

The Local Church Audit

Why would a local church want an audit? Here are a few:

An audit is the best way we (and the General Conference) know of

- to protect the persons the local church elects to offices of financial responsibility from unwarranted charges of careless or improper handling of funds;
- to build the trust and confidence of the financial supporters of the church in the way their money is being accounted for (trust and confidence lead to improved patterns of financial support);
- to set habits of fiscal responsibility to assure that when there is turnover in personnel there will be continuity in accountability and nothing will fall through the cracks;
- to assure that gifts made to the church with special conditions attached are consistently administered in accordance with the donors' instructions, and thus let donors know their gifts are used as intended;
- to provide checks and balances for sums received and expended. Conducting an audit is not a symbol of distrust.

It is a mark of responsibility.

It is good stewardship demonstrated for all to see.

It is a message to local church donors that you care about their gifts.

In the definition of a local church audit, what does "independent" mean?

"Independent" means that the auditor must not be subject to control or influence by anyone who has responsibility for the financial accounts and records of the local church. There should not be even the appearance of a relationship that may dilute the perception of the independence of the auditor.

Can you outline just what an audit does?

For starters, an audit should:

- Independently verify the reports of the treasurer(s);
- Follow the money and test how it is treated at different steps;
- Document that donated and earned funds of the congregation have been used as stipulated by the donors.
- In addition to tracking the cash through the system, an auditor typically will evaluate:
 - Accounting controls (systems that reduce the possibility of loss or errors);
 - Segregation of duties (assurances that more than one person is involved in critical steps in handling money so that there can be checks and balances);
 - Reasonableness of systems and procedures in the light of all factors, including the size of the church and its budget;
 - Systems for retaining and accessing meeting minutes that have financial implications (i.e., Finance Committee, Church Board); and
 - Records that show donors' stipulations for the use of gifts made to the local church.

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