CCAC Strategic Plan

FINANCE

Aaron Brown
CCAC VP FINANCE |

Cadet Corps Alumni Council

Strategic Plan for Finance

Dated: 18 AUG 2026

Executive Introduction

The Cadet Corps Alumni Council (CCAC) Finance Strategy is built on a structured Lines of Effort (LOE) framework designed to safeguard, account for, plan, manage, reconcile, and report the financial resources entrusted to the organization. The Finance function provides the systems, controls, records, and authoritative financial information required for CCAC leadership to execute the mission with discipline, transparency, and accountability.

Finance is broader than bookkeeping. It is the organizational system that ensures financial resources are properly received, protected, classified, recorded, budgeted, disbursed, reconciled, and reported. Effective Finance requires accurate records, appropriate banking and internal controls, disciplined budgeting, reliable cash management, recurring reconciliation, financial compliance, and continuity across leadership transitions.

Finance also depends on clear functional boundaries. Development builds relationships and opportunities that generate financial, material, institutional, and strategic resources. Membership establishes and manages the membership relationship. Program and functional leaders define mission requirements and approved activities. Finance safeguards and accounts for the financial resources associated with those activities, evaluates financial implications, manages approved financial transactions, and provides authoritative financial reporting. Marketing and Communications support organizational promotion and information flow but do not replace Finance's financial-control responsibilities.

The Finance Strategy is designed to function as a complete financial-management lifecycle. It establishes how CCAC maintains its accounting records, protects financial assets, builds and monitors budgets, manages cash and transactions, reconciles and reports financial activity, satisfies applicable financial compliance requirements, and preserves systems and institutional knowledge over time.

The system is also designed to support organizational growth. As Membership expands, Development produces new Giving, Donations, sponsorships, grants, major gifts, legacy gifts, and other resources, and CCAC undertakes additional programs, Finance must be able to scale without losing control, visibility, or accountability. The framework therefore establishes clear ownership while allowing measurable targets and more detailed implementing policies and procedures to be added as CCAC develops capacity and experience.

The Full System

Stage	LOE	Strategic Question
ACCOUNT FOR IT	**LOE 1**	How do we maintain complete, accurate, and authoritative financial records?
PROTECT IT	**LOE 2**	How do we safeguard financial assets and control financial transactions?
PLAN IT	**LOE 3**	How do we budget and plan financial resources in support of approved priorities?
MANAGE IT	**LOE 4**	How do we manage cash, receipts, payments, and routine financial operations?
VERIFY & REPORT IT	**LOE 5**	How do we reconcile financial activity and provide authoritative financial reporting?
COMPLY WITH IT	**LOE 6**	How do we meet financial compliance requirements and properly administer restricted resources?
SUSTAIN IT	**LOE 7**	How do we maintain financial continuity, controls, documentation, and performance over time?

Finance Management Lifecycle

1. Account for the resources — LOE 1: Financial Accounting and Record Integrity

2. Protect the resources — LOE 2: Banking, Custody, and Internal Financial Controls

3. Plan the resources — LOE 3: Budgeting and Financial Planning

4. Manage the resources — LOE 4: Cash Management and Financial Operations

5. Verify and report the resources — LOE 5: Reconciliation and Authoritative Financial Reporting

6. Maintain compliance — LOE 6: Financial Compliance, Restricted Resources, and Review Readiness

7. Sustain the system — LOE 7: Finance Governance, Continuity, and Performance Management

Account > Protect > Plan > Manage > Reconcile > Report > Comply > Improve

Strategic Insight

The strength of this framework is that it treats Finance as a complete management system rather than a collection of isolated accounting tasks. Accurate accounting without effective controls does not adequately protect resources. Strong controls without disciplined budgeting do not ensure that resources are aligned with organizational priorities. Budgets without recurring reconciliation and reporting do not provide leadership reliable visibility into actual performance. Compliance without complete records and clear responsibility creates avoidable organizational risk.

Finance must also be integrated with the other CCAC functional areas without assuming their responsibilities. Development determines the supporter relationship, resource opportunity, cultivation strategy, and solicitation process; Finance determines how financial resources are received, classified, safeguarded, recorded, reconciled, and reported. Membership determines membership status and structure; Finance maintains authoritative financial records of membership payments. Functional leaders define program requirements; Finance determines whether expenditures are budgeted, properly authorized, and accurately recorded.

By aligning all seven LOEs, CCAC can create a repeatable Finance system that protects financial resources, supports responsible decision-making, improves visibility, strengthens compliance, and provides leadership confidence that the organization's financial position is accurately understood. Each LOE serves a distinct purpose, but all seven reinforce one another and together provide the financial foundation required for sustainable organizational growth.

Purpose of This Plan

This plan provides CCAC leadership with a practical strategic framework for Finance. It translates broad financial-management responsibilities into organized Lines of Effort that can be assigned, tracked, measured, and refined over time.

The plan establishes a coordinated system for accounting, banking and custody, financial controls, budgeting, cash management, transaction processing, reconciliation, authoritative financial reporting, financial compliance, restricted-resource administration, records continuity, and Finance performance management.

It is designed to support Membership, Development, Marketing, Communications, programs, events, institutional relationships, grants, and other approved CCAC activities while preserving clear primary ownership. Finance owns financial integrity and authoritative financial reporting; other functional areas retain ownership of their substantive mission requirements and relationships.

Desired End State

The desired end state is a disciplined, transparent, reliable, and sustainable CCAC financial-management system in which financial resources are protected, all material financial activity is accurately recorded, approved priorities are supported by realistic budgets, cash and obligations are actively managed, accounts are routinely reconciled, and leadership receives timely and authoritative financial information.

CCAC maintains clear banking and transaction controls, documented financial authority, complete supporting records, reliable budget-to-actual visibility, proper administration of restricted resources, and the financial information necessary to support applicable tax, nonprofit, grant, and other reporting requirements. Financial records and processes remain usable and understandable through officer and volunteer transitions.

Finance is integrated with Development, Membership, Marketing, Communications, program owners, UTA, Military Science, partner institutions, and other stakeholders where financial coordination is required, while preserving CCAC's independent nonprofit governance and clear functional responsibilities.

The Finance system is structured so measurable targets for reporting timeliness, reconciliation completion, budget performance, transaction processing, control compliance, record completeness, and other performance indicators can be established and adjusted without restructuring the plan.

Strategic Planning Structure

The plan is organized using a clear and scalable hierarchy that translates strategic intent into executable actions and measurable outcomes. Each Line of Effort (LOE) is structured to move from purpose, to action, to execution support, and ultimately to a defined result.

Line of Effort - A Line of Effort (LOE) is a major area of coordinated activity that contributes to achieving the overall strategic goal. Each LOE organizes related objectives, tasks, and resources around a specific strategic function and provides a logical pathway from current conditions to the desired end state.

Operational Objective - The Operational Objective defines the purpose of the LOE and the desired condition if it is successfully achieved. It provides direction, establishes focus, and aligns all supporting actions toward a clearly defined outcome.

Key Tasks - Key Tasks are the primary actions required to achieve the Operational Objective. They define what must be accomplished at the operational level and establish the major areas of activity within each LOE.

Supporting Tasks - Supporting Tasks describe how each Key Task will be executed. They break down broader actions into specific, actionable steps that can be assigned, tracked, and completed.

Enabling Resources - Enabling Resources identify the people, systems, tools, information, and relationships required to execute Supporting Tasks. They highlight what must be available to ensure successful execution.

LOE Effect - The LOE Effect defines the measurable outcome produced when the Operational Objective is achieved. It captures the impact of the LOE and explains how it contributes to the overall Finance system and long-term organizational success.

End State - The End State defines the sustained condition that should exist when the LOE has been successfully completed. It describes what success ultimately looks like, incorporates the cumulative results of the LOE, and establishes the condition that must be achieved for the LOE to be considered successful.

Example Structure

LOE 1 — Financial Accounting and Record Integrity

Operational Objective

Maintain complete and authoritative financial records of all CCAC financial transactions.

End State

CCAC maintains accurate, current, and traceable financial records with supporting documentation sufficient for budgeting, reconciliation, reporting, and compliance.

Key Tasks

1. Key Task 1 - Establish and Maintain the Financial Accounting System

- 1.1 Supporting Task
    - Enabling Resource

2. Key Task 2 - Establish the Chart of Accounts and Financial Classifications

3. Key Task 3 - Standardize Transaction Documentation

4. Key Task 4 - Record Incoming Financial Resources

5. Key Task 5 - Record Expenditures and Financial Obligations

LOE Effect

An authoritative financial record that supports accurate management, reconciliation, reporting, and accountability.

LOE 1 — Financial Accounting and Record Integrity

Operational Objective

Establish and maintain an authoritative accounting system that completely, accurately, consistently, and traceably records CCAC financial activity and provides the financial record required for budgeting, reconciliation, reporting, compliance, and leadership decision-making.

End State

CCAC maintains complete, current, and authoritative financial records that capture financial resources and expenditures from source through final classification; identify restrictions and program purposes when applicable; preserve supporting documentation; and provide a reliable foundation for financial management. Membership, Development, program, banking, and payment-system records reconcile to the Finance record for financial totals.

Key Tasks

1. Key Task 1 - Establish and Maintain the Financial Accounting System

- 1.1 Maintain a centralized accounting platform appropriate to CCAC operations
  - Maintain the official books and records within the Finance function.
  - Control access according to assigned financial responsibilities.
  - Maintain data backup and continuity capabilities appropriate to the system.
- 1.2 Establish routine transaction-entry and accounting procedures
  - Record financial activity on a timely and consistent basis.
  - Use consistent accounting periods and year-end close procedures.
  - Document corrections and adjusting entries so changes remain traceable.
- 1.3 Ensure the accounting system can support CCAC management requirements
  - Revenue and expense classification.
  - Bank and payment-processor reconciliation.
  - Budget-to-actual reporting.
  - Restricted-resource tracking when applicable.

- Financial reporting by program, function, or other approved management category when useful.

2. Key Task 2 - Establish the Chart of Accounts and Financial Classifications

- 2.1 Develop and maintain a chart of accounts aligned with CCAC activities
  - Organizational and administrative activity.
  - Membership activity.
  - Development activity.
  - Programs and events.
  - Other approved functional or project categories.
- 2.2 Maintain distinct classifications for major sources of financial resources
  - Membership payments.
  - Giving.
  - Donations.
  - Sponsorships.
  - Grants and foundation awards.
  - Major gifts and legacy gifts.
  - Other financial resources approved by CCAC.
- 2.3 Maintain expense classifications that support budgeting and management
  - Program and event expenses.
  - Administrative and operating expenses.
  - Development-related expenses.
  - Membership-related expenses.
  - Capital or other significant expenditures when applicable.
- 2.4 Identify restricted, designated, and unrestricted resources when applicable
  - Capture donor, grantor, sponsor, or organizational designations accurately.
  - Coordinate classification questions with Development and the responsible program owner.

- Preserve Finance as the authoritative source for the financial classification and balance.

3. Key Task 3 - Standardize Transaction Documentation

- 3.1 Define minimum supporting documentation for financial transactions
  - Invoices and vendor documentation.
  - Receipts and reimbursement support.
  - Deposit records.
  - Payment-processor reports.
  - Approval documentation.
  - Contracts, grant awards, restrictions, or other source documents when applicable.
- 3.2 Link supporting documentation to the related accounting transaction
  - Maintain sufficient information to identify who, what, when, and why.
  - Preserve documentation in an organized and retrievable manner.
- 3.3 Document corrections, refunds, reversals, and unusual transactions
  - Identify the reason for the adjustment.
  - Retain approval when required.
  - Preserve the original transaction trail.

4. Key Task 4 - Record Incoming Financial Resources

- 4.1 Record Membership receipts
  - Record Annual Membership payments.
  - Record Lifetime Membership payments.
  - Coordinate with Membership records while preserving Finance as the authoritative source for amounts received.
- 4.2 Record Development-generated financial resources
  - Giving.
  - Donations.

    - Sponsorships.
    - Grants and foundation awards.
    - Major gifts and legacy gifts.
    - Other approved Development receipts.
- 4.3 Coordinate Development and Finance records
    - Development tracks supporter relationships, participation, recognition, cultivation, and stewardship.
    - Finance records the authoritative financial amount, date, classification, restriction, and deposit status.
    - Resolve differences between Development participation records and Finance financial records.
- 4.4 Record non-cash or in-kind activity when financial recognition or reporting is required
    - Coordinate valuation support and documentation with Development and qualified advisors when necessary.
    - Avoid assigning unsupported values.

5. Key Task 5 - Record Expenditures and Financial Obligations

- 5.1 Record approved operating and program expenditures
    - Vendor payments.
    - Event and program expenses.
    - Administrative expenses.
    - Approved Development and Membership expenses.
- 5.2 Record reimbursements and other authorized payments
    - Identify the business purpose.
    - Retain required supporting documentation.
    - Apply the appropriate account and program classification.
- 5.3 Capture material financial obligations when needed for management visibility

- Approved contracts.
- Recurring commitments.
- Multi-period obligations.
- Other commitments identified by Finance or leadership.

6. Key Task 6 - Maintain Financial Records and Supporting Documentation

- 6.1 Maintain organized financial source records
  - Banking records.
  - Deposit documentation.
  - Vendor and payment records.
  - Budget and approval records.
  - Grant and restriction documentation.
  - Financial reports and reconciliations.
- 6.2 Maintain records in formats that support retrieval and continuity
  - Use consistent naming and filing conventions.
  - Protect financial records from unauthorized access or loss.
  - Preserve records through officer and volunteer transitions.
- 6.3 Apply approved financial record-retention requirements
  - Coordinate retention requirements with applicable policy and qualified professional guidance.
  - Do not destroy records subject to an active review, dispute, grant requirement, or other hold.

7. Key Task 7 - Coordinate Financial Source Data with Other Functional Areas

- 7.1 Coordinate with Membership
  - Membership status and membership type.
  - Membership payment source data.
  - Combined Offer components where applicable.
- 7.2 Coordinate with Development

    - Giving and Donation participation.
    - Sponsorships.
    - Grants.
    - Major and legacy gifts.
    - Restrictions and designations.
- 7.3 Coordinate with program and event owners
    - Program purpose.
    - Approved budget category.
    - Supporting documentation.
    - Financial impact information.
- 7.4 Use Finance records as the authoritative source for financial totals
    - Other functional areas may maintain operational or relationship-management data.
    - Financial totals used in organizational reporting should reconcile to Finance.

LOE Effect

A complete, accurate, and authoritative accounting record that provides CCAC reliable visibility into financial activity, supports reconciliation and reporting, preserves organizational accountability, and establishes the financial foundation required for responsible governance and sustainable growth.

LOE 2 — Banking, Custody, and Internal Financial Controls

Operational Objective

Safeguard CCAC financial assets by establishing clear banking, custody, access, authorization, receipt, disbursement, and review controls that permit efficient execution of approved activities while reducing the risk of loss, error, unauthorized use, or conflicting authority.

End State

CCAC financial assets are held only in approved organizational accounts and systems; access and signatory authority are current and controlled; receipts and disbursements follow documented procedures; financial transactions receive appropriate approval and supporting documentation; routine Finance activity can be executed without unnecessary higher-level approval; and material exceptions or commitments are elevated according to bylaws, policy, or leadership authority.

Key Tasks

1. Key Task 1 - Establish and Maintain CCAC Banking and Custody Structure

- 1.1 Maintain approved financial accounts in the name and control of CCAC
  - Bank accounts.
  - Payment-processor accounts.
  - Other financial custody accounts approved by leadership.
- 1.2 Maintain authorized signer and access records
  - Align access with current CCAC authority.
  - Remove access promptly when responsibilities change.
  - Preserve continuity during leadership transitions.
- 1.3 Limit creation or closure of financial accounts to authorized organizational action
  - Document approval.
  - Coordinate transfer of balances and records.
  - Update accounting and reporting systems.

2. Key Task 2 - Define Financial Authority and Approval Boundaries

- 2.1 Empower the VP Finance to execute routine Finance activities within approved plans, budgets, policies, and authority
  - Routine banking administration.
  - Approved payments and reimbursements.
  - Budget administration.
  - Reconciliation and reporting.
  - Coordination with financial institutions and service providers.
- 2.2 Require expenditures to have an authorized organizational purpose
  - Confirm the expenditure is within an approved budget or otherwise authorized.
  - Confirm the responsible functional or program owner.
  - Confirm required supporting documentation.
- 2.3 Elevate matters requiring President and/or Executive Committee approval
  - Material unbudgeted or capital expenditures.
  - Significant contracts.
  - Multi-year financial commitments.
  - Naming-rights commitments.
  - Unusual restricted-gift conditions.
  - Major new programs.
  - Material legal or reputational risk.
  - Significant policy changes.
  - Matters reserved by bylaws or policy.
- 2.4 Maintain approval thresholds and authorities in policy rather than embedding numerical limits in this Strategic Plan
  - Allow thresholds to be adjusted without restructuring the plan.

    - Ensure current approval requirements are readily available to officers and program owners.

3. Key Task 3 - Protect Financial-System and Account Access

- 3.1 Use individual access credentials where systems support them
    - Avoid unnecessary shared credentials.
    - Assign permissions based on role.
    - Review access periodically.
- 3.2 Protect banking, accounting, payment, and financial-storage systems
    - Use available security controls.
    - Maintain secure password and recovery practices.
    - Preserve authorized continuity access.
- 3.3 Remove or modify access after role changes
    - Officer transition.
    - Volunteer departure.
    - Change in financial responsibility.

4. Key Task 4 - Establish Receipt and Deposit Controls

- 4.1 Define how checks, cash, electronic receipts, and other financial resources are received
    - Identify responsible handlers.
    - Document the source and purpose.
    - Transfer funds into approved CCAC custody promptly.
- 4.2 Maintain deposit support
    - Deposit records.
    - Payment-processor reports.
    - Event or campaign summaries when applicable.
    - Source information needed for accounting classification.

- 4.3 Reduce unnecessary handling of cash and checks when secure electronic methods are practical
  - Use approved payment channels.
  - Maintain traceability from receipt to deposit to accounting record.

5. Key Task 5 - Establish Disbursement and Reimbursement Controls

- 5.1 Require appropriate approval before payment
  - Confirm organizational purpose.
  - Confirm budget or other authorization.
  - Confirm documentation.
- 5.2 Separate request, approval, payment, and review functions when organizational capacity permits
  - Use compensating review when full segregation is not practical.
  - Document exceptions.
- 5.3 Establish reimbursement requirements
  - Business purpose.
  - Receipt or equivalent supporting evidence.
  - Appropriate approval.
  - Timely submission under implementing procedures.
- 5.4 Prevent self-approval where practical
  - Route transactions involving the approving officer to an alternate authorized reviewer.

6. Key Task 6 - Control Financial Instruments and Payment Methods

- 6.1 Maintain control of cards, checks, electronic payment methods, and other instruments
  - Assign responsibility.
  - Limit access.
  - Retain transaction support.

- 6.2 Define permitted uses through implementing policy
    - Approved organizational expenses.
    - Prohibited personal use.
    - Required documentation and reconciliation.
- 6.3 Review recurring charges and automatic payments
    - Confirm continued organizational need.
    - Confirm responsible functional owner.
    - Cancel unnecessary or unauthorized services.

7. Key Task 7 - Establish Financial Error, Exception, and Fraud-Response Procedures

- 7.1 Identify and investigate unexplained discrepancies
    - Bank discrepancies.
    - Payment-processor differences.
    - Duplicate or unusual payments.
    - Missing documentation.
- 7.2 Correct errors with a documented audit trail
    - Preserve original records.
    - Document corrective entries and approvals.
- 7.3 Elevate suspected misuse, fraud, or material control failures promptly
    - Preserve records.
    - Restrict access when authorized and necessary.
    - Notify appropriate CCAC leadership.
    - Coordinate professional or legal assistance when required.

8. Key Task 8 - Review and Improve Internal Financial Controls

- 8.1 Periodically assess whether controls remain appropriate as CCAC grows
    - Banking access.
    - Transaction volume.

    - Payment methods.
    - Program complexity.
    - Development activity.
- 8.2 Identify control weaknesses and recommend corrective action
    - Policy changes.
    - Process changes.
    - Technology changes.
    - Additional review or segregation.
- 8.3 Maintain measurable control indicators that can receive approved targets later
    - Documentation completeness.
    - Approval compliance.
    - Exception frequency.
    - Access-review completion.

LOE Effect

A controlled financial environment that protects CCAC assets, clarifies financial authority, reduces the risk of loss and error, supports efficient execution of approved activities, and provides leadership confidence that financial transactions occur only through authorized and traceable processes.

LOE 3 — Budgeting and Financial Planning

Operational Objective

Establish a disciplined budgeting and financial-planning system that translates approved CCAC priorities into realistic resource requirements, evaluates affordability and financial risk, defines routine spending authority, and provides leadership continuous visibility into expected financial performance.

End State

CCAC operates from an approved and financially coherent budget that incorporates functional and program requirements, realistic revenue assumptions, known obligations, and appropriate financial analysis. Functional leaders can execute normal approved activities within delegated authority, while Finance monitors budget performance, updates forecasts, identifies material variances, and supports leadership decisions regarding new programs, commitments, and long-term sustainability.

Key Tasks

1. Key Task 1 - Establish the Annual Budget Development Process

- 1.1 Maintain an annual budget calendar and process
    - Budget guidance.
    - Functional-area submissions.
    - Finance review and consolidation.
    - Leadership review.
    - Approval.
    - In-year monitoring.
- 1.2 Define standard budget categories and submission requirements
    - Expected revenue.
    - Operating expenses.
    - Program and event expenses.
    - Capital or significant one-time requirements.
    - Known contractual or recurring obligations.

- 1.3 Maintain budget assumptions and supporting rationale
    - Document significant revenue and cost assumptions.
    - Identify uncertainty or dependency where relevant.

2. Key Task 2 - Integrate Functional-Area Requirements into the Budget

- 2.1 Require functional and program owners to define their mission requirements
    - Membership.
    - Development.
    - Marketing.
    - Communications.
    - Programs and events.
    - Other approved functional areas.
- 2.2 Finance reviews financial implications without replacing functional ownership
    - Functional owners define the purpose, priority, substantive requirement, and desired result.
    - Finance evaluates cost, affordability, timing, accounting, and financial risk.
- 2.3 Identify cross-functional dependencies
    - Shared systems.
    - Events.
    - Recognition items.
    - Communications and marketing support.
    - Institutional commitments.

3. Key Task 3 - Develop Revenue Assumptions and Financial Resource Projections

- 3.1 Build revenue assumptions from available source information
    - Membership payment expectations coordinated with Membership.
    - Giving, Donations, sponsorships, grants, and other resource expectations coordinated with Development.
    - Event or program revenue coordinated with the responsible owner.

- 3.2 Distinguish committed resources from projected or prospective resources
    - Avoid treating Development pipeline opportunities as guaranteed revenue.
    - Identify restrictions or designations that limit use.
- 3.3 Update assumptions as material conditions change
    - New commitments.
    - Grant awards or declines.
    - Program changes.
    - Material changes in participation or costs.

4. Key Task 4 - Build and Maintain the Operating and Program Budget

- 4.1 Consolidate approved organizational requirements into a coherent financial plan
    - Operating expenses.
    - Program expenses.
    - Development and Membership support costs.
    - Administrative systems.
    - Approved capital or one-time expenditures.
- 4.2 Identify funding sources for planned expenditures
    - Unrestricted operating resources.
    - Restricted or designated resources.
    - Program-specific revenue.
    - Other approved funding sources.
- 4.3 Identify unfunded or underfunded requirements for leadership decision
    - Defer.
    - Reduce scope.
    - Identify additional resources.
    - Reprioritize.

- Seek specific approval.

5. Key Task 5 - Establish Budget Approval and Execution Authority

- 5.1 Present the consolidated budget for approval through the appropriate CCAC authority
  - Provide financial assumptions.
  - Identify material risks or uncertainties.
  - Identify significant planned commitments.
- 5.2 Use the approved budget as the primary financial authority for routine execution
  - Allow Vice Presidents and program owners to execute normal approved activities within assigned budgets and policies.
  - Finance processes and controls transactions within that authority.
- 5.3 Manage budget changes through defined procedures
  - Routine reallocations within delegated authority.
  - Material changes requiring higher approval.
  - Unbudgeted requirements.

6. Key Task 6 - Monitor Budget Performance and Forecast Financial Results

- 6.1 Compare actual financial activity to the approved budget
  - Revenue.
  - Expenses.
  - Program and functional categories.
  - Material commitments.
- 6.2 Identify significant variances and their causes
  - Timing differences.
  - Cost changes.
  - Revenue shortfalls or increases.
  - Unplanned requirements.
- 6.3 Update forecasts when conditions materially change

- Expected year-end revenue.
- Expected year-end expenses.
- Cash requirements.
- Known obligations.

- 6.4 Provide functional owners useful budget visibility
    - Actual results.
    - Remaining budget authority where applicable.
    - Issues requiring corrective action or leadership decision.

7. Key Task 7 - Evaluate the Financial Implications of New Programs and Commitments

- 7.1 Conduct financial analysis before significant new commitments are finalized
    - Expected revenue.
    - Direct costs.
    - Administrative costs.
    - Recurring obligations.
    - Cash-flow timing.
    - Restricted-resource implications.
- 7.2 Coordinate with Development on proposed resource-generation programs
    - Patriot Program financial administration.
    - Brick Program pricing and cost assumptions before implementation.
    - Sponsorship benefit costs.
    - Grant budgets.
    - Major or restricted gift conditions.
- 7.3 Elevate material financial commitments for appropriate approval
    - Capital expenditures.
    - Significant contracts.
    - Multi-year obligations.

    - Major new programs.
    - Nonstandard restricted conditions.

8. Key Task 8 - Support Long-Term Financial Sustainability Planning

- 8.1 Assess recurring revenue and expense patterns
    - Operating sustainability.
    - Program affordability.
    - Dependence on specific revenue sources.
    - Recurring contractual obligations.
- 8.2 Conduct scenario analysis when leadership decisions would benefit from it
    - Program expansion.
    - Revenue shortfall.
    - Large one-time expenditure.
    - New recurring obligation.
- 8.3 Recommend financial policies or targets for leadership consideration when needed
    - Liquidity.
    - Reserves.
    - Capital planning.
    - Other sustainability measures.
        - Do not invent numerical targets in this Strategic Plan; approved targets may be inserted through policy, budget, or implementing guidance.

LOE Effect

A disciplined financial-planning system that aligns resources with approved priorities, gives functional leaders clear budget authority, identifies financial risks before commitments are made, and provides CCAC leadership the information required to make sustainable resource-allocation decisions.

LOE 4 — Cash Management and Financial Operations

Operational Objective

Operate a disciplined financial-operations system that manages cash, receipts, deposits, payment processing, disbursements, reimbursements, recurring obligations, and program financial transactions in support of approved CCAC activities.

End State

CCAC maintains current visibility of cash and near-term obligations; financial resources are received and deposited through approved channels; payments and reimbursements are processed through documented workflows; payment processors and recurring financial services are actively managed; and programs, events, Membership, and Development activities receive reliable Finance support without duplicating functional ownership.

Key Tasks

1. Key Task 1 - Maintain Visibility of Cash Position and Near-Term Requirements

- 1.1 Maintain current visibility of available cash by account and relevant restriction
  - Operating cash.
  - Restricted or designated cash when applicable.
  - Other approved financial accounts.
- 1.2 Identify expected near-term receipts and disbursements
  - Known recurring obligations.
  - Upcoming program or event costs.
  - Expected grant, sponsorship, Membership, Giving, or Donation receipts when reasonably known.
- 1.3 Identify potential cash shortfalls or excess concentrations for leadership consideration
  - Timing risk.
  - Large upcoming obligations.
  - Restricted funds unavailable for general use.

2. Key Task 2 - Operate Standardized Receipt and Deposit Processes

- 2.1 Receive financial resources through approved channels
  - Online payment systems.
  - Bank transfers.
  - Checks.
  - Cash when necessary.
  - Other approved methods.
- 2.2 Capture source and purpose information at receipt
  - Membership.
  - Giving.
  - Donation.
  - Sponsorship.
  - Grant.
  - Program or event.
  - Other approved purpose.
- 2.3 Deposit and transfer funds into approved CCAC custody
  - Preserve traceability.
  - Provide documentation for accounting.
  - Coordinate restrictions or designations with the responsible owner.

3. Key Task 3 - Manage Payment Processors and Merchant Services

- 3.1 Maintain approved payment-processing platforms
  - Membership payments.
  - Development Giving and Donations.
  - Events and programs.
  - Other approved transactions.
- 3.2 Maintain administrative and financial control of processor accounts

- Authorized access.
- Bank settlement instructions.
- Fee visibility.
- Transaction reports.

- 3.3 Coordinate system configuration with Membership, Development, and website administration
  - Functional owners define the program or transaction purpose.
  - Finance controls financial settlement, accounting mapping, and reconciliation requirements.

4. Key Task 4 - Process Approved Disbursements and Vendor Payments

- 4.1 Establish a routine payment workflow
  - Request.
  - Documentation.
  - Approval.
  - Payment.
  - Accounting entry.
  - Reconciliation.
- 4.2 Pay approved obligations through controlled methods
  - Vendor invoices.
  - Program and event expenses.
  - Administrative services.
  - Approved contractual obligations.
- 4.3 Avoid unnecessary late fees, duplicate payments, or missed obligations
  - Maintain due-date visibility.
  - Confirm payment completion.
  - Resolve vendor discrepancies.

5. Key Task 5 - Administer Reimbursements and Advances

- 5.1 Maintain a standard reimbursement process
    - Business purpose.
    - Supporting documentation.
    - Appropriate approval.
    - Accounting classification.
- 5.2 Use advances only when authorized and operationally appropriate
    - Document purpose and amount.
    - Require post-activity accounting and return of unused funds.
    - Reconcile supporting documentation.
- 5.3 Coordinate exceptions with the VP Finance and appropriate approving authority
    - Missing documentation.
    - Nonstandard payment method.
    - Material timing issue.

6. Key Task 6 - Manage Recurring Financial Obligations and Service Providers

- 6.1 Maintain visibility of recurring financial commitments
    - Software and subscriptions.
    - Banking and payment services.
    - Insurance or professional services when applicable.
    - Other recurring operating obligations.
- 6.2 Assign a responsible functional owner for each recurring service
    - Confirm continued need.
    - Confirm budget.
    - Confirm renewal or cancellation decision.
- 6.3 Review financial terms before significant renewal or expansion
    - Price changes.
    - Multi-year commitments.

- Cancellation terms.
- Material new obligations.

7. Key Task 7 - Coordinate Financial Operations for Programs, Events, and Development Activities

- 7.1 Establish financial procedures before material programs or events
  - Expected receipts.
  - Payment methods.
  - Purchasing or reimbursement needs.
  - Cash handling if applicable.
  - Post-event reconciliation.
- 7.2 Coordinate with Development for financial execution of resource-generation activities
  - Patriot Program.
  - Donations.
  - Sponsorships.
  - Brick Program after approval.
  - Grants and other Development programs.
- 7.3 Coordinate with Membership for membership-payment operations
  - Annual Membership.
  - Lifetime Membership.
  - Combined Offers where applicable.
- 7.4 Coordinate with Marketing and Communications only for their approved financial requirements
  - Finance does not own campaign content or channel execution.
  - Finance controls approved expenditures and records financial results.

8. Key Task 8 - Maintain a Recurring Finance Operations Calendar

- 8.1 Track routine financial operating requirements

- Payments.
- Deposits.
- Processor settlements.
- Budget reviews.
- Reconciliations.
- Reporting.
- Compliance deadlines.

- 8.2 Assign responsibility and backup coverage
    - Primary owner.
    - Alternate or continuity support when practical.
- 8.3 Use the calendar to reduce missed financial actions during leadership transitions
    - Maintain current procedures.
    - Review recurring obligations.
    - Transfer access and responsibility.

LOE Effect

A reliable financial-operations system that moves resources into and out of CCAC through controlled, documented, and efficient processes; maintains usable cash visibility; supports approved programs and functional areas; and reduces operational errors, missed obligations, and unnecessary financial friction.

LOE 5 — Reconciliation and Authoritative Financial Reporting

Operational Objective

Establish a disciplined reconciliation, close, and financial-reporting system that verifies CCAC financial records, resolves differences among financial and functional source systems, and provides leadership with timely, accurate, and authoritative information regarding financial activity, budget performance, balances, restrictions, and material financial issues.

End State

CCAC routinely reconciles bank, processor, Membership, Development, event, program, and accounting records; period-end financial records are reviewed for completeness; leadership receives reliable financial reports and budget-to-actual visibility; restricted-resource balances are accurately maintained; and all organizational financial totals used externally or across functional areas are derived from or reconciled to Finance.

Key Tasks

1. Key Task 1 - Establish Recurring Bank and Financial-Account Reconciliation

- 1.1 Reconcile each financial account to the accounting record on a recurring schedule
  - Bank accounts.
  - Payment-processor settlement accounts or reports.
  - Other financial custody accounts.
- 1.2 Investigate and resolve reconciling items
  - Outstanding transactions.
  - Processor timing differences.
  - Fees.
  - Refunds and reversals.
  - Errors or duplicate entries.
- 1.3 Document completion and review

- Reconciliation period.
- Preparer.
- Reviewer when applicable.
- Unresolved items and next action.

2. Key Task 2 - Reconcile Functional and Program Source Systems to Finance

- 2.1 Reconcile Membership financial activity
  - Annual Membership payments.
  - Lifetime Membership payments.
  - Combined Offer membership components.
- 2.2 Reconcile Development financial activity
  - Patriot Program Giving.
  - Donations.
  - Sponsorships.
  - Grants.
  - Major and legacy gifts.
  - Brick Program after implementation.
- 2.3 Reconcile event and program financial activity when applicable
  - Registrations.
  - Ticket or participation revenue.
  - Program expenses.
  - Sponsor-supported activity.
- 2.4 Resolve differences while preserving functional data ownership
  - Membership controls membership status.
  - Development controls supporter relationship and participation records.
  - Finance controls authoritative financial totals.

3. Key Task 3 - Establish a Routine Financial Close Process

- 3.1 Complete required period-end accounting actions
  - Post outstanding known transactions.
  - Complete reconciliations.
  - Review classifications.
  - Identify material unresolved items.
- 3.2 Review financial records for completeness and reasonableness
  - Unexpected balances.
  - Unusual transactions.
  - Material variances.
  - Restricted-resource balances.
- 3.3 Preserve period-end reports and supporting schedules
  - Financial statements.
  - Reconciliation support.
  - Budget comparison.
  - Restricted-resource schedules when applicable.

4. Key Task 4 - Provide Authoritative Financial Reports to CCAC Leadership

- 4.1 Provide recurring financial-position and activity information
  - Revenue and expense activity.
  - Cash and account balances.
  - Budget-to-actual results.
  - Material commitments or issues.
- 4.2 Provide reports at a cadence established by leadership and Finance procedures
  - Routine leadership reporting.
  - Quarterly or other periodic review as approved.
  - Year-end reporting.
- 4.3 Explain material financial changes and issues

- Significant variances.
- Cash constraints.
- Restricted-resource limitations.
- Unexpected expenses or revenue changes.

- 4.4 Maintain Finance as the authoritative source for organizational financial totals
  - Development uses Finance totals in Development reporting.
  - Membership uses Finance totals for membership-payment reporting.
  - Marketing, Communications, and program owners use Finance-approved financial data when publishing financial information.

5. Key Task 5 - Provide Budget-to-Actual and Forecast Reporting

- 5.1 Compare actual results against the approved budget
  - Organization-wide.
  - Functional area.
  - Program or event when useful.
- 5.2 Identify and communicate significant variances
  - Revenue variance.
  - Expense variance.
  - Timing variance.
  - Scope change.
- 5.3 Update expected financial results as needed
  - Projected year-end position.
  - Expected remaining obligations.
  - Material risks or opportunities.

6. Key Task 6 - Report Restricted Resources, Grants, and Designated Funds

- 6.1 Maintain authoritative financial balances for restricted or designated resources
  - Beginning balance.

- Resources received.
- Approved expenditures.
- Remaining balance.

- 6.2 Provide financial information required for grant and supporter reporting
  - Development owns grantor or donor relationship and narrative stewardship.
  - Program owners provide outcome information.
  - Finance provides authoritative financial use and balance information.
- 6.3 Identify potential restriction conflicts before funds are spent
  - Coordinate with Development and leadership.
  - Elevate unusual or material restrictions when necessary.

7. Key Task 7 - Support External and Organizational Reporting Requirements

- 7.1 Provide financial information needed for required organizational filings and reports
  - Use Finance records as the source.
  - Maintain supporting schedules and documentation.
- 7.2 Support Development impact reporting with verified financial data
  - Financial totals.
  - Use of restricted resources.
  - Program financial information when appropriate.
- 7.3 Support grant, institutional, or contractual reporting where financial information is required
  - Coordinate deadlines.
  - Provide accurate and consistent figures.
  - Retain submitted financial schedules.

8. Key Task 8 - Establish Finance Reporting and Reconciliation Performance Measures

- 8.1 Maintain measures that can receive approved targets later
  - Reconciliation completion.

    - Reporting timeliness.
    - Unresolved reconciling items.
    - Budget variance visibility.
    - Financial-data corrections.
- 8.2 Use recurring results to identify process weaknesses
    - Late source data.
    - Processor problems.
    - Classification errors.
    - Control gaps.
- 8.3 Coordinate corrective action with the responsible functional owner
    - Finance process issue.
    - Membership source-data issue.
    - Development source-data issue.
    - Program documentation issue.

LOE Effect

A verified and authoritative financial-reporting system that gives CCAC leadership reliable visibility into financial condition and performance, identifies discrepancies and material issues early, supports program and Development reporting, and establishes Finance as the trusted source for organizational financial totals.

LOE 6 — Financial Compliance, Restricted Resources, and Review Readiness

Operational Objective

Establish a financial-compliance system that supports CCAC's nonprofit responsibilities, properly administers restricted and grant resources, maintains required financial records, supports accurate filings and external reporting, and keeps the organization prepared for authorized financial review, audit, examination, or inquiry.

End State

CCAC maintains a current financial-compliance calendar, accurate and retrievable financial records, proper tracking of restricted and designated resources, reliable grant financial administration, and the financial information required for applicable organizational filings and reviews. Material or unusual compliance issues are identified early, elevated appropriately, and supported by qualified professional advice when required.

Key Tasks

1. Key Task 1 - Establish a Financial Compliance Framework and Calendar

- 1.1 Identify recurring financial, tax, nonprofit, grant, and organizational compliance requirements applicable to CCAC
  - Federal requirements.
  - State requirements.
  - Grant and foundation requirements.
  - Contractual financial reporting requirements.
  - Internal policy and governance requirements.
- 1.2 Maintain a compliance calendar
  - Requirement.
  - Responsible owner.
  - Due date.
  - Required supporting information.

    - Completion status.
- 1.3 Coordinate non-Finance requirements with the responsible function
    - Finance owns financial information and financial compliance tasks.
    - Development owns grantor and donor relationships and narrative stewardship.
    - Program owners provide program-performance information.
    - Leadership retains governance and filing authority as applicable.

2. Key Task 2 - Support Required Nonprofit and Tax Reporting

- 2.1 Maintain the financial information required for organizational filings
    - Revenue and expense information.
    - Asset and liability information when required.
    - Supporting schedules.
    - Prior-period financial records.
- 2.2 Coordinate preparation and submission through the appropriate CCAC authority
    - Provide accurate Finance data.
    - Maintain filing records.
    - Coordinate with qualified accounting, tax, or legal professionals when required.
- 2.3 Track and resolve financial issues identified during filing preparation
    - Missing records.
    - Classification questions.
    - Reconciliation issues.
    - Prior-period corrections.

3. Key Task 3 - Administer Restricted and Designated Financial Resources

- 3.1 Capture restrictions and designations when resources are accepted
    - Purpose.
    - Time or program limitations.

    - Required reporting.
    - Other material conditions.
- 3.2 Coordinate acceptance of unusual restrictions before commitment
    - Development identifies the proposed supporter or grantor condition.
    - Finance evaluates financial administration and tracking requirements.
    - Leadership evaluates organizational, legal, programmatic, or reputational implications.
- 3.3 Track restricted-resource activity separately when required
    - Resources received.
    - Eligible expenditures.
    - Remaining balance.
    - Reporting requirements.
- 3.4 Prevent use of restricted resources for unrelated purposes
    - Provide balance visibility.
    - Review questionable expenditures.
    - Elevate conflicts before payment.

4. Key Task 4 - Support Grant Financial Compliance

- 4.1 Coordinate grant budgets before submission
    - Development owns grant prospecting, relationship, and narrative proposal.
    - Finance provides or verifies financial assumptions and budget information.
    - Program owners define program requirements and outcomes.
- 4.2 Establish financial tracking after award
    - Award amount.
    - Restrictions.
    - Eligible cost categories.
    - Required match when applicable.

- Reporting periods.

- 4.3 Provide authoritative financial grant reports
  - Expenditures.
  - Remaining balance.
  - Matching resources when required.
  - Financial certifications or schedules when applicable.
- 4.4 Retain grant financial documentation
  - Award documentation.
  - Budget.
  - Transactions.
  - Reports.
  - Supporting records.

5. Key Task 5 - Maintain Financial Record-Retention and Documentation Compliance

- 5.1 Establish and maintain a financial record-retention schedule through policy or implementing guidance
  - Accounting records.
  - Bank records.
  - Tax and filing records.
  - Grant records.
  - Contracts and significant financial commitments.
  - Supporting transaction documentation.
- 5.2 Preserve records subject to special requirements
  - Grant retention terms.
  - Active review or examination.
  - Dispute or legal hold.
  - Other directed preservation requirement.

- 5.3 Protect confidential financial information
    - Limit access.
    - Use secure storage.
    - Avoid unnecessary distribution.

6. Key Task 6 - Maintain Financial Review, Audit, and Examination Readiness

- 6.1 Maintain organized period-end and year-end financial files
    - Financial statements.
    - Reconciliations.
    - Bank and processor records.
    - Budget records.
    - Restricted-resource schedules.
    - Material contracts and approvals.
- 6.2 Be prepared to support external financial review when required or directed
    - Audit.
    - Financial review.
    - Tax inquiry.
    - Grant review.
    - Other authorized examination.
- 6.3 Respond to findings and recommendations
    - Correct records when appropriate.
    - Strengthen controls.
    - Update procedures.
    - Report material issues to leadership.

7. Key Task 7 - Use Qualified Professional Support When Required

- 7.1 Recognize when external expertise is necessary
    - Complex tax or accounting issue.

  - Unusual restricted gift.
  - Significant contract or financial commitment.
  - Audit or examination.
  - Material compliance question.
- 7.2 Coordinate professional support through authorized CCAC leadership
  - Certified public accountant or tax professional.
  - Attorney.
  - Other qualified financial specialist.
- 7.3 Maintain organizational records of professional guidance and resulting actions
  - Issue presented.
  - Recommendation or conclusion.
  - CCAC decision.
  - Required follow-up.

8. Key Task 8 - Measure and Improve Financial Compliance Performance

- 8.1 Maintain measures that can receive approved targets later
  - On-time completion of required filings.
  - Grant financial reports completed.
  - Restricted-resource exceptions.
  - Record-retention compliance.
  - Review findings resolved.
- 8.2 Use compliance results to improve Finance procedures
  - Calendar changes.
  - Documentation requirements.
  - Training.
  - Control improvements.

LOE Effect

A disciplined financial-compliance system that protects CCAC's nonprofit and organizational standing, honors restrictions and grant requirements, preserves reliable records, reduces preventable compliance failures, and maintains readiness to support external financial review or reporting requirements.

LOE 7 — Finance Governance, Continuity, and Performance Management

Operational Objective

Establish an enduring Finance governance and management system that clearly assigns financial responsibilities, maintains policies and procedures, preserves records and access through leadership transitions, coordinates with other CCAC functions, measures Finance performance, and continuously improves financial capability as the organization grows.

End State

CCAC Finance responsibilities, authorities, policies, procedures, systems, calendars, records, and cross-functional coordination requirements are documented and sustainable beyond any single officer or volunteer. Leadership transitions do not interrupt critical financial operations, measurable performance can be assessed and improved over time, and Finance remains structurally aligned with the broader CCAC strategic-planning system.

Key Tasks

1. Key Task 1 - Define Finance Governance, Roles, and Responsibilities

- 1.1 Maintain clear primary ownership of Finance responsibilities
    - Accounting.
    - Banking and custody.
    - Financial controls.
    - Budgeting.
    - Cash management.
    - Reconciliation.
    - Authoritative financial reporting.
    - Financial compliance.
- 1.2 Define coordination responsibilities with other functional areas

- Development generates and cultivates resources; Finance safeguards, accounts for, manages, and reports them.
- Membership manages membership status and structure; Finance maintains authoritative financial payment records.
- Functional and program owners define mission requirements; Finance manages financial execution within approved authority.
- Marketing and Communications own promotion and channels; Finance controls and records approved financial expenditures.

- 1.3 Maintain current authority and approval references
    - Bylaws.
    - Finance policies.
    - Budget authority.
    - Executive Committee decisions.
    - Other approved organizational guidance.

2. Key Task 2 - Develop and Maintain Finance Policies and Procedures

- 2.1 Develop implementing policies under this Strategic Plan
    - Banking and signatory controls.
    - Receipts and deposits.
    - Disbursements and reimbursements.
    - Cards and electronic payments.
    - Budget administration.
    - Reconciliation and reporting.
    - Restricted resources.
    - Record retention.
- 2.2 Develop operating procedures and checklists
    - Routine transaction workflow.
    - Period-end close.

    - Budget calendar.
    - Compliance calendar.
    - Leadership transition.
- 2.3 Keep strategy separate from implementation detail
    - Use this Strategic Plan to define enduring direction, ownership, and desired conditions.
    - Use policies, procedures, templates, and SOPs to define specific methods and thresholds.

3. Key Task 3 - Maintain a Finance Calendar, Documentation Library, and Standard Tools

- 3.1 Maintain recurring calendars
    - Budget.
    - Reconciliation.
    - Reporting.
    - Compliance.
    - Contract and service renewals.
- 3.2 Maintain standard Finance templates
    - Budget request.
    - Reimbursement.
    - Payment request.
    - Reconciliation.
    - Financial report.
    - Restricted-resource schedule.
    - Transition checklist.
- 3.3 Maintain current financial-system documentation
    - Accounts and services.
    - Authorized users.

- Process owners.
- Key procedures.
- Backup and recovery information.

4. Key Task 4 - Preserve Finance Continuity Through Leadership Transitions

- 4.1 Maintain a formal Finance transition process
  - Transfer records.
  - Transfer account and system access.
  - Review outstanding obligations.
  - Review unresolved reconciliation items.
  - Review compliance deadlines.
  - Review current budget and financial position.
- 4.2 Maintain backup knowledge for critical processes where practical
  - Banking.
  - Accounting.
  - Payment processing.
  - Reporting.
  - Compliance.
- 4.3 Remove former access and establish new authorized access promptly
  - Financial institutions.
  - Accounting platform.
  - Payment processors.
  - Financial storage systems.

5. Key Task 5 - Maintain Finance Technology and Data Resilience

- 5.1 Use financial systems that are supportable and appropriate to CCAC scale
  - Accounting.
  - Banking.

- Payment processing.
- Document storage.
- Reporting.

- 5.2 Protect financial data and system continuity
  - Access control.
  - Backup.
  - Recovery.
  - Authorized record retention.
- 5.3 Assess technology changes based on organizational need
  - Transaction volume.
  - Membership growth.
  - Development growth.
  - Reporting complexity.
  - Control requirements.

6. Key Task 6 - Establish Cross-Functional Finance Coordination Procedures

- 6.1 Coordinate routinely with Development
  - Receipt confirmation.
  - Financial classification.
  - Restricted resources.
  - Grant budgets and reporting.
  - Program cost assumptions.
  - Authoritative financial totals for stewardship and Development reporting.
- 6.2 Coordinate routinely with Membership
  - Membership-payment records.
  - Annual-to-Lifetime payment tracking.
  - Combined Offer financial components.

    - Processor and system reconciliation.
- 6.3 Coordinate with Marketing and Communications
    - Approved budgets and expenditures.
    - Financial information intended for publication.
    - Campaign or channel costs.
- 6.4 Coordinate with program owners, UTA, Military Science, partner institutions, and other external parties when financial administration is required
    - Program budgets.
    - Contracts or agreements.
    - Grant or restricted-resource requirements.
    - Shared financial obligations.
        - Relationship ownership remains with the appropriate functional area or organizational leader.

7. Key Task 7 - Establish Finance Performance Management

- 7.1 Define performance measures across the Finance system
    - Accounting completeness and correction trends.
    - Control compliance.
    - Budget and forecast performance.
    - Transaction-processing performance.
    - Reconciliation completion.
    - Reporting timeliness.
    - Compliance completion.
    - Continuity and access-review completion.
- 7.2 Maintain placeholders for future approved targets
    - Do not invent numerical goals in this Strategic Plan.
    - Insert targets through approved budget, policy, dashboard, or annual operating guidance.

- 7.3 Report Finance performance and material issues to leadership
    - Progress.
    - Exceptions.
    - Control weaknesses.
    - Resource or system limitations.
    - Recommended corrective action.

8. Key Task 8 - Conduct an Annual Finance System Review and Continuous Improvement Process

- 8.1 Review each Finance LOE for effectiveness
    - Accounting.
    - Controls.
    - Budgeting.
    - Operations.
    - Reconciliation and reporting.
    - Compliance.
    - Continuity.
- 8.2 Identify gaps, duplication, dependencies, and conflicts
    - Finance-Development boundaries.
    - Finance-Membership boundaries.
    - Functional-owner responsibilities.
    - Approval authority.
    - System and data dependencies.
- 8.3 Update implementing policies and procedures as needed
    - Process improvement.
    - Technology changes.
    - Organizational growth.

    - Leadership decisions.
    - External requirements.
- 8.4 Preserve structural congruence with other CCAC strategic plans
    - Common LOE methodology.
    - Common terminology.
    - Clear primary ownership.
    - Consistent separation of strategy from implementation.

LOE Effect

An enduring and continuously improving Finance function that preserves institutional knowledge, maintains clear authority and functional boundaries, supports orderly leadership transitions, measures its own performance, and provides CCAC a stable financial-management capability capable of scaling with organizational growth.

Appendix

Plans & Concepts

Appendix — Plans & Concepts

The following supporting plans, policies, concepts, procedures, and implementation tools may be developed under or in support of this Strategic Plan:

- Finance Policies and Procedures Manual.
- Chart of Accounts and Financial Coding Guide.
- Banking, Signatory, and Financial-Account Access Policy.
- Internal Financial Controls and Approval Matrix.
- Cash Receipt, Deposit, and Payment-Processor Procedures.
- Disbursement, Purchasing, and Reimbursement Procedures.
- Annual Budget Process, Calendar, and Budget Request Template.
- Budget-to-Actual and Financial Forecasting Procedures.
- Monthly, Quarterly, and Annual Financial Reporting Package.
- Bank and Payment-Processor Reconciliation Procedures.
- Restricted Funds and Grant Financial Administration Procedures.
- Financial Record Retention Schedule and Documentation Standards.
- Financial Compliance Calendar and Year-End Readiness Checklist.
- Finance Leadership Transition and Continuity Checklist.
- Finance Dashboard and Performance-Measures Template.
- Development–Finance Coordination Procedures.
- Membership–Finance Coordination Procedures.
- Program and Event Financial Administration Procedures.
- Payment-Processor and Merchant-Services Administration Procedures.
- Reserve, Liquidity, or Long-Term Financial Sustainability Policy if adopted by leadership.