

## **FINANCIAL REVIEW INTERVIEW QUESTIONS**

1. Is your accounting system a manual or computer system?
2. If you are operating a computer system, do you make backups? If so, how often?
3. Are the backups stored off site? If so, where?
4. Where is the accounting done for the church – at home or at the church?
5. How are invoices/vouchers files – by vendor, alphabetically, monthly, by check #?
6. Who are the authorized signers for voucher approval?
7. Who are the authorized signers for all bank accounts? Please bring a copy of the signature cards.
8. Who reconciles the bank statements?
9. Where are the blank checks kept?
10. Are there detailed job descriptions for the treasurer and financial secretary?
11. Where are the treasurer and financial secretary duties performed?
12. Is there a safe on the church property? Who has access to it?
13. Where are the church property deeds, property insurance and mortgage papers kept?
14. What is the Church Employer Identification Number?

15. Does your church facility have a fire alarm and/or a security system?
16. Are fire extinguishers accessible and are they recharged regularly?
17. Are first aid kits easily accessible and adequately supplied?
18. How many people count monies collected at worship services?
19. Are there written procedures for counting money?
20. Are the monies deposited in a timely manner?
21. What kind of personnel files are maintained and who has access to them?
22. Do you do background checks on all volunteers who are around the money and working with children?
23. Did you renew your corporation license with the state this past year?
24. Who did we meet with – name/position/date