

---

 Organization Name

## Offerings and Disbursements Checklist

|   | <b>Yes</b>               | <b>Needs<br/>Attention</b> |
|---|--------------------------|----------------------------|
| 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 conduct thorough background checks on volunteers who handle money?  | <input type="checkbox"/> | <input type="checkbox"/>   |
| 5. Do you always have at least two people present when counting money?  | <input type="checkbox"/> | <input type="checkbox"/>   |
| 6. 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"/>   |
| 7. Do you avoid selecting money counters who are experiencing personal financial crises?                            | <input type="checkbox"/> | <input type="checkbox"/>   |
| 8. Do you rotate money counting teams on a regular basis?   | <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 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 counters 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 prepare cash disbursements only when someone has approved and documented payment?                        | <input type="checkbox"/> | <input type="checkbox"/>   |
| 15. Do you mark supporting documents "paid" to prevent resubmission?  | <input type="checkbox"/> | <input type="checkbox"/>   |

*(Continued next page)*

|   | <b>Yes</b>               | <b>Needs<br/>Attention</b> |
|---|--------------------------|----------------------------|
| 16. Do you lock up all bank checks?   | <input type="checkbox"/> | <input type="checkbox"/>   |
| 17. Do you disable or lock up credit card terminals when not in use?  | <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: \_\_\_\_\_

This is a sample document only. Your organization is responsible for compliance with all applicable laws. Accordingly, this checklist should not be used or adopted by your organization without first being reviewed and approved by a licensed attorney in your state. Brotherhood Mutual Insurance Company assumes no liability in the preparation and distribution of this checklist.