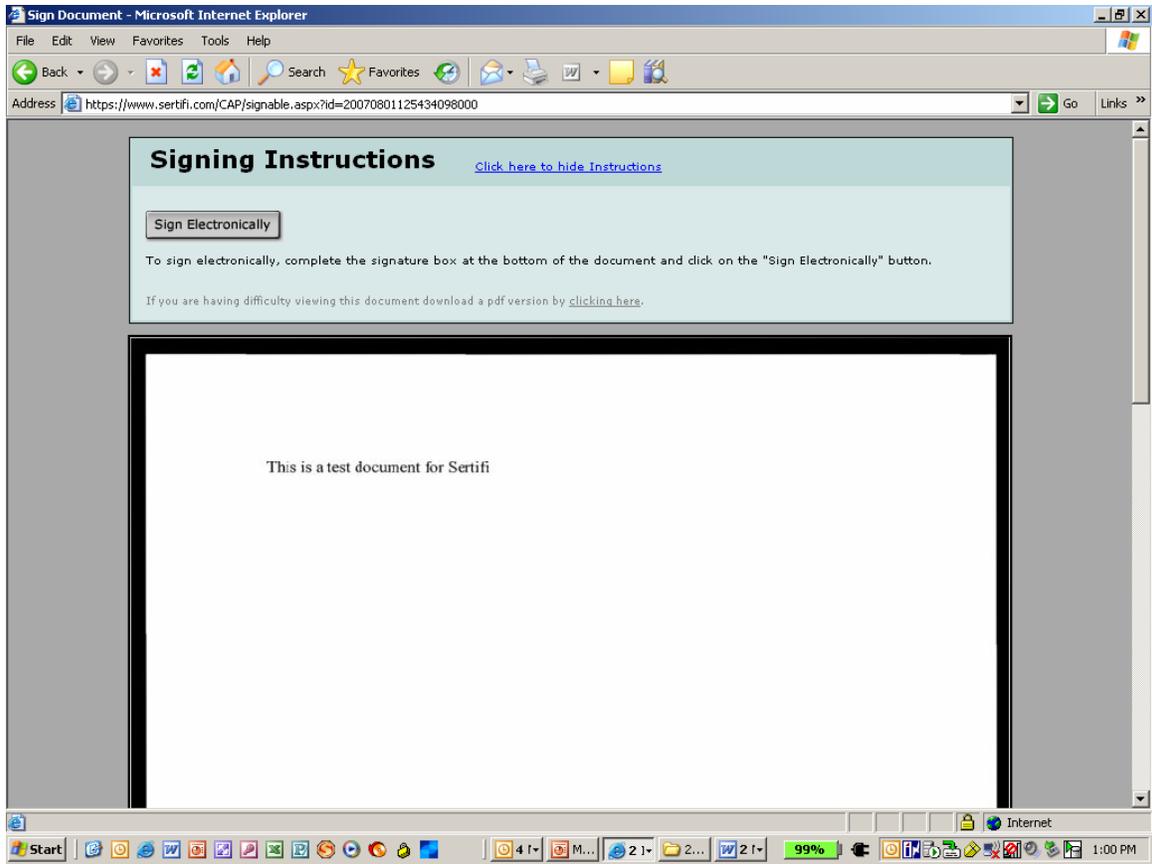
- Your recipients will receive an email notification that a file is ready for their approval or signature.



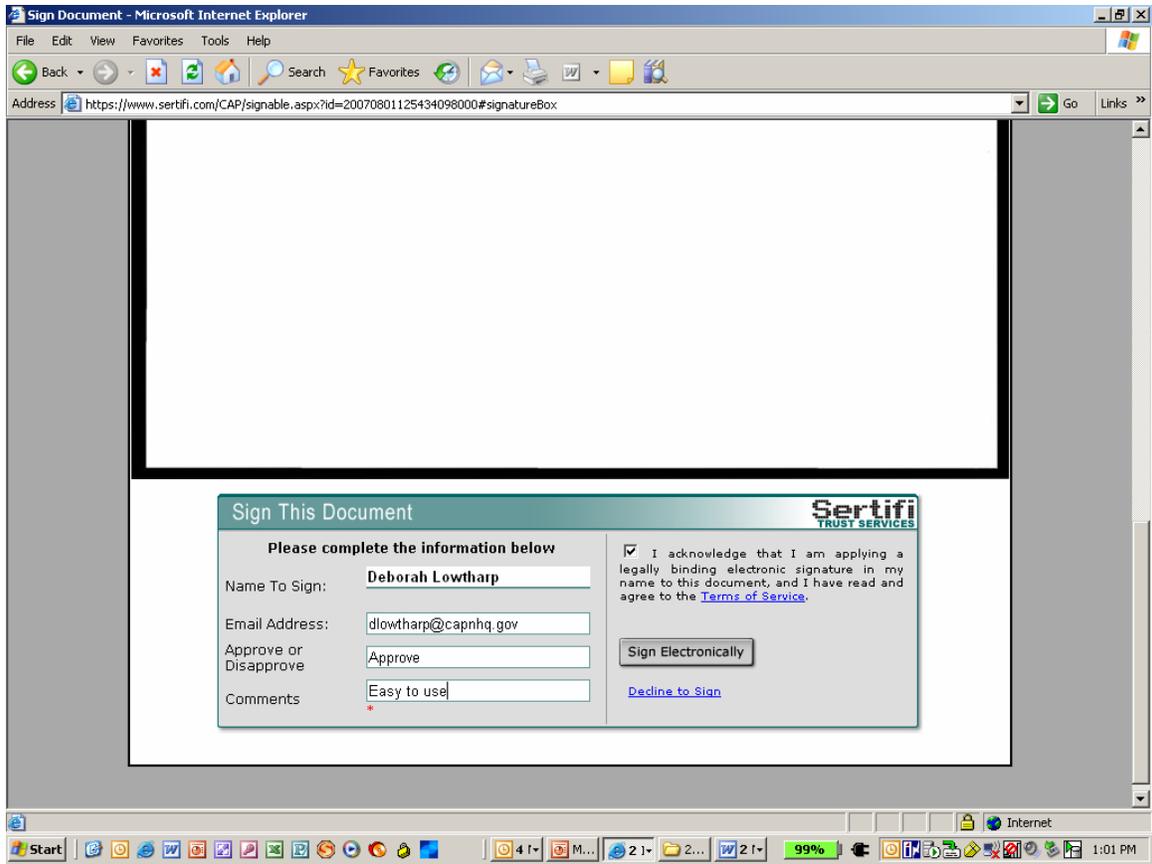
- Click on the link in the email to review the document.



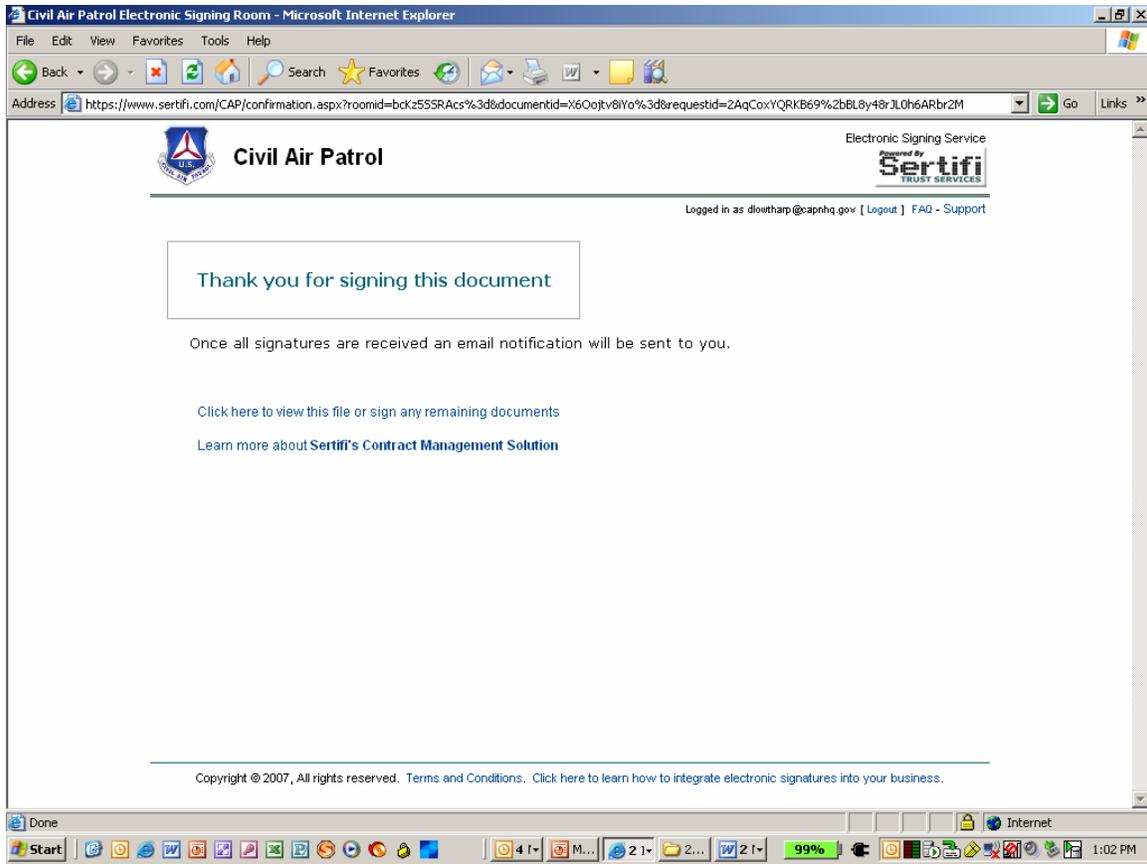
- Click on the document to access the file



- Once you have reviewed and approve the document, click *Sign Electronically* at the top.



- Complete the information at the bottom. All fields must be completed. Select *Sign Electronically*.



- The administrator can monitor how many approvers have viewed the document, approved or disapproved. From here, the administrator may monitor the progress, send another invite, or delete original recipients.

Civil Air Patrol Electronic Signing Room - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address <https://www.sertifi.com/CAP/room.aspx?roomid=bck255SRAcS%3d> Go Links



Civil Air Patrol

Electronic Signing Service
Powered By
Sertifi
TRUST SERVICES

> [Go to Administrative Page](#) > [Go to My Customer Files](#) Logged in as regionacct@capnhq.gov [Logout] [FAQ](#) - [Support](#)

File: Demonstration

Documents awaiting signature

- ▢ Sertifi Demonstration

Participants

 dlowtharp@capnhq.gov <input type="button" value="[Invite]"/>	Signer Signed 1 of 1	Last Visit: 08/01/2007 12:59 PM CST Last Invite: 08/01/2007 12:55 PM CST
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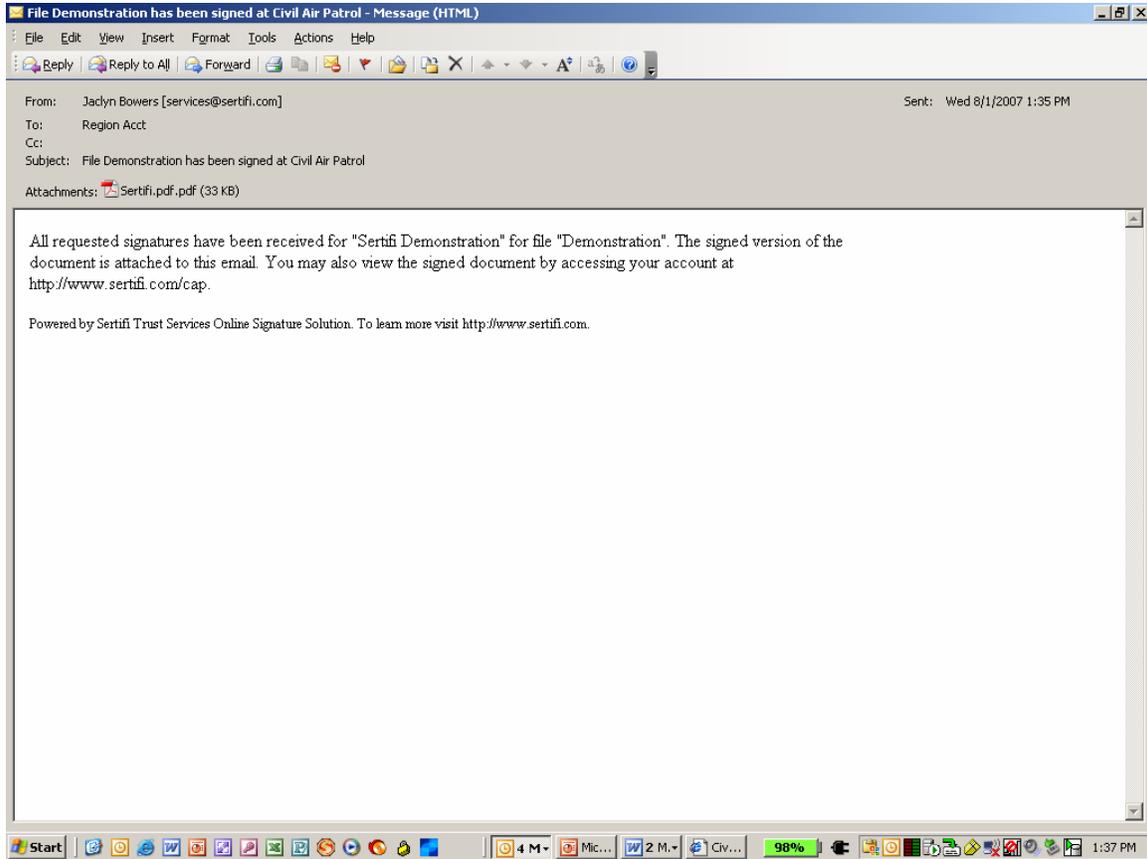
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Internal Financial Controls for Civil Air Patrol Regions/Wings

Definition:

Internal controls are actions taken by management to increase the likelihood that established objectives and goals will be achieved.

Responsibility:

It is the responsibility of the National Board, the Board of Governors and senior management to establish and maintain the organization's governance processes and obtain assurances concerning the effectiveness of *risk management* and *control processes*.

Wing Financial Analysts:

Wing Financial Analysts assist the National Board, the Board of Governors and senior management by evaluating the effectiveness of internal controls and promoting continued improvements.

Objective of Controls:

Controls should be designed to ensure that the following conditions exist:

1. Financial and operational information is reliable and possesses integrity.

Items listed on the financial statements are accurate.

- *Cash is accurate (reconciled)*
- *Receivables are recorded and valid*
- *Payables are recorded and valid*
- *Fixed assets are listed*
- *Income and expenses are properly categorized*

2. Operations are performed efficiently and achieve effective results.

This function is supported by the Compliance Inspections. Wing Financial Analysts primarily conduct financial reviews and training.

3. Assets are safeguarded.

Frauds are most often perpetrated in areas where cash is exchanged (inflows and outflows). CAP must practice extreme care over the check writing process as this is the largest outflow of wing funds. Proper segregation of duties is your best defense!

4. Actions and decisions of the organization are in compliance with laws, regulations, and contracts.

- *CAP Regulations*
- *State Funding Requirements*
- *Federal laws and regulations (Internal Revenue Service, Office of Management and Budget, etc.)*

Elements of a System of Control:

1. Establish standards for the operations to be controlled.

- a. *CAPR 173-2 Financial Procedures for CAP Regions and Wings*
- b. *CAPR 173-1 Financial Procedures and Accounting Report for Units Below Wing Level*

2. Measure performance against the standards.

- a. *Quarterly Audits*
- b. *WFA visits*
- c. *Annual Audits*
- d. *Compliance Inspections*

3. Examining and analyzing deviations.

Region/Wing Finance Committees should review:

- a. *Quarterly audit results*
- b. *WFA visit reports*
- c. *External Auditor Management letter (when applicable)*
- d. *Compliance Inspection reports*

4. Taking corrective action.

- a. *Wing management should evaluate audit and visit findings and take immediate action to correct noted deficiencies.*
- b. *Personnel changes when necessary.*

5. Reappraising the standards based on experience.

Review by NEC Finance Committee and recommend regulation changes.

GLOSSARY OF FINANCIAL TERMS

Accounts Payable:	A current debt that you owe to another individual or business. Often called simply AP or Payables. An example would be a phone bill received but not yet paid.
Accounts Receivable:	An amount owed to you from a customer (NHQ, your state, or members). Often called simply AR or Receivables. An example would be a Form 108 sent to NHQ but not yet paid.
Accrual-Based Accounting:	The practice of recording income when earned and expenses when incurred, even though the cash may not be received or paid out until later. Example is recording a 108 in as a receivable (income) when NHQ has not actually paid cash yet.
Adjusting Entries:	Special journal entries that are made prior to the closing of the books of an accounting period. Example would be recording depreciation expense on fixed assets at 9/30/06.
Assets:	Anything owned by the wing that has value. Would include cash, fixed assets, receivables, etc. All these items would appear on a balance sheet.
Balance Sheet:	A financial picture of a company on a specific date. A balance sheet lists a company's assets, liabilities, and the difference between the two which is known as the net worth, equity or fund balance.
Bank Reconciliation:	The verification of a company's checkbook balance by comparing the checkbook register to the bank statement. Included is a list of all outstanding checks and deposits.
Cash and Cash Equivalents:	Funds held in any account that you have immediate access to or that will mature within 90 days.

Chart of Accounts:	A list of all accounts used by a company. Accounts are broken down into nine categories, bank accounts, receivables, other current assets, fixed assets, accounts payable, long term liabilities, equity, income and expense.
Classes:	In QuickBooks, classes are codes you can add to any transaction so that similar transactions can be traced. Example, each aircraft's tail number should have a class established so that each expense and income related to that tail number is classed and can later be sorted and reported by its specific class.
Closing:	Procedures that take place at the end of the fiscal year (Sept. 30 th). Closing entries are made to close out all income and expense accounts and the net income or loss is transferred to the balance sheet.
Current Assets:	Assets that are readily available or expected to be realized as cash, or sold or consumed in the upcoming one year. Included are cash, receivables, prepaid expenses and inventory.
Current Liabilities:	Liabilities that are expected to be paid within the upcoming one year. Included are accounts payable, salary payable, etc.
Customers:	Individuals or entities from whom you receive income. Examples, NHQ, members for member flying, the Red Cross, etc.
Depreciation:	The regular write-down (usually at fiscal year end) of a portion of the value of a fixed asset that was calculated to have been used that year. For example, if a fixed asset is depreciated over five years, each year one-fifth of the value is decreased and expensed as depreciation.
Designated Funds:	Funds that the Wing has set aside to fulfill a specific function. Restricted not by the donor, but by the Wing.

Double Entry Accounting:	Double entry system records each transaction with a debit and credit. This practice maintains the equality of the accounting equation which is: $Assets = Liabilities + Equity$ (or fund balance).
Equity (Fund Balance):	Referred to in a not-for-profit organization as "Fund Balance." The difference between the assets of an organization and their liabilities.
Expense Accounts:	Accounts used from the chart-of-accounts that keep track of funds spent. Expenses are recorded on the income statement (also called profit and loss statement). Expense accounts reduce income.
Fiscal Year:	Fiscal year is an accounting period of 12 months that does not necessarily coincide with the calendar year. CAP's fiscal year is from Oct. 1 to Sept. 30 th .
Fixed Assets:	Assets of a somewhat permanent nature used for the operation of the business. For CAP purposes fixed assets are single items purchased with a value of over \$5,000 such as a \$7,000 copy machine.
Generally Accepted Accounting Principals:	Also known as GAAP. GAAP are industry agreed upon rules used to dictate how accounting records are to be recorded and maintained.
Income Accounts:	Accounts used to keep track of a company's sources of income. Income accounts increase profits.
Income Statement:	Also know as a profit and loss statement or P&L. An income statement lists all the company's income and expense accounts and the difference, which is the gross income or loss.

Item List:	In QuickBooks, the item list is a word or term that you can create and tie to an account in the chart-of-accounts. As an example, instead of having to remember the specific account number for Dues Rebates income, you can set up an item so that when you type "Rebates" QuickBooks will automatically input the income account from the chart-of-accounts.
IRS form 990:	Internal Revenue Service Annual Information Return that is required to be filed by not-for-profits. Our Form 990 is filed at the National level, not unit or wing level.
Liabilities:	Liabilities are what a company owes. Examples are accounts payable, long term debt, etc.
Long Term Investments:	Investments that mature in more than one year.
Net Income:	Also called net profit or earnings. The difference between a company's income and expenses.
Prepaid expenses:	Expenses that are paid in advance by the company. An example would be insurance premiums or advance payment for hanger rental.
Profit and Loss Statement:	See Income Statement.
Restricted Funds:	Assets (cash or fixed assets) donated to the organization on which the donor has placed explicit restrictions as to how the funds may be used.
Short Term Investments:	Investments that mature within one year.
Trial Balance:	A listing of all the company's accounts in the chart-of-accounts as of a specific date with the balance as of that date. Using the double-entry accounting system, the trial balance will have the same amount of debits and credits.
Vendors:	Individuals or businesses that you make payments to. Examples are members, aircraft maintenance facilities, phone services, etc.

Unrestricted Funds:

Funds that may be used for any legitimate operational purpose of the organization.