

# **Sample Internal Controls Policy for Small Churches**

## **Acknowledgement**

Appreciation is expressed to the Silver Hill UMC for allowing access to their Policies and Procedures Manual as a resource for large churches. Blanket permission is given to edit and use this material as needed to adapt to local circumstances. This is a sample document only, and not suitable for every church situation.

## **SILVER HILL UNITED METHODIST CHURCH - MT. HOLLY, AR POLICIES AND PROCEDURES**

### **Church Organizations**

#### **A. Financial Accounts**

Any organization which maintains a financial account, (checking, savings, certificate of deposit, etc.), that is associated with Silver Hill United Methodist Church - or the use of Silver Hill's federal ID number on the account, must have all statements of account available upon request. The following is a list of current accounts known: *(List the accounts here)*

The name, address, and telephone number of the person who controls the account for each organization should be provided upon request.

#### **B. Statement of Purpose**

Each organization needing a separate checking account will provide a "Statement of Purpose" describing a general intent or purpose of the organization.

#### **C. New Financial Accounts**

In order to establish a new Silver Hill UMC affiliated checking account or special fund, the organization requesting the account must have approval of the Administrative Council. A written request should be submitted to the church treasurer or financial secretary with an explanation of the purpose for the account. The request will be reviewed at the next Administrative Council meeting, and a decision will be communicated to the organization within one week of meeting.

### **Expenditures**

#### **A. Reimbursement Requests**

Any request for reimbursement of church related expenses must include valid receipts.

#### **B. Documentation Requirements**

Checks will be prepared by the church treasurer for valid receipts as needed in a timely manner. The checks should be accompanied by the proper invoices or receipts. Any check without the required attachments supporting the disbursement should NEVER be signed.

#### **C. Church Charge Accounts**

# Church Financial Policy Manual

**Lana Jones**



## **Church Financial Policy Manual:**

**Policy and Procedure Financial Manual for the Church** Lana Jones, 2016-03-08 The church is facing many problems in this day and time One of the biggest problems is improper handling of the church finances In Financial Policy and Procedure Manual for the Church the focus is on the proper use and safekeeping of the finances As with any business a church needs to have controls in place to protect the finances The goal of this manual is for everyone to do things according to the word of God We are called to show integrity in everything we do especially in handling the matters of the church We have to follow rules and regulations in handling the finances of the church This manual will help aid you in doing things God s way instead of man s way the world because our goal is for God to get the glory in everything we do This manual makes it easy to follow directions and guidelines that will help you combat some of the financial problems in the church *Oakland Heights Baptist Church* Glen E. Owens, National Association of Church Business Administrators, 1984 **Develop an Accounting and Financial Policy Manual for Temple Baptist Church** Larry R. Ponder, National Association of Church Business Administrators, 2006 Tax and Financial Guide 2010 Dan Busby, 2010-01-31 The Zondervan 2010 Church and Nonprofit Tax and Financial Guide is the most accessible complete and easy to follow tax and financial guide of its kind explaining complex tax concerns in plain language *Church Laws and Ecumenism* Norman Doe, 2020-09-27 Written by experts from within their communities this book compares the legal regimes of Christian churches as systems of religious law The ecumenical movement with its historical theological focus has failed to date to address the role of church law in shaping relations between churches and fostering greater mutual understanding between them In turn theologians and jurists from the different traditions have not hitherto worked together on a fully ecumenical appreciation of the potential value of church laws to help and sometimes to hinder the achievement of greater Christian unity This book seeks to correct this ecumenical church law deficit It takes account of the recent formulation by an ecumenical panel of a Statement of Principles of Christian Law which has been welcomed by Pope Francis and the Ecumenical Patriarch of Constantinople leader of the Orthodox Church worldwide as recognizing the importance of canon law for ecumenical dialogue This book therefore not only provides the fruits of an understanding of church laws within ten Christian traditions but also critically evaluates the Statement against the laws of these individual ecclesial communities The book will be an essential resource for scholars of law and religion theology and sociology It will also be of interest to those working in religious institutions and policy makers

**Financial Handbook** Robert Hiester Montgomery, 1925 *Financial Management for Nonprofit Organizations* John Zietlow, Jo Ann Hankin, Alan Seidner, Tim O'Brien, 2018-04-10 Essential tools and guidance for effective nonprofit financial management Financial Management for Nonprofit Organizations provides students professionals and board members with a comprehensive reference for the field Identifying key objectives and exploring current practices this book offers practical guidance on all major aspects of nonprofit financial management As nonprofit organizations fall under ever increasing

scrutiny and accountability this book provides the essential knowledge and tools professional need to maintain a strong financial management system while serving the organization s stated mission Financial management cash flow and financial sustainability are perennial issues and this book highlights the concepts skills and tools that help organizations address those issues Clear guidance on analytics reporting investing risk management and more comprise a singular reference that nonprofit finance and accounting professionals and board members should keep within arm s reach Updated to reflect the post recession reality and outlook for nonprofits this new edition includes new examples expanded tax exempt financing material and recession analysis that informs strategy going forward Articulate the proper primary financial objective target liquidity and how it ensures financial health and sustainability Understand nonprofit financial practices processes and objectives Manage your organization s resources in the context of its mission Delve into smart investing and risk management best practices Manage liquidity reporting cash and operating budgets debt and other liabilities IP legal risk internal controls and more Craft appropriate financial policies Although the U S economy has recovered recovery has not addressed the systemic and perpetual funding challenges nonprofits face year after year Despite positive indicators many organizations remain hampered by pursuit of the wrong primary financial objective insufficient funding and a lack of investment in long term sustainability in this climate financial managers must stay up to date with the latest tools practices and regulations in order to serve their organization s interests Financial Management for Nonprofit Organizations provides clear in depth reference and strategy for navigating the expanding financial management function *Minutes of the ...*

*General Assembly of the United Presbyterian Church in the United States of America* United Presbyterian Church in the U.S.A. General Assembly,1982 Vol for 1958 includes also the Minutes of the final General Assembly of the United Presbyterian Church of North America and the minutes of the final General Assembly of the Presbyteruan Church in the U S A **Wounded Souls** Renny W. Hodgskin,2019-12-17 When Monsignor Patrick Nixon assumes the role of bishop for his California diocese in May 2006 he also accepts responsibility for resolving 161 lawsuits alleging despicable acts of Clerical Sexual Abuse Unable to rely upon the former bishop s insight knowledge and experience for he now lies in a coma after suffering a major stroke surely prompted by the stress of the misconduct litigation acting bishop Nixon prays for strength and guidance as he tries to understand the myriad financial legal and insurance issues His hope to resolve the claims and compensate the legitimately injured victims is frustrated by a powerful personal injury litigator whose true objective appears to be the destruction of the diocese an unfriendly judicial system that penalizes apology and a hard nosed insurance executive who has denied all coverage and liability for the abuse claims Assisting the acting bishop however is the newly hired diocesan risk manager Bethany Griffin a spiritually challenged former insurance executive With jury trials looming and time to settle rapidly running out it seems only a miracle can save the diocese from devastating verdicts and a miracle is what s also required if Bethany is to overcome a tragic past that defies comprehension and have her faith in God restored

**The Baptist Sunday School Standard Manual** William Everett Chalmers,1917      **Developing Church Financial Policies and Procedures** Claud McHorse,National Association of Church Business Administrators,1993      **Financial Handbook** ,1927      **The Policy-based Profession** Philip R. Popple,Leslie Leighninger,2001 This social welfare policy text written specifically for social work shows students the crucial connection between social policy and the everyday practice of social work The text provides students with a process for analyzing policies that will help them as they enter the profession It offers a detailed foundation for policy analysis including chapters on historical policy analysis social economic analysis and political analysis The text includes chapters on social policy as it affects most of the major areas of social work practice poverty aging mental health and child welfare This edition brings students up to date on the latest developments in welfare reform managed care the campaign to restructure Social Security and the use of family preservation as an approach to child protection      *Christian Law* Norman Doe,2013-09-12 *Christian Law* Contemporary Principles offers a detailed comparison of the laws of churches across ten distinct Christian traditions worldwide Catholic Orthodox Anglican Lutheran Methodist Reformed Presbyterian United Congregational and Baptist From this comparison Professor Doe proposes that all denominations of the faith share common principles in spite of their doctrinal divisions and that these principles reveal a concept of Christian law and contribute to a theological understanding of global Christian identity Adopting a unique interdisciplinary approach the book provides comprehensive coverage on the sources and purposes of church law the faithful lay and ordained the institutions of church governance discipline and dispute resolution doctrine and worship the rites of passage ecumenism property and finance as well as church State and society This is an invaluable resource for lawyers and theologians who are engaged in ecumenical and interfaith dialogue showing how dogmas may divide but laws link Christians across traditions      **The Church Treasurer's Manual** Bruce Nuffer,2008 Most of the time members who accept the position of church treasurer have little or no background in accounting especially in smaller churches and even those with accounting experience may have trouble knowing what s expected of them when they begin their duties The Church Treasurer s Manual is a practical tool that provides treasurers everything they need to know about handling church finances From an overview of duties to helpful guidelines for completing tasks new and veteran treasurers alike will learn practical tips and time saving suggestions that will help them carry out their responsibilities in an effective and efficient manner Resources include an easy to understand overview of basic accounting principlesan extensive explanation of tax regulationsoptions for monthly and annual financial reportinga general job description for the church treasurerrecord keeping form for taxes accounting ledgers individual contribution records budget worksheets the offering and moreadvice for handling payroll housing allowances and other compensations for the pastor and stafftips on communicating with the church board the pastor and the financial committeeethical guidelines for handling money      **Books and Pamphlets, Including Serials and Contributions to Periodicals** Library of Congress. Copyright Office,1977-07      **Catalogue of Title-entries**

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