

Offerings and Disbursements

	Yes	Needs Attention
1. Do you require dual signatures for withdrawals and for endorsing and cashing church checks?	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you ask congregants to put offerings, including cash, in envelopes preprinted with their names and addresses?	<input type="checkbox"/>	<input type="checkbox"/>
3. Do you use a secure area for counting church offerings?	<input type="checkbox"/>	<input type="checkbox"/>
4. Do you always have at least two people present when counting money?	<input type="checkbox"/>	<input type="checkbox"/>
5. Do you enlist money counters who are unrelated and who don't work at the same place during the week?	<input type="checkbox"/>	<input type="checkbox"/>
6. Do you avoid selecting money counters who are experiencing financial crises?	<input type="checkbox"/>	<input type="checkbox"/>
7. Do you rotate money counting teams on a regular basis?	<input type="checkbox"/>	<input type="checkbox"/>
8. Do you avoid having money counters do their work behind closed doors?	<input type="checkbox"/>	<input type="checkbox"/>
9. Do you immediately stamp checks "FOR DEPOSIT ONLY" when endorsing them?	<input type="checkbox"/>	<input type="checkbox"/>
10. Do you use a small safe for petty cash, small valuables, keys, and important documents?	<input type="checkbox"/>	<input type="checkbox"/>
11. Do you deposit cash daily into your bank account to avoid having cash on the premises?	<input type="checkbox"/>	<input type="checkbox"/>
12. Do you have someone other than the tellers regularly reconcile the bank account and list of money received?	<input type="checkbox"/>	<input type="checkbox"/>
13. Do you send periodic statements to donors detailing the dates and amounts of gifts received?	<input type="checkbox"/>	<input type="checkbox"/>
14. Do you make all disbursements from petty cash, by check, or bank draft?	<input type="checkbox"/>	<input type="checkbox"/>

(Continued on back)

Legal/Finance Checklist

	Yes	Needs Attention
15. Do you prepare cash disbursements only when someone has approved and documented payment?	<input type="checkbox"/>	<input type="checkbox"/>
16. Do you mark supporting documents "paid" to prevent resubmission?	<input type="checkbox"/>	<input type="checkbox"/>
17. Do you lock up all bank checks?	<input type="checkbox"/>	<input type="checkbox"/>
18. Do you have someone other than the individual preparing disbursements reconcile check registers to the bank statements regularly?	<input type="checkbox"/>	<input type="checkbox"/>
19. Do you avoid making loans or the equivalent to staff or board members?	<input type="checkbox"/>	<input type="checkbox"/>
20. Do you strictly prohibit the use of church credit cards for personal purchases?	<input type="checkbox"/>	<input type="checkbox"/>

Notes: _____

Completed by: _____ Date: _____