

Christ Child Society of Naples Finance Review Committee Policy

General Statement

The Christ Child Society of Naples (CCSN) Board of Directors (BOD) will appoint a Finance Review Committee (FRC) to review Financial Policies to see that they accurately reflect accounting principles for nonprofit organizations.

Procedures

The following procedures will be followed to ensure that the FRC Policy is consistent with the mission of CCSN.

- A. The FRC will review CCSN Financial Policies
- B. The FRC will review CCSN Financial Procedures and Internal Controls
- C. The FRC will review CCSN Tax Returns
- D. The FRC will review CCSN Annual Report
- E. The FRC will make suggestions to the CCSN BOD concerning the hiring of any professionals needed to perform financial functions.
- F. The FRC will perform other duties as requested by the CCSN BOD.

Delegation of Authority

- A. The FRC will consist of the current CCSN President(s), the current CCSN Finance Director(s), the current CCSN Treasurer and at least three (3) additional members. The additional members need not be members of CCSN. A Chairperson will be selected by the committee.
- B. The FRC will meet one time per year in person or via email.
- C. CCSN's Finance Director will present any recommendations of the FRC to the BOD for approval.