

A	B	C	D	E	F	G	H	J	K	M	N
1	Church Name			LeiningerCPA, Ltd. / www.Leiningercpa.com				1st Q	3rd Q		
2	Financial Control Chart							4/21	10/21	Due Date	
4			Step 1. Ongoing Risk Identification and Assessment	Step 2. Define Control Responsibilities				Step 3. Monitoring and Reporting			
5			Description of Internal Control Procedures:	Individual Responsible and Frequency for:				Self-Assessment:		Monitoring Comments:	
6	Control Ref. #	Monitoring Risk	Describe existing procedures, limits, systems and controls; incl. description of GL account, report and/or file name	"Performer"	Freq.	"Reviewer"	Freq.	Track / Document Performance	Ref. to Proc. Descript.	Describe Status of Controls / Unresolved Items, - Describe Plan for Resolution of Exceptions List Target Date / Last Performed, if applicable.	
7											
8	A	2	Sec. II - OTHER CONTROLS - PERIODIC MONITORING								
9	A-10	2	BANK / CHURCH OPERATING ACCOUNTS		A		A				
10	A-11	2	Policies - Maintain written policies and proced's covering bank accounts and related activities. - Responsibility for updating the proced's: - Date the proced's were last updated: - Read and consider compliance while monitoring controls.								
11	A-12.1	2	H All depart'l expenses flow through one operating bank account.		A		A				
12	A-12.2	2	H Minimum number of other small \$ bank acct's are all recorded in the GL and subject to reconciliation/review per Section 1. -List any accounts that are not recorded in the GL:		A		A				
13	A-13	2	F Reconcile all bank checking and savings accounts monthly; - Prepared, and/or at least reviewed, by an independent person not involved in the cash receipts/dish. functions. -Explain reconciling items, and investigate checks > 3 mo's old.		A		A				
14	A-20	2	H Authorization - All cash withdrawals require two signatures and approval; List authorized individuals:		A		A				
15	A-21	2	H Transfers of large sums of money into or out of different accounts require two signatures and approval. -List auth. individuals:		A		A				
16	A-22	2	H Transfers among bank accounts on GL are properly authorized; - journal entries are reviewed by another person.		A		A				
17	A-23.1	2	H Board resolution is approved granting individ's specific authority and limits to conduct transactions on behalf of church and act as a signer in checking or savings accounts and/or loans. - Provide to bank.		A		A				
18	A-23.2	2	H Formally restrict transfers to only church bank acct's, or to specified other acct's such as for payroll, and prohibiting cash withdrawals over \$X, without second approval from a specified church leader. - Establish restrictions in writing with bank.								
19	A-23.3	2	H Consider establishing procedures for the bank to call-back to a specified phone number and church leader to verify certain types of bank account activity noted above.								
20	A-24	2	H Separate bank accounts are maintained for temporary or permanently restricted accounts.		A		A				
21	A-30	2	H Petty cash fund is used only for minor disbursements of cash which are not paid by check, and limited to \$200. - no other cash is stored at the church		A		A				
22	A-31	2	H Vouchers, and support such as receipts, are prepared for each disbursement from the petty cash fund.		A		A				