

**Southeastern California Conference of Seventh-day Adventists
Auditing Department Internal Control Questionnaire**

Church Name: _____
 Treasurer: _____
 Address: _____
 Home Phone: _____
 Cell Phone: _____
 Email Address: _____

List Names of Board authorized Signers on all Bank Accounts:

_____	_____
_____	_____
Name	Title

Credit Cards authorized by Church Board:

Name	Title	Card #
_____	_____	_____
_____	_____	_____
_____	_____	_____

Petty Cash Account(s) and authorized Holder(s):

Amount:	Authorized Holder(s):
_____	_____
_____	_____

1. How many treasury associates are on the church's treasury team? Please provide name(s).
 - a. _____
 - b. _____
 - c. _____
2. What are the specific responsibilities of each of the church's treasury associates above (a/b/c)?
 - a. _____
 - b. _____
 - c. _____
3. Do you have counting teams of two or more unrelated individuals who count the loose offering each week? _____
4. If no counting teams, who counts the loose offering and cash donations each week? _____

5. Who opens and counts the weekly offering envelopes? _____

6. When weekly offering envelopes are opened and counted, is the counter recording the amount of cash or indicating check on the offering envelope? _____
7. How are discrepancies in the amount enclosed and/or written on the envelope handled?

8. Are the weekly offering deposited within three (3) business days of collection? _____
9. Are there cash withdrawals from the loose offerings? _____
10. Are there cash withdrawals from the bank? _____
11. Who makes the weekly bank deposits? _____
12. Has the church board established a dollar limit on purchases that have to be brought to the board for approval? _____
13. Who reviews and approves reimbursements to the church treasurer? _____
14. Does the church have a policy for users of the church's debit/credit card _____
15. Do the users of the debit/credit cards provide cash register receipts/invoices to the church treasurer for each payment posted on the monthly bank statement? _____
16. Does the church treasurer have a Check Request Form specifically for use by church officers when a payment is requested as in the case of help to needy individuals or honorariums?

17. Are monthly financial reports prepared for the church board? _____
18. Do the monthly financial reports for the church board include a record of all deposits and checks written?

19. Does the church have a finance committee? _____
20. Who is the chair of the finance committee? _____
21. Is the finance committee chair a member of the church board? _____
22. If using a computer accounting program, are monthly backups done? _____

Completed by: _____

Title: _____

Date: _____