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“Greensboro woman facing multiple charges after reportedly stealing from the church where she worked....79-year-old is accused of forging checks and embezzling more that \$150,000...”



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“Former Church Secretary In Georgia Charged With Embezzling As Much As \$400K”

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“Church treasurer's husband arraigned on embezzlement charges”



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Can I Trust Anyone?

You can trust everyone, **IF** you implement some commonsense policies that **protect** you, your volunteers and staff, and your congregation.



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REPORT TO THE NATIONS[®]

2020 GLOBAL STUDY ON OCCUPATIONAL FRAUD AND ABUSE



"87% of those involved were First Offenders with no prior criminal record."

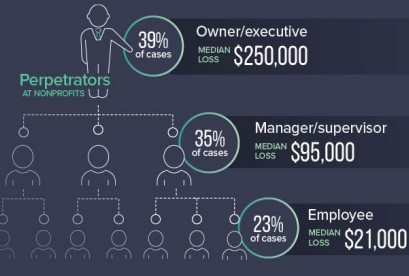
ACFE
Association of Certified Fraud Examiners

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Perpetrators AT NONPROFITS



Role	Percentage of Cases	Median Loss
Owner/executive	39%	\$250,000
Manager/supervisor	35%	\$95,000
Employee	23%	\$21,000

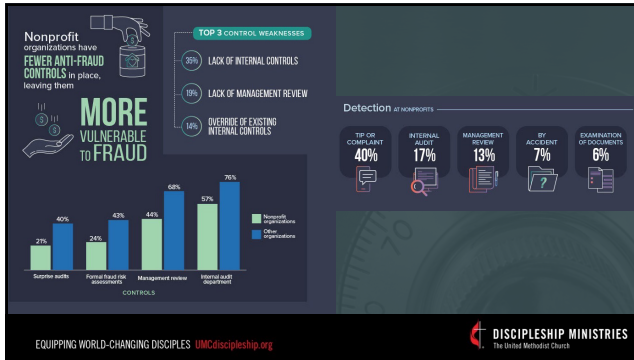
"Be a financial leader in your congregation, but stay away from financial transactions."

28 Victim Organizations Report to the Nations

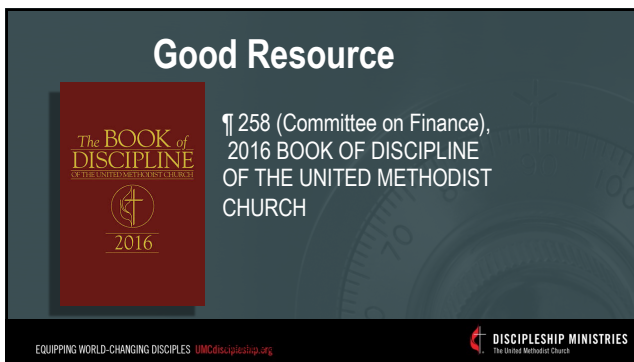
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Great Resource

Church Financial Records Handbook

For Financial Secretaries, Treasurers and Others

A Complete Guide to the Tools That Help You Support the Financial Ministries of Your Church

Available from www.cokesbury.com

GUIDELINES

Finance

Handling God's Money in the Church

UNITED METHODIST 2017-2020

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Policies

- Two people shall be present when offerings are present
- Financial gifts should be secured at church until deposited
- Offerings should not be taken to someone's home
- Deposits should be delivered to bank in sealed bag
- Counting should be done by at least two unrelated persons
- Counter's sheet should have deposit verification attached

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Safeguard Your Mailed-in Offerings

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✓ **ENSURE THE MAIL IS SECURE WHEN IT IS RECEIVED.**

A rented mailbox at the post office is the best way to go when you are receiving significant donations via USPS. Mail delivered to a standard mailbox in front of the church is a temptation to theft.

✓ **PROVIDE PROPER PRECAUTIONS WHEN MAILED OFFERINGS LEAVE THE POST OFFICE BOX.**

It is always recommended that two or more people be present when handling the offering, and at least two are required for counting the offering. An easy way to accomplish this is to have two counters retrieve mailed-in offerings from the post office before counting the weekly offering.

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1. FINANCIAL TRANSPARENCY
2. INTERNAL CONTROLS
3. COMPREHENSIVE AUDITS

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• Culture of openness
 • Clear financial statements
 • Conscientious about fund restrictions
 • Donor statements at least quarterly
 • Connect dollars and ministry
 • Up-to-date records
 • Honest communication

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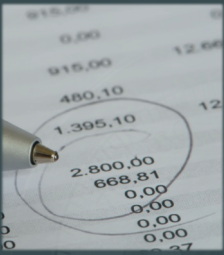
• Physically secure assets
 • Segregation of duties
 • Authorization procedures
 • Multiple signatures
 • Documentation
 • Training of volunteers & employees

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- Independent
- Regular
- All Accounts
- In & Out
- Documentation
- Controls
- Security
- Recommendations



CHURCH AUDITS

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THE CHURCH AUDIT: YOU CAN DO THIS!

LOCAL CHURCH AUDIT GUIDE

WEBINAR

CHURCH AUDIT GUIDE FAQs





CHURCH AUDITS

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Bonuses of Technology?

- **Computer based finances**
 - Reporting is more accessible
 - Backups are much easier
- **Electronic Giving**
 - Less cash, checks handled
 - Greater consistency
 - Downloadable to CMS
- **Password security**
 - Controlling access
- **Credit Cards**
 - Convenience/Generosity
 - Offer fraud protection

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Challenges of Technology?

- **Computer based finances**
 - Temptation to neglect controls
 - Software intimidation
 - Cyber-security
- **Electronic Giving**
 - Cost added
 - Signup intimidation
- **Password security**
 - Lax password security
- **Credit Cards**
 - Approval process challenging
 - Delay in statements

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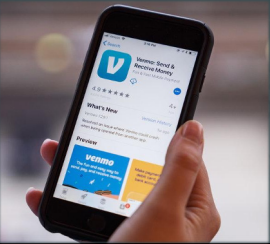
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Challenges of Technology?

Venmo, Zelle, Cash, ApplePay, etc.

I don't think we're there yet with security for church giving.

(givebutter.com)



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Ask For Help

- District Superintendent
- Conference Treasurer
- Conference CF&A
- Cokesbury Guidelines (\$3.99)
- www.gcfa.org
- www.umcdiscipleship.org/stewardship
- facebook.com/umcstewardship
- ksloane@umcdiscipleship.org

YOU'RE NOT ALONE

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QUESTIONS?

THANK YOU!

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TUESDAY, MAY 24, 2022, 6:30CDT

A HEART "STRANGELY WARMED" BY GETTING RID OF DEBT (w/ Joe Park of Horizons Stewardship)

Henry Ward Beecher said, "A church debt is the devil's salary" which probably seems a little extreme today. Many of our churches would not be in the buildings we are without some debt. We do know that money that is spent to retire debt (or in some cases, to simply pay the interest on debt) is money that could be used to expand mission and ministry.

TUESDAY, JULY 12, 2022, 6:30CDT

MAKING THE ANNUAL CAMPAIGN YOUR OWN

Will your church be planning an annual campaign this year? If the pandemic has moved your folks out of the routine of the annual campaign, this may be the year to innovate and make the campaign more personal than a pre-packaged experience! A campaign can be an important piece, but it is just a piece of what could (and should) be a larger stewardship strategy for your church. Join Rev. Ken Sloane, Director, Stewardship & Generosity as we explore the existing annual campaign resources, time-tested tools and how a year-round strategy can make this a meaningful experience for your leaders and your congregation!

UPCOMING WEBINARS

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