AUDITING Church Treasurers' Workshop April 10, 2016



RECORD TRANSITION



<u>Procedure for Change over of</u> <u>Church Treasurer</u>

- All church treasury records
- Final financial statement with <u>bank</u> reconciliation
- Board action to change signature on bank accounts

Church Treasurer Custodian of All Church Funds

 "The church treasurer is the custodian of all church funds. These funds are (1) conference funds, (2) local church funds, and (3) funds belonging to the auxiliary organizations of the local church."

SDA Church Manual, page 81

CUSTODIAN OF ALL CHURCH FUNDS

Local funds

Auxiliary organizations funds

Conference funds

RESPONSIBILITIES Receiving Funds Depositing • Payments Accounting Reporting to Church Board

Ask for Assistance

Teams of Counters

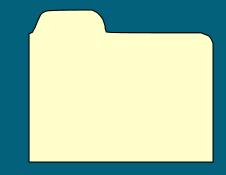
Assistant treasurer/s

Separation of duties



ORGANIZE

Filing System



Accounting system



FILING SYSTEM

- 1. Monthly financial statements
- 2. Cash Receipts Journal
- 3. Cash Disbursements Journal
- 4. Bank & Reconciliation Statements
- 5. Church Board Minutes
- 6. SECC Weekly and Monthly Reports
- 7. Disbursement Voucher File (D-2's)



ACCOUNTING SOFTWARE

LUCIS (Lake Union Conference) <u>www.luc.adventist.org/lucis</u>

QuickBooks Pro

Jewel <u>www.JewelSDA.com</u>

Receipting and Depositing

- Safe and secure environment for counting of funds
- Assign counting teams
- Establish procedures in writing
- Count loose offering immediately after collection
- Prepare tithe envelope for loose offering/other miscellaneous income (rental income, etc.)
- Differentiate taxable/non-taxable (write "no name" or assign a non-taxable code)

 For checks received from Conference, make an offering envelope and label it SECC

 Total income reported should agree to bank deposit and SECC weekly summary



- Deposit funds intact on a timely basis (3-4 days)
- NO cash should be withdrawn for any reason
- Post your total weekly receipts this amount should agree with conference weekly report in total and also in the allocations of funds

DONATIONS TO SDA ENTITIES

Do not receive funds for non-SDA organizations

For SDA entities, follow policy as outlined in the treasurer's manual

 Refer to the policy "Donations received for Overseas and Non-SDA organizations".

DESIGNATED DONATIONS

 Designated donations are non-tax deductible

For example, tuition payments and donations to benefit a specific individual (see IRS Pub. 526)

Do not accept these donations

SAFEGUARD THE PURPOSE OF FUNDS

"....all offerings and gifts contributed by individuals to the church for a specific fund or purpose be used for that purpose. Neither the church treasurer nor the church board has the authority to divert any funds from the objective for which they were given." SDA Church Manual, pg. 82

Excel Cash Receipts Journal

CASH RECEIPTS JOURNAL SAMPLE SDA CHURCH AUGUST 2013

ACOUNT NAME	ACCT #	Aug 3	Aug 10	Aug 17	Aug 24	Aug 31	& Adjustment	TOTAL
TITHE	1	6,204.84	6,965.29	6,229.11	20,618.07	15,782.99	(100.00)	55,700.30
SABBATH SCHOOL	3	62.67	55.25	85.14	56.45	61.57		321.08
SS 13TH SABBATH	4	-		-	47.00	46.25		93.25
INVESTMENT	5	10.00	-	-	-	-		10.00
BIRTHDAY/THANK	6	10.00	-	-	-	-		10.00
ADRA	23	-	483.77	-	227.51	200.00		911.28
INNER CITY	48	-	10.00	-	-	-		10.00
RELIGIOUS LIBERTY	34	5.00	-	-	-	-		5.00
PINE SPRINGS	50	-	20.00	-	-	0.50		20.50
TOTAL CONF FUNDS		6,292.51	7,534.31	6,314.25	20,949.03	16,091.31	(100.00)	57,081.41
CHURCH BUDGET	126	3.689.37	1.645.36	2,332.74	2,441.18	19,657.40	239.58	30,005.63
CHURCH BUILDING	112	580.00	275.00	4,334.14	2,441.10	439.87	239.38	1,294.87
AUDIOVISUAL	90	15.00	275.00	350.00		1.285.00		1,650.00
CHURCH SCHOOL	124	15.00		330.00		800.00		800.00
COMMUNITY SERVICES	119	195.00	1.305.00	95.00	40.00	672.60		2.307.60
ENDOWMENT FUND	91	15.00	50.00	100.00	40.00	200.00		365.00
EVANGELISM	109	15.00	5.00	100.00		200.00		5.00
GENERAL IMPROVEMENT	92	-	3,500.00	-				3,500.00
RENTAL INCOME	94	1.000.00	5,500.00					1,000,00
PATHFINDER CLUB	114	275.00		408.31		250.00		933.31
WOMEN'S MINISTRY	93	20.00	-	-	1.00	-		21.00
YOUTH	110	165.00	-		-	-		165.00
TOTAL LOCAL FUNDS		5,954.37	6,780.36	3,286.05	2,482.18	23,304.87	239.58	42,047.41
TOTAL FUNDS		12,246.88	14,314.67	9,600.30	23,431.21	39,396.18	139.58	99,128.82
OTHER INCOME/ADJUSTMENT	ve l							
Bank Interest - Savings	5					83.33		
Bank Interest - CD						156.25		
NSF check				(100.00)		130.23		
Total Other Income/Adjustments	-			(100.00)		239.58		

Jewel Deposit Report

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Sabbath School Expense 146.00							
	19,613.00						
	15,013.00	1,130.00	church buuget				

JEWEL DEPOSIT REPORT - SAMPLE

33

QuickBooks Deposit Detail

:37 PM 4/02/14			De	entral SDA posit Det through Mar	ail	
	Туре	Num	Date	Name	Account	Amount
	Deposit	01/0	4/2014		Provident Bank 3	3,872.30
					01 Tithes 03 Sabbath School 112 Building Fund 096 Battered Wome	-1,611.13 -12.00 -297.80 -1.00
					125 Sabbath School	-26.00
	TOTAL				126 Church Budget	-1,924.37 -3,872.30
	Deposit	01/1	1/2014		Provident Bank 3	4,241.31
					01 Tithes	-2,112.00
					112 Building Fund	-239.65
					125 Sabbath School	-39.95
	TOTAL				126 Church Budget	-1,849.71
						-4,241.31
	Deposit	01/1:	3/2014		Provident Bank 3	800.00
	TOTAL				121 Non-deductible	-800.00
						000100
	Deposit	01/21	1/2014		Provident Bank 3	794.12
					01 Tithes	-547.50
					112 Building Fund 125 Sabbath School	-66.29 -38.50
					126 Church Budget	-141.83
	TOTAL				_	-794.12
	Deposit	01/23	/2014		Provident Bank 3	1,500.00
					119 Community Ser	-1,500.00
	TOTAL					-1,500.00
	Deposit	01/27	/2014		Provident Bank 3	1,485.33
					01 Tithes	-977.71
					112 Building Fund	-186.33
					125 Sabbath School 126 Church Budget	-38.29 -283.00
	TOTAL					-1,485.33
	Deposit	01/31	/2014		Provident Bank 3	1.31
		01101	2014		Interest Earned	-1.31
	TOTAL					-1.31
	Deposit	02/03	2014		Provident Bank 3	1,688.37
					01 Tithes	-971.40
					112 Building Fund	-281.53
					125 Sabbath School	-34.97
					126 Church Budget	-400.47
	TOTAL					-1,688.37

Page 1

PAYMENTS

Checks

Electronic payments

Debit/Credit card purchases

DISBURSEMENTS

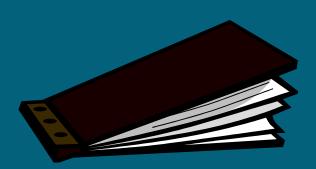
 Online/Electronic payments - assign a number to each payment

Record that number on the supporting statement/vendor invoice, along with date paid, purpose, and account to be charged

File in numerical order in Online disbursement voucher file

Disbursements

- Record all payments checks, electronic and credit card payments,
- All bank charges
- Agree in total and posted correctly
- All checks entered including voided and cancelled checks





DISBURSEMENTS

- All checks must be supported by proper documentation
 - Vendor invoices/receipts
 - Check Request form signed by appropriate department head/pastor (example enclosed)
 - Reference to church board action (help to needy, honorarium, etc.) or other document in file
- NO checks payable to "Cash" and no selfissued checks

DISBURSEMENTS

Unsupported payments to individuals of a reimbursement nature, are viewed as taxable income by the IRS.

Excel Cash Disbursement Journal

CHK		CHECK	CHURCH	CHURCH	IT/	PATH-	CHURCH	COMMUNITY	GENERAL	SPECIAL	
H	PAYEE	AMOUNT	BUDGET	BLDG	AUDIO	FINDERS	SCHOOL	SERVICES	IMPROV.	MINISTRIES	CONF. FUND
2862	Andy Carpenter	230.02				230.02					
2863	AT&T	86.00	86.00								
2864	American Express	2,402.75	2,402.75								
2865	Gerald Moore	2,500.00							2,500.00		
2866	J&S Maintenance	1,220.00	1,220.00								
2867	Kelly Steward	100.00		100.00							
2868	Void										
2869	Anthony Booth	218.25	218.25								
2870	S.D. Academy	300.00					300.00				
2871	Vinevard Doors	1,100.00							1,100.00		
2872	Youth Group Promotions	160.00		160.00							
2873	La Mesa Florist	188.55	188.55								
2874	Margaret Burns	1.299.62	948.14					351.48			
2875	J&S Maintenance	900.00	900.00								
2876	Jeremy Smith	600.00			600.00						
2877	Jim Banks	130.00	130.00								
2878	AT&T	142.00	142.00								
2879	San Diego Wireless	27.09	27.09								
2880	Postmaster	175.00	175.00								
2881	XO Communications	729.98	729.98								
2882	S.E. California Conference	7.314.85	7.142.91			171.94					
2883	Lucy Perez	672.60						672.60			
2884	Lillian Lui	4,809.80						4,809,80			
2885	Christian Resources	1.035.00	1.035.00								
2886	American Express	1.931.52	1,931.52		-						
2887	SDG&E	2,105.13	2,105.13								
2888	Southeastern Cal. Conf. SDA	57,081.41									57,081.41
	Total Disbursements	87,459,57	19.382.32	260.00	600.00	401.96	300.00	5,833,88	3,600,00		57,081.41
	Expense items adjustments:							.,			CINCLIN
2406	Voided: Leonard Barnes	(54.95)	(54.95)								
2413	Voided: Malcolm Walters	(100.00)						(100.00)			
	Returned item charged (NSF)	7.50	7.50					(105100)			
	Total Disbursements	87,312.12	19,334.87	260.00	600.00	401.96	300.00	5,733,88	3,600.00		57,081,41

Jewel Checks Written Report

JEWEL CHECKS WRITTEN REPORT - SAMPLE

Tota	Amount	Account	Memo	Payee	Date	Chk. #
484.4	484.43	Custodian / Janitorial Services	Payroll (Custodian / Janitorial Services)		12/1/12	-305
101.9	101.95	Trash (Advance Waste Disposal)	Trash / Waste Management Services	Advance Disposal Company, Inc.	12/7/12	-302
46.0	46.00	Exterminator / Pest Control (Dewey)	Exterminator / Pest Control Services		12/7/12	-303
397.6	397.61	Electric Utilities (Southern California Ed	Electric Utilities	Southern California Edison (SCE)	12/7/12	-304
136.3	136.38	Office Supplies & Photocopy Services	Bulletin Printing	Montgomery, Debra	12/7/12	-306
436.0	436.00	Juniors / Early-Teens / Youth (Activity	SECC Youth Ministries		12/7/12	-307
400.0	400.00	Tuition Assistance (K-12)			12/12/12	-308
645.0		Church School Operations / School Subs	Church Subsidy		12/12/12	-309
30.4		Natural Gas (Southwest GAS Corporatio	Natural Gas Utillity (Monthly Bill)	Southwest GAS Corporation	12/12/12	-311
340.0	340.00	Mortgage Payment (Pacific Union Revol	Monthly Mortgage Payment	Pacific Union Conference, (Revolving F	12/12/12	-312
141.6	141.62	Janitorial / Cleaning Supplies		Mesquit's Vacuums & Janitorial Supplies	12/12/12	-317
10.0	10.00	Water & Sewage Treatment (Hesperia W	Water use	Hesperia Water District	12/19/12	-313
268.0	268.01	Water & Sewage Treatment (Hesperia W	Water use	Hesperia Water District	12/19/12	-314
22.8	22.80	Advertising: Yellow Pages (SuperMedia)	Advertising: "Yellow Pages" (November	SuperMedia, LLC, (Yellow Pages)	12/19/12	-315
241.8	241.83	Telephone & Internet Service (Verizon)	Telephone & Internet Service	Verizon Communications Company	12/19/12	-316
106.6	106.67	Equipment Purchase & Repair	Desk Chair for Pastor's Office	High Desert Office Furniture	12/21/12	-318
45.4	45.43	Adventist Book Center (ABC)	Sabbath School Books / Resources		12/26/12	-319
	10,520.40		Conference Remittance for December 20	SE California Conference of Seventh-da	12/31/12	-320
	164.60	Sabbath School Missions (12 Sabbaths)				
	429.04	Sabbath School (13th Sabbath)				
	199.00	World Budget				
	583.74	ADRA (Disaster / Famine)				
	406.69	Adventist World Radio (AWR)				
		Conference Church / School Building Fu				
	22.00	Adventist Community Services (ACS)				
12,465.4	130.00	Conference Budget				

Total Checks 16,319.66

QuickBooks Check Detail

4/02/14			Check January throu			
Туре	Num	Date	Name	Item	Account	Paid Amount
heck		02/03/2014	Frontier Communi		Provident Bank 3	
					Telephone Expense	-106.92
OTAL						-106.92
heck		02/03/2014	Southern CA Edis		Provident Bank 3	
					Utilities - Electric	-341.12
OTAL						-341.12
heck		02/03/2014	Southern CA Gas		Provident Bank 3	
					Utilities - Gas	-131.97
OTAL						-131.97
heck	Debit	01/24/2014	Provident Bank		Provident Bank 3	
					Bank Service Charg	-255.00
OTAL						-255.00
heck	E-chk	01/03/2014	Harland Clarke		Provident Bank 3	
					Office Supplies	-218.82
OTAL						-218.82
heck	E-chk	01/03/2014	Frontier Communi		Provident Bank 3	
					Telephone Expense	-106.76
OTAL						-106.76
heck	E-chk	01/03/2014	Southern CA Edis		Provident Bank 3	
					Utilities - Electric	-308.25
OTAL						-308.25
heck	E-chk	01/03/2014	Southern CA Gas		Provident Bank 3	
					Utilities - Gas	-88.92
OTAL						-88.92
heck	5239	01/14/2014	Inland Builders Su		Provident Bank 3	
					Office Supplies	-9.16
DTAL						-9.16
heck	5240	01/14/2014	Inland Builders Su		Provident Bank 3	
					Office Supplies	-20.50
OTAL						-20.50
heck	5241	01/16/2014	Inland Builders Su		Provident Bank 3	
					Repairs and Mainte Office Supplies	-6.01 -23.97
DTAL						-29.98

Note: Attach invoice, disbursement voucher, or other evidence of authorization for payment to the upper portion of this form and fill in information called for on the blank lines below.

If no invoice is available (which will be the case for such items as rent and loan payments) fill in the requested information below and place this form in the disbursement voucher file in regular numerical order according to check number.

DO NOT ATTACH THE CANCELED CHECK TO THIS SHEET.

DATE	AMOUNT \$	_
PAID TO		_
FOR		_
CHARGE TO		_

Form D-2

CHECK REQUEST

Date:		
Requested b	ру:	
Pay to:		
Amount: \$		
Purpose: _		
Charge to:_		
Approved:		

Disbursement Voucher File

 File paid invoices/cash register receipts in numerical order in a folder or binder.



CLOSE MONTH

Make sure all income and expenses for month entered

Last check is usually the conference remittance check

AFTER MONTH CLOSING

BANK RECONCILIATIONS

MONTHLY REPORTS

FINANCIAL STATEMENTS

Monthly

- At minimum should have beginning balances, income, expense and ending balances for all local funds
- List of checks written
- Balances of bank and investment accounts that agree to the fund balances

REQUIREMENTS FOR AFFILIATE GROUPS

 Same accounting and record-keeping requirements as church

Audited at the same time as mother church

AUDIT NOTIFICATION PROCEDURE

Every 2 years

Notification letter

Allow 21 days for records to be provided

		Seventh-day ADVENTIST CHURCH	Southeastern California Confer
Marc	h 18,	2014 Seventh-day Adventist Church	Auditing 11330 Pierce Street P. 0. Box 8050 Riverside, Colifornio 92515-8050 (951) 509-2374 Fax: (951) 509-2377 http://soc.etduartict.com
Dear	Churc	h Treasurer:	http://secc.netadventist.org
will r	need th	like to do the regular audit for your church books. There is a period of 2 year e documents from January 1, 2012 , through December 31, 2013 . Here is a list he audit:	
	1.	Affidavit: List of church's Bank and Investment Accounts. The form is en Please be sure that both the pastor and treasurer sign the affidavit.	nclosed with this letter.
	2.	Cash Receipts and Disbursement Journals. Please send the cash receipournals stating clearly the local church funds. If you are using a computer so the Detail General Ledger of each account. For <u>QuickBooks</u> or <u>Jewel</u> users copy on a CD or flash drive.	oftware, please include
	3.	Financial Statements including Balance Sheet as presented to the church boa	urd.
	4.	All Bank Statements with reconcilement papers (including a copy of the statement and canceled checks). Please separate the checks and place the state binder or manila folder.	
	5.	Canceled Checks. Please put these in numerical order.	
_	6.	Investments. We will need all the records for your savings accounts and other	investments.
		Loan and Debts. Please provide the records of any loans and debts that the ch	
	7.		urch might have. invoices and receipts g check number, date,
	7. 8.	Loan and Debts. Please provide the records of any loans and debts that the ch D-2 Forms. These should be in numerical order by check number with attached. If you are printing duplicate checks or have a check stub showin amount, payee and account to be charged, you may attach the receipts and vo	urch might have. invoices and receipts g check number, date, uchers to it in place of
	7. 8. 9.	Loan and Debts. Please provide the records of any loans and debts that the ch D-2 Forms. These should be in numerical order by check number with attached. If you are printing duplicate checks or have a check stub showin amount, payee and account to be charged, you may attach the receipts and vo the D-2 Form. Check Register. If the checkbook is loose-leaf, we need only the register for	urch might have. invoices and receipts g check number, date, uchers to it in place of or the audit. Keep the zations for the annual or investment accounts,
	7. 8. 9. 10.	Loan and Debts. Please provide the records of any loans and debts that the ch D-2 Forms. These should be in numerical order by check number with attached. If you are printing duplicate checks or have a check stub showin amount, payee and account to be charged, you may attach the receipts and vo the D-2 Form. Check Register. If the checkbook is loose-leaf, we need only the register for unwritten checks to pay current bills. Church Board and Finance Committee Minutes. We check the authori budget, for all out-of-the-ordinary expenditures, for opening and closing bank of and authorizing signatures and signature changes on accounts. If you do r	urch might have. invoices and receipts g check number, date, uchers to it in place of or the audit. Keep the zations for the annual or investment accounts, tot have copies of the into one folder and the

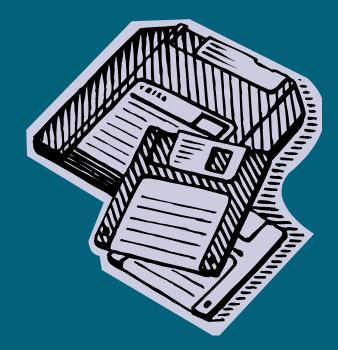
RECORDS DECICI

- Affidavit
- Cash receipts and Disbursements journals
- Detail General Ledger
- Financial statements including Balance Sheet
- All bank statements for all accounts
- Bank reconciliations
- Canceled checks
- Investments
- Loans and Debts
- Disbursement file (D-2's) Receipts and vouchers
- Check register
- Board and Finance Committee minutes
- SECC Monthly & Weekly Receipts Summary
- □ 1096 Annual Summary and 1099 Misc. forms



AUDIT FINDINGS

- Bank reconciliations
- Board minutes
- Financial statements
- Cash Receipts
- Disbursements
- Remittance to Conference
- School Subsidy
- □ Payroll & 1099
- Overspent department funds
- Inactive local church funds
- Investments out of policy



1099-Misc.

- Each church needs to have an EIN number.
- Apply online or use the form in manual.
- If you pay independent contractors for services, make sure they complete a W-9 form.
- Also for honorarium payments \$600 or more, make sure payee completes a W-9 or honorarium payment information form.

1099-Misc.

At end of each year, need to issue 1099-Misc. form for payments of \$600 or more.

□ Issue to payee by January 31 of following year.

Send 1096 summary to IRS by January 31.

■ Keep copies of 1099 and 1096 for audit.

GIFTS/HONORARIUMS TO PASTORS AND OTHER CONFERENCE EMPLOYEES

These gifts/honorariums are considered taxable income and must be processed through Conference payroll.

AUDIT PROCESS

Draft to treasurer and opportunity to respond to findings.

 After treasurer's response is received or due date passed, then full distribution.

AUDIT PROCESS

 If no treasurer's response, unsatisfactory response or incomplete response, a church board response is requested to learn what actions the board has taken to rectify deficiencies.

 Conference Audit Committee reviews all audits on a quarterly basis.

Role of auditorInform treasurers

 Assist treasurers in safeguarding credibility

 Answer questions and provide assistance before audit
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