

TUMC INTERNAL CONTROLS POLICY
(updated 1/7/2015)

To comply with United Methodist Audit Procedures for the disbursement of donated funds, it is essential that we begin to comply with the following TUMC Internal Controls Policy for the approval of expenditures. This procedure will provide reasonable assurance that good stewardship is being used in disbursing the funds of Trinity Church.

POLICY:

- a. For recurring items in the normal course of operations (to include all utilities & Conference obligations) no signature of approval is necessary. (A list of these expenditures is included in the Procedures Manual.)
- b. For payments directly to invoiced vendors where non-recurring expenditures have been initiated by staff or Ministry Team action approval is required and designation of account to charge as outlined below in "Areas of Responsibility".
- c. For checks written to individuals or non-invoiced entities (i.e. Missions), the proper Check Request Form must be filled out, all supporting documentation must be attached and the proper signatures required as outlined below in "Areas of Responsibility". (Person making request should maintain a copy for their records.)
- d. The check signer (treasurer) cannot approve expenditures or release payment without proper approval.

AREAS OF RESPONSIBILITY:

Christian Education – Don Gebhard (Associate Pastor) or Ginny Thorp (Director of Children's Ministries)
Youth/Nursery/Creative Activities/SNW – Don Gebhard (Associate Pastor)
Other Program Ministry/Designated Funds – Ministry Team Chair or delegate.
Pastoral Ministry – Frank Fowler (Senior Pastor)
Senior Pastor Expenses – Ray Abbott (Business Administrator)
Property/Parsonage/Technology – Ray Abbott (Business Administrator)
Thrift Shop – Maureen Storey (Director)
Office Ministry – Pattie Huff or Lois Spender
Missions – Leslie Williams Wexler/Carol Munro (Missions co-Chairs)

ADDITIONAL NOTES:

- a. To eliminate lost items it is suggested that you do not submit requests less frequently than weekly. All expenses should be submitted within 30 days.
- b. Please use the updated check request form provided. (Also available in the church office.)
- c. All expenditures from designated accounts may be approved using the check request payment form.
- d. Please forward this policy to any ministry team members who may require reimbursements.
- e. Electronic approvals and requests (i.e. emails) are acceptable in instances where ministry team leaders/delegates are not readily accessible.