Audit Guidelines

 For churches with an annual budget of less than $250,000, an independent qualified member of the church or other volunteer from another church can perform audit procedures and evaluate internal controls and report the results directly to the church’s finance committee. This audit is to be done at least once every three years.

 For churches with an annual budget between $250,00 and $500,000, it is suggested that a professional accountant perform the audit. This audit is to be done at lease once every three years.

 For churches with an annual budget greater than $500,000, it is recommended that the audit should be completed and reported on by external Certified Public Accountant (CPA). This audit is to be done every other year.

 Please see Appendix A, *Local Church Audit Guide Recommended Procedures*, and Appendix B, *Local Church Audit Guide Internal Control Checklist*.