

## \_\_\_\_\_ Church

### Audit Guide and Internal Control List

During the performance of the audit, the committee should attempt to determine if the internal controls and procedures listed below have been followed. The intent of the audit is not to verify every transaction, but to ensure that the finances of the congregation are handled and reported according to the procedures that have been agreed upon by the Church Council.

Control Description	Control in Place?	Please describe deficiencies.
1. Treasurer and Financial Secretary should not be the same person, should not be immediate family members, and should not be residing in the same household.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
2. At least two unrelated church members should count offerings and document totals. This should not be done by the Treasurer or Financial Secretary. Both counters should sign the offering count form.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Offerings should be deposited within two business days.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
4. Offering count forms should be given to the financial secretary for recording.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
5. Offering count forms should be verified for accuracy.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6. Deposit slips should be compared to bank statements to verify deposits.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
7. At least two persons should be listed as authorized on all accounts, including EFT's (electronic fund transfers).	<input type="checkbox"/> Yes <input type="checkbox"/> No	
8. The Treasurer is authorized to make electronic payments. Paperwork shall be retained for each electronic payment.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
9. Invoices or receipts should be retained for all purchases or payments. Verify that invoices were paid in a timely manner.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Is the checking account reconciled monthly?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
11. Choose a random sample of <b>twenty-five (25)</b> payments over multiple months made by <b>check</b> and verify that recorded amounts	<input type="checkbox"/> Yes <input type="checkbox"/> No	

are in agreement with bank statements, and that proper documentation is in place.		
12. Choose a random sample of <b>fifteen (15)</b> payments over multiple months made by <b>church credit card</b> and verify that they have proper documentation with totals matching the statement.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Are any checks written to "Cash" documented appropriately?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
14. Do all sampled checks have authorized signatures?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
15. Are all transfers between accounts able to be verified?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Please list any deficiencies, explanations, or concerns that you may have:

Auditing Committee:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date