**Regional Exchequer Handbook**

**Kingdom of Atlantia**

**By Jdeke von Kolberg (mka Robin A. Leguillow)**

The Kingdom of Atlantia is partitioned into 5 regions: Maryland, Virginia, Western North Carolina, Eastern North Carolina, and South Carolina/Georgia. Ideally, there is a deputy to the Kingdom Exchequer appointed for each region who is known as the Regional Exchequer. This is a warranted position, with the warrant being valid for 2 years.

The Regional Exchequers assist the Kingdom Exchequer to support the group Exchequers in their duties.

Note that a Regional Exchequer does not need to live in the region for which they are responsible. All duties can be done electronically.

Requirements to be a Regional Exchequer:

* Experience being an Exchequer
* Membership in the SCA maintained throughout the period of service
* Over 18 years old
* Maintain membership on the Atlantian Exchequer e-List
* Must have reliable access to email
* Must have Microsoft Excel (clones and Google Docs do not work with the report macros)

Duties and responsibilities:

1. The Regional Exchequers assist group Exchequers with their reports and questions
   1. The primary purpose of the Regional Exchequer is to support their group Exchequers. No Exchequer should ever feel they have no one to turn to for answers, if they are unable to find the answers to their questions in the various training manuals, policies and handbooks available to them.
   2. When a group Exchequer is unable to balance their quarterly report, the Regional Exchequer is there to assist them. The Kingdom Exchequer is there to assist the Regional, if needed. The Corporate Exchequer is there to assist the Kingdom Exchequer. None of us are out there without backup
   3. The Regional Exchequer will need to become familiar with the resources available to guide us in our duties, to help them respond to questions.
      1. Group, Kingdom, and Corporate policies
      2. Kingdom and Corporate Law
      3. Kingdom and Corporate Handbooks
      4. Training documentation, forms, etc., available at Kingdom and Corporate level
   4. Regional Exchequers are not expected to know all the answers, but to know where to go to find them
   5. Regional Exchequers are expected to maintain a reliable email address and be prompt in their response to communications from their group Exchequers and from their Kingdom Exchequer
2. The Regional Exchequers will provide formal Exchequer 101 training at need
   1. Exchequer 101 is presented at most Universities – 3 times annually. It is normally presented by the Kingdom Exchequer. At times, if the Kingdom Exchequer is unable to provide such training, a Regional exchequer may be asked to step in.
   2. As groups change Exchequers, an individual may require Exchequer 101 training, since it is a requirement to be warranted. The Regional Exchequer may be asked to provide such training.
   3. In both cases, Exchequer 101 may be presented in person or remotely using tools such as Zoom or Google Meet.
   4. The slide packet for Exchequer 101 is maintained and updated by the Kingdom Exchequer and is available on the Kingdom Exchequer webpage as a pdf document. When presenting training, the slide packet should always be downloaded fresh to ensure that the most recent version is being used. If the Regional Exchequer finds errors in the slide packet, they should report to the Kingdom Exchequer so the slides can be corrected.
3. The Regional Exchequers will ensure that quarterly reports are submitted correctly, completely and on time
   1. Reports are due at the end of the month that follows the quarter
      1. Q1 (January, February, March) is due April 30
      2. Q2 (April, May, June) is due July 31
      3. Q3 (July, August, September) is due October 31
      4. Q4 (Domesday) (October, November, December) is due January 31 of the following year
   2. Complete reports include
      1. The Excel spreadsheet
      2. The signed pdf created including all pages from the Excel spreadsheet
      3. Bank statements from the quarter (3), signed by the branch Exchequer and branch Seneschal
      4. Receipts for any expenditures during the quarter
      5. Event reports, if any
      6. The ledger that the group uses to track bank activity
   3. Correct reports. Some things to look for:
      1. The current form is used. The Excel spreadsheets do not have versioning data on them. At the time of this writing, the easiest way to tell if the current form is being used is to look on page 11b to ensure that it has PayPal, not ACCEPs, and ensure that page 11c is present (this is not always on the table of contents, but can be seen by going to page 11b and then selecting the next tab)
      2. The correct form is used.
         1. It must be LOCKED. Try to change something in a white field; if you can, the form is unlocked and the Exchequer must change to a locked form
         2. If the group is in Maryland, they must use a Subsidiary form. Look on the Contents page. The field “Corporate or Which State Subsidiary” should show a state (and the state selected should be Maryland). If not, the Exchequer is using the wrong form and they must change to the correct form.
         3. If the group is not in Maryland, they must use a Non Subsidiary form. Look on the Contents page. The field “Corporate or Which State Subsidiary” should show “Corporate”. If not, the Exchequer is using the wrong form and they must change to the correct form.
      3. The Quarter Type (Contents page) is “Cumulative”. The period dates at the head of the pages will always show 1/01/yyyy as the beginning of the period.
      4. The starting numbers match the ending numbers from the fourth quarter report of the previous year (the Domesday report).

*The first four items in section 3c are the errors most frequently seen on the quarterly reports, and the Regional Exchequer must constantly be watching for them.*

* + 1. The report is balanced
    2. If the group reports fundraising income on page 11a, check to see if there are expenses on page 4 in the fundraising column. If not, review the ledger to see if any expenses appear to belong there and/or discuss with the Exchequer. There may not have been fundraising expenses, but if there were, they should be correctly reported
    3. If “Other Expenses” or “Other Income” is reported, ensure it is reported correctly
    4. On page 2a are there aging checks that have not cleared the bank? Should they be written off as stale?
    5. Are the signers shown on page 2a?
    6. On page 5a, are there outstanding receivables that are aging? The Exchequer should be pursuing receivables appropriately.
       1. If the receivable is for a bounced check and the Exchequer has been pursuing for more than a year unsuccessfully, they should write it off
       2. If the receivable is for an advance it should not be carried for more than 30 days past the event for which the advance was made. The Exchequer should be pursuing receipts/change from the individual with enthusiasm. No further advances or reimbursements should be made to that individual until they settle the receivable. The Regional Exchequer watches for such situations and provides guidance to the group Exchequer – it is very easy to let such things slide.
    7. “Transfers” between Maryland and any state other than Maryland are not reported as transfers, but as donations.
    8. RED anywhere on the report
    9. Watch for quarterly reports done on Excel “clones”, such as OpenOffice or GoogleDocs. The macros built in to the report do not work on the “clones”. The Exchequers must use Microsoft Excel. Their training includes this requirement, and a subscription to Office 365 to fulfill it is a valid expense for the group.

1. The Regional Exchequers complete the Domesday Consolidated report for their region
   1. The blank report will be provided by the Kingdom Exchequer in January. It contains the ending numbers from the previous year consolidated report. These are the numbers that should be the starting numbers for the current year.
   2. The data to be entered on the report comes straight from the group quarterly reports, as the Regional Exchequer receives them.
   3. The regional part of the consolidated report is not expected tobalance, since all the data is not present; however, the individual group columns on the region summary detail page for the region should show green, and the supporting detail pages should not have yellow on them. There are two exceptions:
      1. Depreciation may cause an imbalance, because the consolidated reports may round differently than the quarterly reports. The difference should be only pennies. If it is more, be sure all data has been correctly entered on the Depreciation detail page.
      2. The Transfers page may show yellow, because the matching transfer may be reported from a different region.
2. The Regional Exchequers will report to the Kingdom Exchequer when there are issues with a group, such as
   1. A group Exchequer is chronically late with the reports
   2. The reports are chronically incomplete
   3. The Exchequer is not getting the Seneschal’s signature on the bank statements (which should be done within the month the statement was released), which could indicate that they may not be sharing financial data with the group
   4. The Seneschal and Exchequer seem to be at odds with one another
   5. There are inappropriate signers – Baronage, or the signers live at the same address, or the signers are in a personal relationship with one another
3. The Regional Exchequers will report to the groups with information from the Kingdom Exchequer
   1. The Kingdom has recently implemented an e-list that seems to be working, so usually the Kingdom Exchequer communicates directly with the entire group, but in the event there is information not distributed in that fashion that the groups should know, pass it on
4. The Regional Exchequers perform Reviews of Books
   1. Any Regional who is a signer on an account may not do a review of books on that account.
   2. Any Regional may do a review of books on any account that they do not sign on, for a group in which they do not play. Even if you are not a signer on the account for your Canton or your Barony, you probably should not perform the review of books for those accounts alone. You may assist at a review of books for those accounts, or you may perform the review with another Regional or the Review of Books Deputy as witness.
   3. The Kingdom does sometimes have a Review of Books deputy, who may review any account and can assist with accounts that the Regionals cannot review.
   4. A Regional from one region is expected to do reviews of books for another region provided that the above limitations are observed.