

Excerpt from the 2026 Financial Policy document

Segregation of Duties

A key internal control over financial transactions is segregation of duties. The purpose of segregating duties is to limit the ability of any one person to perpetrate and conceal errors or irregularities. This is done by assigning to various personnel, volunteers, and vendors the responsibilities of authorizing transactions, recording transactions, and maintaining custody of assets. Proper internal controls that provide for segregation of duties serve not only to protect the Church's assets but also to protect those involved in handling funds.

Although the Church has numerous internal controls already in place, but because the Church has very limited staff, an outside accounting firm, the church treasurer and volunteers to mitigate risk, strengthening the Church's overall internal controls.