

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.

Sample Church Audit Guide

A Loxley



Sample Church Audit Guide:

Guidelines for Leading Your Congregation 2013-2016 (Set of 26) General Board Of Discipleship, 2012-11-01 The Guidelines booklets one for each ministry area are tools that enable you to help get new lay leaders off to a good start Each booklet includes the basic job description for the leader as well as practical how to information important to implementing ministry effectively Brief and to the point for the busy but spirit led leader these Guidelines take some of the unknown out of leading these ministry areas One booklet for each title makes up this set of 26 Guidelines perfect for making them available to all church members The twenty six Guidelines one for each ministry area cover church leadership areas including Church Council and Small Membership Church the administrative areas of Finance and Trustees and ministry areas focused on nurture outreach and witness including Worship Evangelism Stewardship and Christian Education age level ministries Communications and more The download file of a product is copyrighted just as a print resource is copyrighted In the case of the Guidelines Set of 26 the purchaser can extract one copy of each booklet for an individual to use For example one copy can be extracted for the chair of the stewardship committee one for the person responsible for adult ministries one for the lay leader Additional copies are purchased separately as needed Download files for each individual booklet are sold separately just as print copies of the booklets are sold separately

Guidelines Finance Cokesbury, 2016-11-15 The goal of the ministry of finance is to fund ministries that nurture persons in their faith The finance system in the congregation will raise manage and disperse the funds of the congregation that help realize the mission and vision of the church This Guideline is designed to help equip you in leading this ministry group in your congregation This is one of the twenty six Guidelines for Leading Your Congregation 2017 2020 that cover church leadership areas including Church Council and Small Membership Church the administrative areas of Finance and Trustees and ministry areas focused on nurture outreach and witness including Worship Evangelism Stewardship Christian Education age level ministries Communications and more

Guidelines for Leading Your Congregation 2017-2020: Complete Set with Slipcase & Online Access General Board Of Discipleship, 2016-11-15 The local church is to minister to persons in the community where the church is located to provide appropriate training and nurture to all to cooperate in ministry with other local churches to defend God s creation and live as an ecologically responsible community and to participate in the worldwide mission of the church Book of Discipline 2012 202 The twenty six Guidelines for Leading Your Congregation 2017 2020 one for each ministry area cover church leadership areas as well as areas focused on nurture outreach and witness The booklets are tools that get new lay leaders off to a good start and as a reference resource for all lay leaders Each booklet includes the basic job description for the leader as well as practical how to information important to implementing ministry effectively Brief and to the point making it a perfect resource for the busy but spirit led leader eBook Edition allows you download a digital file of all 26 Guidelines to your eReader for personal use Include Guidelines included in Sets and sold separately are Adult Ministries Advocates for

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 Ministries With Young People Mission Nominations Leadership Development Pastor Pastor Parish Relations Scouting Civil
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 Worship

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Guidelines for Leading Your Congregation 2013-2016 - Trustees Regina Hoosier, 2012-11 Your role as trustee is governed by The Book of Discipline Being a trustee of your local church is an important role and one in which you can take great pleasure This Guideline is intended to be a guide as you begin fulfilling your responsibilities and a reference throughout your tenure as trustee This is one of the twenty six Guidelines that cover church leadership areas including Church Council and Small Membership Church the administrative areas of Finance and Pastor and ministry areas focused on nurture outreach and witness including Worship Evangelism Stewardship and Christian E

The Church Leader's Handbook William Cutrer, A well rounded and practical approach to the issues and crisis faced by pastors everyday

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