

A regular audit (and review) of the church's financial records and money handling practices must take place each year by members of the Stewardship Committee.

WESTMINSTER PRESBYTERIAN CHURCH – OMAHA

Procedures Memorandum for Handling Expenditures

To: All members, the pastor and staff of Westminster Presbyterian Church, Omaha, NE

From: Stewardship Committee

Subject: **Guidelines and Procedures for Handling Expenditures**

Date: October 11, 2010

Purpose: To establish uniform procedures for handling all church expenditures.

Scope: These procedures apply to the pastor, all church staff, and all church members and friends carrying out church business.

Guidelines for Handling Expenditures

The basic principle is dual control and separation of duties. The church should always have two non-related persons handling cash transactions from beginning to end together. Currently two people have access to sign checks. If the treasurer is not available, the second signer can negotiate a check in an emergency, but must have Session approval.

No person shall sign a check that is made out to himself/herself. Blank checks can never be signed in advance, UNDER ANY CIRCUMSTANCE.

Original invoices and/or receipts, not photocopies, must support all expenditures. If reimbursement is requested, proper processes must be followed including getting Session approval prior to purchase and implementation of activities whenever necessary as outlined in the church Procedures Memorandums. Also, reimbursement forms and proper request forms must be completed in order for any reimbursement of funds to occur. Church Procedures Memorandums and supporting forms can be found in the forms bank on the church website at www.westminsteromaha.org.

All payments should be resolved exclusively by check. The only exception would be the Family Emergency Fund (FEF); however, an FEF Request form must be submitted in full for every FEF withdrawn in accordance with established guidelines. Any requests that exceed the guidelines (over \$125 per quarter) will require prior Session approval.

Under NO circumstance will a blank check be issued. A Payee must always be designated.