

Internal Accounting Control Requirements

¶ 258.4.c of the 2008 *Book of Discipline* states that “the committee on finance shall establish written financial policies to document the internal controls of the local church. The written financial policies should be reviewed for adequacy and effectiveness annually by the committee on finance and submitted as a report to the charge conference annually.”

A sample policy may be found at the conference Web site at:
<http://www.okumc.org/pages/detail/852>

It is important to note that no two churches are exactly alike and the policy should reflect the individual nature and needs of the congregation. It is however important that the person who does the check book reconciliation never be the person who can sign checks.

GCF & A Local Church Audit Guide

The General Council on Finance and Administration has put together an excellent resource for local churches to use to audit their own books. The link to the audit guide is as follows:

http://www.gcfa.org/PDFs/Local_Church_Audit_Guide.pdf