**Financial Review Committee Responsibilities**:

Revised December 20, 2018, revised October 2020

**ARTICLE XIII: Financial Review Committee**

**Section 1:** A financial review committee of three (3), none of whom shall be directors and officers, shall be elected by the members for a two-year term. They shall always have access to the books and records of the Corporation and shall be responsible for systematically and regularly checking the accounting system in use. They shall review the books and records at least annually and shall report their findings and recommendations to the Directors.

**Section 2.** After the close of each fiscal year, there shall be a review of the year’s business by the financial review committee.

Qualifications: Basic knowledge of accounting procedures.

Financial Review committee will review financial condition of the books at the PNER Convention. If PNER convention does not take place then Financial Review committee will converse together and plan how financial condition of books will take place for the current year.