

AUDITING

Church Treasurers' Workshop

May 31, 2026



Jewel

Church Accounting System

NextStep: **Start New Offering**

Write Checks

Transfer Funds

Reconcile

Reports & Graphs

Auditor

Southeastern California Conference
Sample Church - May, 2026
Mary Smith, Treasurer

Last offering: 5/23/26
Last check #108, written 5/27/26

INTERNAL CONTROL QUESTIONNAIRE

- Included in the audit notification letter
- Complete, sign and return with audit records.

INTERNAL CONTROL QUESTIONNAIRE

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

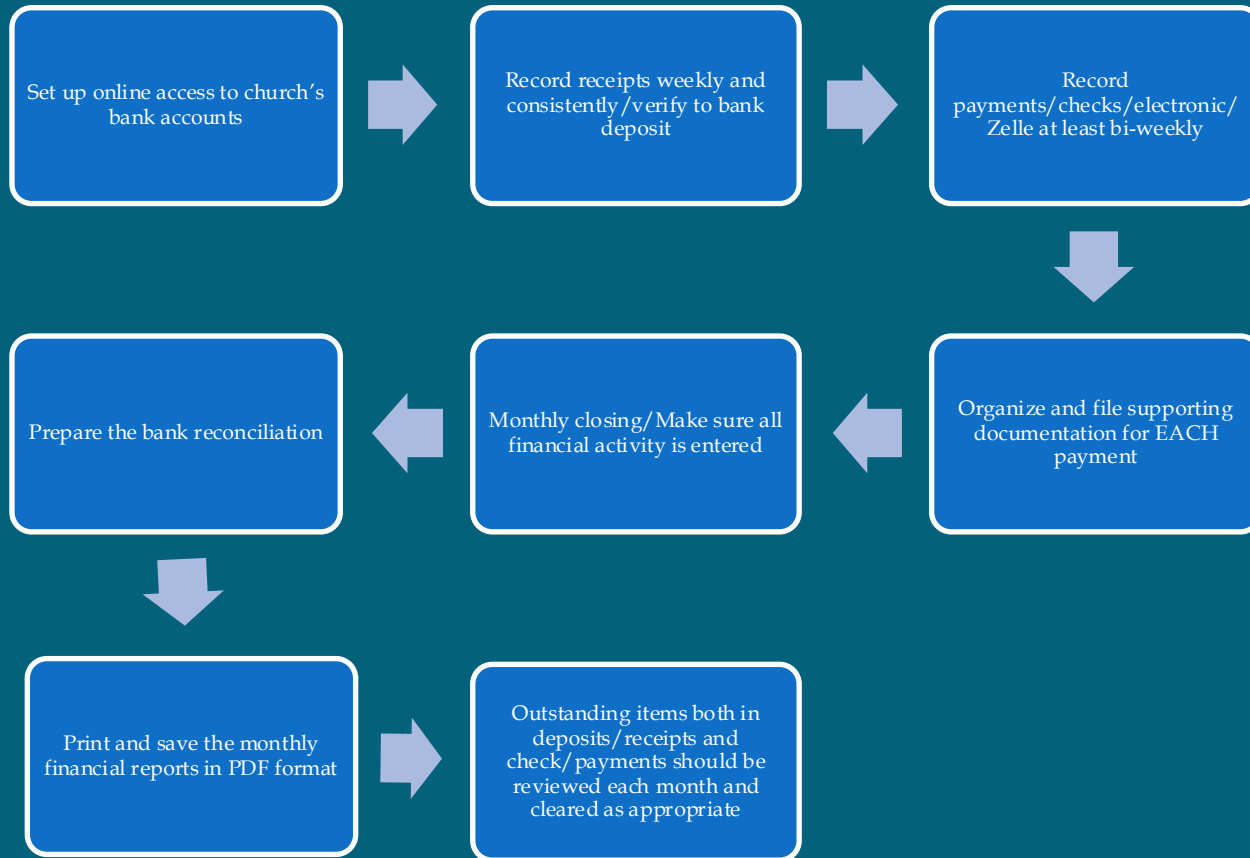
Church Name: _____		
Treasurer: _____		
Home Address: _____		
Home Phone: _____		
Cell Phone: _____		
Email Address: _____		
Accounting Program used: _____		
Other Program used: _____		
List Names of Board authorized Signers on all Bank Accounts:		
Name	Title	
_____	_____	_____
_____	_____	_____
Credit cards and users 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 their name(s).
 - a. _____
 - b. _____
 - c. _____
2. Describe the specific responsibilities assigned to 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 cash/checks and the amounts of each on the offering envelope? _____
7. How are discrepancies in the amount enclosed and/or written on the envelope handled? _____
8. Are the weekly offerings deposited within three (3) business days of collection? _____
9. Is cash withdrawn/withheld for any purpose from the loose offerings? _____
10. Are there cash withdrawals from the bank? _____
11. Who makes the weekly bank deposits? _____
12. What is the dollar limit the church board established 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 and presented to 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 and who is the chairperson? _____
20. Who is the church board chairperson? _____
21. If using a computerized accounting program, are monthly backups done, stored in separate storage (USB) and in a different location? _____

Completed by: _____
 Signature: _____
 Title: _____
 Date: _____

Treasury Process



RECORD TRANSITION

Procedure for Change over of Church Treasurer



- ▣ All church treasurer records
- ▣ Final financial statement with bank 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, 21st Edition, revised 2025, page 91

CUSTODIAN OF ALL CHURCH FUNDS

Local funds

Auxiliary organizations funds

Conference funds

RESPONSIBILITIES

- ▣ Receiving Funds
- ▣ Depositing
- ▣ Payments
- ▣ Accounting
- ▣ Reporting to Church Board

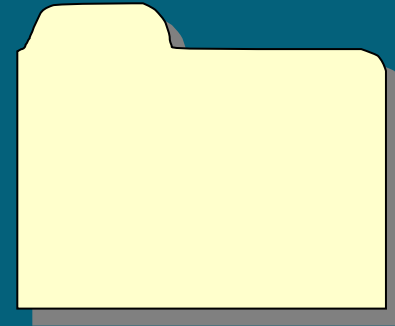
Ask for Assistance

- ▣ Teams of Counters
- ▣ Assistant treasurer/s
- ▣ Separation of duties



ORGANIZE

▣ Filing System

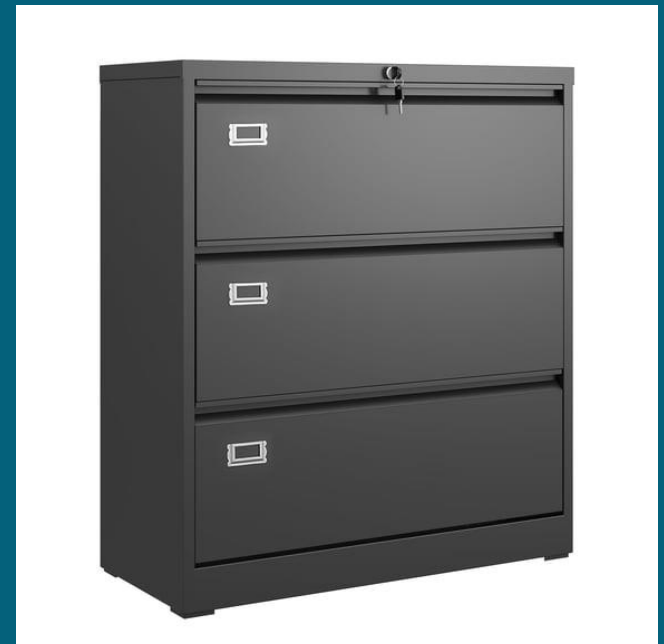


▣ Jewel
accounting
system



FILING SYSTEM

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



Receipting and Depositing

- ▣ Safe and secure environment for counting of funds
- ▣ Assign counting teams/ at least 2 unrelated persons
- ▣ Establish procedures in writing
- ▣ Count loose offering immediately after collection
- ▣ Prepare tithe envelope for loose offering/ other miscellaneous income (rental income, etc.)
- ▣ Differentiate tax deductible/ non-tax deductible (write “no name” or assign a non-tax deductible code)

OTHER DONATION PLATFORMS

- ▣ CashApp, Tithely, Pushpay, Zelle
- ▣ Entering these donations can be more complex than using Adventist Giving (can be uploaded to Jewel)
- ▣ Need written information from donor as to how funds are to be applied
- ▣ Use a different date than regular weekly offering
- ▣ Enter these routinely and timely

- ▣ 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 deposit report in total and also in the allocations of funds

DONATIONS TO SDA ENTITIES

- ▣ Do not receive funds for SDA independent ministries, other 501c3 entities, or non-profits
- ▣ For SDA entities, follow policy in handling such funds as outlined in *“Donations received for Overseas and Non-SDA organizations”*.

DESIGNATED DONATIONS

- ▣ Donor 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. 84

Excel Cash Receipts Journal

CASH RECEIPTS JOURNAL
SAMPLE SDA CHURCH
May 31, 2026

ACCOUNT NAME	ACCT #	May 2	May 9	May 16	May 23	May 30	Other Income & Adjustment	TOTAL
TITHE	10000	6,204.84	6,965.29	6,229.11	20,618.07	15,782.99	(100.00)	55,700.30
SABBATH SCHOOL	20101	62.67	55.25	85.14	56.45	61.57		321.08
SS 13TH SABBATH	20102	-	-	-	47.00	46.25		93.25
INVESTMENT	21071	10.00	-	-	-	-		10.00
BIRTHDAY/THANK	20103	10.00	-	-	-	-		10.00
ADRA	47000	-	483.77	-	227.51	200.00		911.28
INNER CITY	50003	-	10.00	-	-	-		10.00
RELIGIOUS LIBERTY	50087	5.00	-	-	-	-		5.00
PINE SPRINGS	77700	-	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	80000	3,689.37	1,645.36	2,332.74	2,441.18	19,657.40	239.58	30,005.63
CHURCH BUILDING	80001	580.00	275.00	-	-	439.87		1,294.87
FLOWER FUND	80023	15.00	-	350.00	-	1,285.00		1,650.00
PERSONAL MINISTRIES	80022	-	-	-	-	800.00		800.00
COMMUNITY SERVICES	80020	195.00	1,305.00	95.00	40.00	672.60		2,307.60
MUSIC MINISTRIES	80017	15.00	50.00	100.00	-	200.00		365.00
EVANGELISM	80021	-	5.00	-	-	-		5.00
TUITION ASSISTANCE	80050	-	3,500.00	-	-	-		3,500.00
RENTAL INCOME	80029	1,000.00	-	-	-	-		1,000.00
PATHFINDER CLUB	80007	275.00	-	408.31	-	250.00		933.31
WOMEN'S MINISTRY	80010	20.00	-	-	1.00	-		21.00
YOUTH	80009	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/ADJUSTMENTS								
Bank Interest - Savings						83.33		
Bank Interest - CD						156.25		
NSF check				(100.00)				
Total Other Income/Adjustments				(100.00)		239.58		

Jewel Deposit Report

JEWEL DEPOSIT REPORT - SAMPLE

SDA Church

Deposit Report (Page 1)

Printed 06/14/2026

Checking - For the period from May 1, 2026 to May 31, 2026

Dep. #	Date	Account	Memo	Account	Amount	Total	
25	05/03/26	Checking	05/02/26 offering de	Tithe	976.00		
				Sabbath School Mission	90.00		
				Investment	20.00		
				Community Service	80.00		
				Flower Fund	390.00		
				Thanks Fund	347.00		
				Cooking Class	2,213.00		
				Church Building Fund	250.00		
				Church Growth	587.00		
				Literature, books	172.00		
				Sabbath School Expense	89.00		
				Church Budget	1,349.00		
				26	05/11/26		Checking
				Sabbath School Mission	86.00		
				Community Service	190.00		
				Flower Fund	50.00		
				Rent for Our Apt/church	200.00		
				Thanks Fund	465.00		
				Cooking Class	1,171.00		
				Church Building Fund	4,540.00		
				Church Growth	1,845.00		
				Sabbath School Expense	85.00		
				Church Budget	890.00	10,542.00	
27	05/17/26	Checking	05/16/26 offering de	Tithe	4,462.00		
				Sabbath School Mission	139.00		
				Investment	20.00		
				NAD Evangelism	341.00		
				Community Service	60.00		
				Dorcas	70.00		
				Flower Fund	210.00		
				Chin's Refund	600.00		
				Rent for Our Apt/church	850.00		
				Thanks Fund	415.00		
				Cooking Class	938.00		
				Church Building Fund	1,050.00		
				Church Growth	1,095.00		
				Literature, Books	507.00		
				Sabbath School Expense	139.00		
				Church Budget	1,650.00		12,546.00
28	05/23/26	Checking	05/23/26 offering de	Tithe	1,796.00		
				Sabbath School Mission	117.00		
				Investment	30.00		
				Adventist Chaplaincy Mi	353.00		
				Community Service	252.00		
				Flower Fund	600.00		
				Rent for Our Apt/church	4,200.00		
				Cooking Class	2,275.00		
				Senior Society	30.00		
				Church Building Fund	5,700.00		
				Church Growth	2,522.00		
				EM Ministry	10.00		
				Literature, books	132.00		
				Sabbath School Expense	146.00		
				Church Budget	1,130.00		19,293.00
				Total Deposits			

QuickBooks Deposit Detail

2:38 PM
05/31/26

QuickBooks SAMPLE
Southeastern California SDA Church
Deposit Detail
 January through May 2026

Type	Num	Date	Name	Account	Amount
Deposit		05/05/2026		Bank of America-Checking	46,975.26
			Southeastern Cal. Conference	#122100 Conference Remittance	-28,250.26
			Donors- Weekly Contributions	Women's Ministry Local	-500.00
			Donors- Weekly Contributions	Mission Overseas	-420.00
			Donors- Weekly Contributions	Church Building and Improvement	-2,000.00
			Donors- Weekly Contributions	Community Service	-150.00
			Donors- Weekly Contributions	Music Ministry	-300.00
			Donors- Weekly Contributions	Pathfinders	-60.00
			Donors- Weekly Contributions	Sabbath School Expense	-400.00
			Donors- Weekly Contributions	Tuition Assistance	-900.00
			Donors- Weekly Contributions	Church Budget	-11,500.00
			Donors- Weekly Contributions	Rental	-2,000.00
			Donors- Weekly Contributions	Pottluck	-120.00
			Donors- Weekly Contributions	Thanks - Local	-200.00
			Donors- Weekly Contributions	Miscellaneous Donations	-175.00
TOTAL					-46,975.26
Deposit		05/07/2026		Bank of Amercia- Savings	500,000.00
			Pacific Union Conference	Pacific Union Loan	-500,000.00
TOTAL					-500,000.00
Deposit		05/14/2026		Bank of America-Checking	27,145.00
			Southeastern Cal. Conference	#122100 Conference Remittance	-15,700.00
			Donors- Weekly Contributions	Church Building and Improvement	-600.00
			Donors- Weekly Contributions	Community Service	-120.00
			Donors- Weekly Contributions	Mission Overseas	-30.00
			Donors- Weekly Contributions	Music Ministry	-300.00
			Donors- Weekly Contributions	Pathfinders	-125.00
			Donors- Weekly Contributions	Sabbath School Expense	-400.00
			Donors- Weekly Contributions	Tuition Assistance	-150.00
			Donors- Weekly Contributions	Women's Ministry Local	-170.00
			Donors- Weekly Contributions	Church Budget	-6,700.00
			Donors- Weekly Contributions	Pottluck	-150.00
			Donors- Weekly Contributions	Thanks - Local	-300.00
			Donors- Weekly Contributions	Rental	-2,000.00
			Donors- Weekly Contributions	Miscellaneous Donations	-400.00
TOTAL					-27,145.00

PAYMENTS

- ▣ Checks
- ▣ Electronic payments/Zelle
- ▣ 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

CREDIT CARD

- ▣ Establish a policy (who, \$ limit)
- ▣ No personal charges
- ▣ Used only for church operating purchases



FINANCIAL ASSISTANCE

- ▣ Establish a written policy (purpose, criteria, who is responsible, identify amounts).
- ▣ Establish a benevolent fund (e.g. Needy Fund).
- ▣ Have documentation to support each transaction.

GIFTS/HONORARIUMS TO PASTORS AND OTHER CONFERENCE EMPLOYEES

- ▣ These gifts/honorariums are considered taxable income and must be reported to Conference payroll.

CHECK REQUEST

Date: _____

Requested by: _____

Pay to: _____

Amount: \$ _____

Purpose: _____

Charge to: _____

Approved: (1) Church Board Date _____

(2) Name: _____(print)

_____Signature

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 _____

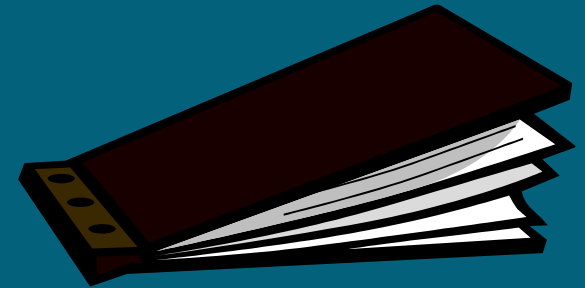
FOR _____

CHARGE TO _____

CHECK NO. _____

Disbursements

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



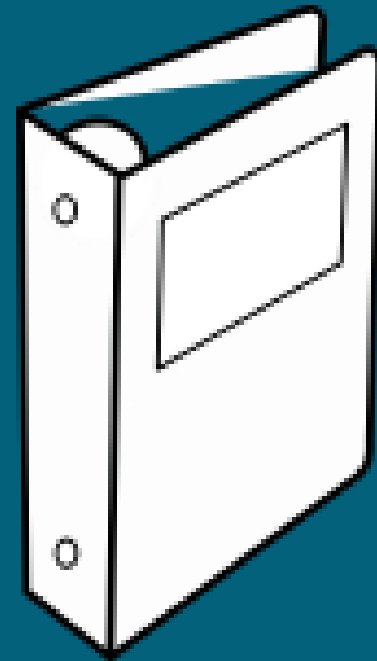
DISBURSEMENTS

- ▣ Each payment (check/electronic/Zelle) made must be supported by proper documentation – one of the following:
 - Vendor invoices/cash register 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 self-issued checks

Disbursement Voucher File

- ▣ File paid invoices/cash register receipts in check/electronic number order in a folder or binder.



DISBURSEMENTS

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

Excel Cash Disbursement Journal

CASH DISBURSEMENT JOURNAL
SAMPLE SDA CHURCH
May 31, 2026

CHK #	PAYEE	CHECK AMOUNT	CHURCH BUDGET	CHURCH BLDG	IT/ AUDIO	PATH-FINDERS	CHURCH SCHOOL	COMMUNITY SERVICES	GENERAL IMPROV.	SPECIAL 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	Vineyard 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:										
2406	Voided: Leonard Barnes	(54.95)	(54.95)								
2413	Voided: Malcolm Walters	(100.00)						(100.00)			
	Returned item charged (NSF)	7.50	7.50								
	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

SDA Church				Checks Written Report (Page 1)		
Printed 6/14/2026				CHECKING ACCOUNT - For the month ending May 31, 2026		
Chk. #	Date	Payee	Memo	Account	Amount	Total
-305	05/01/26	SE Calif. Conference of 7th Day Advent	Payroll (Custodian/Janitorial Services)	Custodian/Janitorial Services	484.43	484.43
-302	05/07/26	Advance Disposal Company, Inc.	Trash/Waste Management Services	Trash (Advance Waste Disposal)	101.95	101.95
-303	05/07/26	Dewey Pest Control	Exterminator/Pest Control Services	Exterminator/Pest Control (Dewey)	46.00	46.00
-304	05/07/26	Southern California Edison (SCE)	Electric Utilities	Electric Utilities (Southern California Ed	397.61	397.61
-306	05/07/26	Montgomery, Debra	Bulletin Printing	Office Supplies & Photocopy Services	136.38	136.38
-307	05/07/26	SE Calif. Conference of 7th Day Advent	SECC Youth Ministries	Juniors/Early-Teens/Youth (Activity	436.00	436.00
-308	05/12/26	Victor Valley Seventh-day Adventist Sch	tuition Assistance	Tuition Assistance (K-12)	400.00	400.00
-309	05/12/26	Victorville Seventh-day Adventist Church	Church Subsidy	Church School Operations/School Subs	645.00	645.00
-311	05/12/26	Southwest GAS Corporation	Natural Gas Utility (Monthly Bill)	Natural Gas (Southwest GAS Corporation	30.46	30.46
-312	05/12/26	Pacific Union Conference, (Revolving F	Monthly Mortgage Payment	Mortgage Payment (Pacific Union Revol	340.00	340.00
-317	05/12/26	Mesquit's Vacuums & Janitorial Supplies	Janitorial/Cleaning Supplies	Janitorial/Cleaning Supplies	141.62	141.62
-313	05/19/26	Hesperia Water District	Water use	Water & Sewage Treatment (Hesperia W	10.00	10.00
-314	05/19/26	Hesperia Water District	Water use	Water & Sewage Treatment (Hesperia W	268.01	268.01
-315	05/19/26	SuperMedia, LLC, (Yellow Pages)	Advertising, "Yellow Pages" (November	Advertising : Yellow Pages (SuperMedia)	22.80	22.80
-316	05/19/26	Verizon Communications Company	Telephone & Internet Service	Telephone & Internet Service (Verizon)	214.83	214.83
-318	05/21/26	High Desert Office Furniture	Desk Chair for Pastor's Office	Equipment Purchase & Repair	16.67	106.67
-319	05/26/26	Adventist Book Center (ABC)	Sabbath School Books/Resources	Adventist Book Center (ABC)	45.43	45.43
-320	05/29/26	SE California Conference of Seventh-day	Conference Remittance for December 20	Title	10,520.40	
				Sabbath School Missions (12 Sabbaths)	164.60	
				Sabbath School (13th Sabbath)	429.04	
				World Budget	199.00	
				ADRA (Disaster/Famine)	583.74	
				Adventist World Radio (AWR)	406.69	
				Conference Church/School Building Fu	10.00	
				Adventist Community Service (ACS)	22.00	
				Conference Budget	130.00	12,465.47
Total Checks						16,319.66

QuickBooks Check Detail

2:45 PM
06/07/26

QuickBooks SAMPLE
Southeastern California SDA Church
Check Detail
 January through May 31, 2026

Type	Num	Date	Name	Item	Account	Paid Amount
Check	8015	05/01/2026	The Gas Company		Bank of America-Checking	
					Gas Expense	-35.00
TOTAL						-35.00
Check	8016	05/10/2026	Southern Cal. Edison		Bank of America-Checking	
					Electricity	-555.00
TOTAL						-555.00
Check	8017	05/11/2026	Excel Landscaping		Bank of America-Checking	
					Landscaping Expense	-450.00
TOTAL						-450.00
Check	8018	05/17/2026	Southeastern Cal. Conference		Bank of America-Checking	
			Southeastern Cal. Conference		#122100 Conference Remittance	-20,110.00
TOTAL						-20,110.00
Check	8019	05/20/2026	Verizon California		Bank of America-Checking	
					Telephone, Telecommunications	-600.00
TOTAL						-600.00
Check	8020	05/22/2026	La Sierra Adventist Academy		Bank of America-Checking	
					School Subsidy	-6,000.00
TOTAL						-6,000.00
Check	8021	05/31/2026	Southeastern Cal. Conference		Bank of America-Checking	
					Payroll Expenses	-7,500.00
TOTAL						-7,500.00
Check	8022	05/31/2026	Burtec Incorporation		Bank of America-Checking	
					Waste Disposal	-450.00
TOTAL						-450.00

CLOSE MONTH

- ▣ Make sure all income and expenses for month entered
- ▣ Last check is usually the conference remittance check

MONTH CLOSING

- ▣ BANK RECONCILIATIONS
- ▣ PRINT MONTHLY REPORTS

FINANCIAL STATEMENTS

- ▣ Monthly
- ▣ At minimum should have beginning balances, income, expense and ending balances of each local fund
- ▣ List of checks written
- ▣ Balances of bank and investment accounts that agree to the fund balances with bank reconciliation

Year-end Functions

- ▣ Enter all information relative to contributions and expenses for the fiscal year
- ▣ Clear cut-off
- ▣ Close nominal accounts
- ▣ Year-end report
- ▣ Issue 1099-NEC forms by January 31

AUDIT NOTIFICATION PROCEDURE

- ▣ Policy – every 2 years
- ▣ Written request
- ▣ Allow approximately 3 weeks for records to be provided or audit scheduled



Auditing

11330 Pierce Street
Riverside, California 92505-3303
Mail: P.O. Box 79990
Riverside, California 92513-1990
Office: (951) 509-2374
Fax: (951) 509-2377
Secc.adventistfaith.org

Seventh-day Adventist Church

Dear Church Treasurer:

We need to conduct the audit of your church books. There is a period of **2 years** for us to review. We will need the documents from **January 1, 2024**, through **December 31, 2025**.

Below is a list of the records that are needed for audit. Be sure that you are sending each record requested and check the box provided for each item. Make a copy of this letter for your records and send a copy with the audit records.

Depending on the accounting software you are using, please do the following:

Jewel Users: Please open Jewel, go to File/File Transfer/Send to Auditor.

QuickBooks Users: Please provide a backup file if you use QuickBooks Desktop or provide access code for online QuickBooks users.

Other Accounting Software Users: Please provide the print outs of: Balance Sheet, General Journal, Profit and Loss, Disbursement Journal, Cash Receipts Journal, Bank Reconciliations

- 1. Financial Statements.**
For Jewel users, include all the month-end report printouts.
For QuickBooks users, include all the monthly Balance Sheet and Profit and Loss printouts.
For Other Accounting Software Users, all monthly financial statements.
For Excel Users, all monthly financial summary reports, cash receipt journals and disbursement journals. Follow all the proforma reports in the church treasurer's manual provided by the Conference.
- 2. Checkbook:** If you are using manual checks, please send the check stubs or copies of duplicate checks. For Excel users, all payments by cash, check and electronic methods must be listed with all the necessary information in the disbursement journal.
- 3. Disbursement Forms (D-2's):** Please organize in numerical order by check number/payment number. This is a file of all payments whether by check or electronically. Each payment should have supporting documentation in the form of invoices/cash register receipts. For other payments such as tuition assistance, needy assistance or other payments as voted by the church board, attach a copy of the board minutes and reference to the board action should be noted on the cash disbursements form.
- 4. Loan and Debts.** Please provide the records of any loans and debts of the church.
- 5. Weekly Offering Envelopes:** All weekly offering envelopes must be provided.
- 6. SECC Monthly & Weekly Receipt Reports:**
For churches sending weekly contribution envelopes/or scanning copies of weekly offering envelopes or reports for processing to the Conference, please send us the copies of the SECC reports.
- 7. Investments.** We need all the statements/records for your savings accounts and other investments.

- 8. **Church Board and Finance Committee Minutes.** We check the authorizations for the annual budget, for all out-of-the-ordinary expenditures, for opening and closing bank or investment accounts, and authorizing signatures and signature changes on accounts. If you do not have copies of the minutes, please obtain them from your church clerk. **Please provide company board minutes in English.**
- 9. **1096 Annual Summary and 1099-NEC Forms.** Please provide copies of these forms that were submitted to the Internal Revenue Service Center using your church's tax identification number. **Also, provide copies of W-9 Forms.**
- 10. **All Bank Statements** with canceled checks (including a copy of the January 2026 bank statement). Monthly bank reconciliations that agree to the financial statements should be provided.
- 11. **Affidavit: List of Church's Bank, Investment and Loan Accounts is enclosed** for the pastor and treasurer to sign.
- 12. **Internal Control questionnaire** is enclosed to be completed by the treasurer.

Please do the following:

1. Be sure that you send each record requested and check the box provided for each item.
2. Make a copy of this letter for your records and send a copy with the audit records.
3. Check the best way to contact you during the audit:
 - Phone Daytime (hours) _____ Phone # _____
 - Evening (hours) _____ Phone # _____
 - Email: _____

Please respond by **Thursday, May 28, 2026**, by either sending the records for audit or informing me of the date the records will be sent. If you have any questions, I can be reached by email at Faith.Whitter@seccsda.org or by phone at 951-509-2373.

Thanks for your cooperation!

Sincerely,

Faith Whitter, Conference Auditing Department Director

xc: Church Pastor
Verlon Strauss, Conference Treasurer

Enclosures

PLEASE RETAIN A COPY OF THIS LETTER FOR YOUR INFORMATION

Records/documents needed

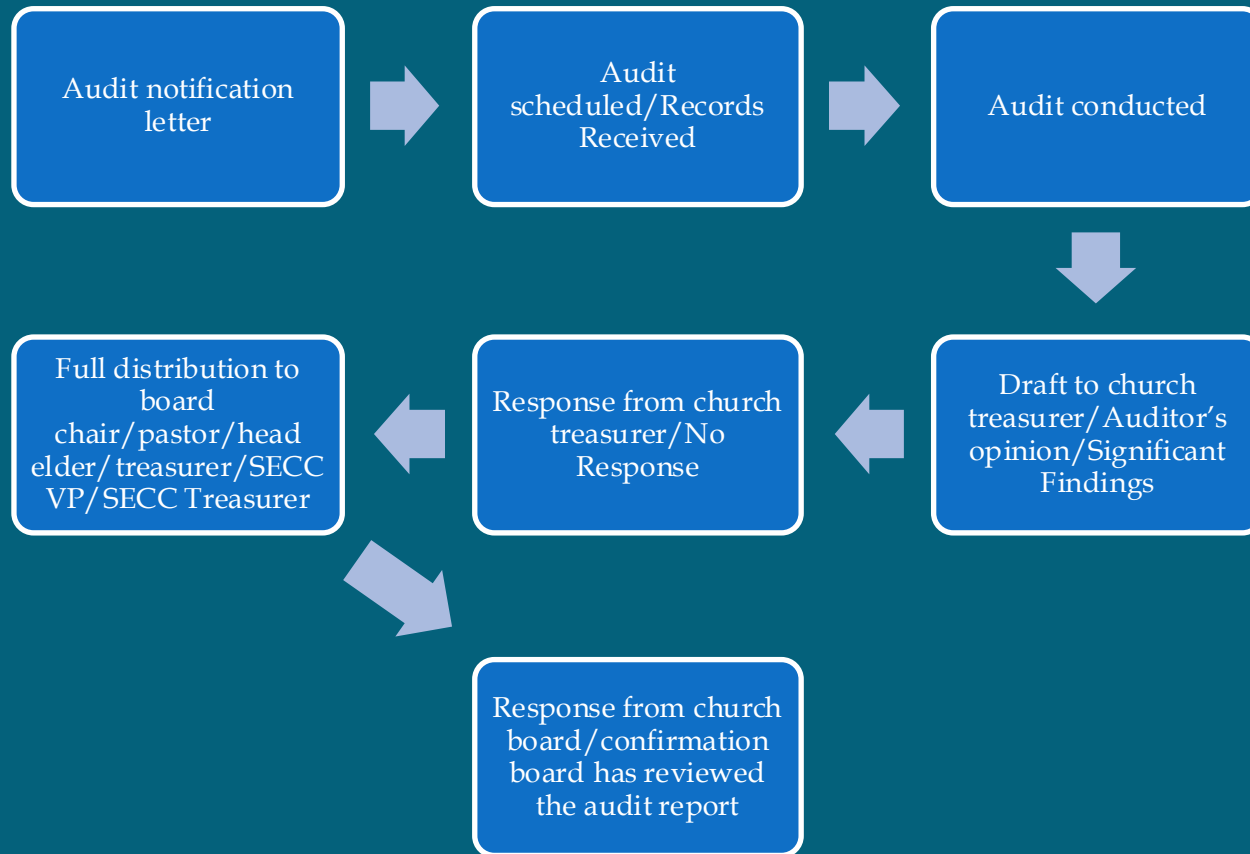
- ❑ Affidavit – List of Church's bank, investment and loan accounts
- ❑ Internal Control Questionnaire
- ❑ Cash receipts and Disbursements journals
- ❑ Detail General Ledger
- ❑ Financial statements including Balance Sheet
- ❑ All bank statements for all accounts
- ❑ Copies of cleared checks
- ❑ Investments
- ❑ Loans and Debts
- ❑ Disbursement file (D-2's) – Paid invoices and vouchers
- ❑ Check register
- ❑ Church Board minutes and Finance Committee minutes
- ❑ SECC Monthly & Weekly Receipts Summary, Offering envelopes
- ❑ 1096 Annual Summary, 1099-NEC forms, Copies of W-9 forms



AUDIT FINDINGS

- ▣ Bank reconciliations
- ▣ Board minutes
- ▣ Financial statements
- ▣ Receipts
- ▣ Disbursements
- ▣ Remittance to Conference
- ▣ School Subsidy
- ▣ Payroll & 1099
- ▣ Overspent department funds
- ▣ Inactive local church funds

Audit Process



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, the church board is required to respond to the audit findings.
- ▣ Final audit report distribution to church board chair/pastor/head elder/treasurer/Conference administration.

Role of Auditor

- ▣ Answer questions and provide assistance before audit
- ▣ Assist treasurers in safeguarding credibility

RESOURCES

The following can be found on the Conference website

seccadventist.org/treasury/resources:

- ▣ Treasurer's Manual
- ▣ Jewel training video

Jewel Support

- ▣ (352) 326-0093 – English
- ▣ (352) 535-0093 – Spanish
- ▣ support@jewelsda.com

Pacific time 6 am – 9 pm

(Please do not call during Sabbath hours.)

AUDITING

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