



COVENANT PRESBYTERIAN INSURANCE PROGRAM FIDELITY CHECKLIST

Church Name: _____ PIN: _____

Address: _____ City: _____ State: _____ Zip: _____

Description	Yes	No	N/A	Comments
CASH				
1. Immediately following all regular and special worship services or meetings at which an offering is received, all checks and cash is counted and properly recorded by two or more unrelated persons designated by the Session or the Trustees.				
2. Immediately following the counting and recording process, all checks and cash are locked in a safe on the premises, or deposited in a bank depository facility.				
3. Food scrip or other cash equivalents are kept in a safe or other locked depository on the premises.				
4. Cash and checks received in the mail, or delivered in person, are counted and recorded in the presence of two persons identified by the Session or Trustees, checks are marked "For Deposit Only," and locked in a safe on the premises.				
5. Cash and check records are kept on a regular, weekly basis for all receipts, and average weekly income is reviewed by the appropriate committee of the Session or Trustees.				
FINANCIAL POLICIES				
1. All accounts from church and related organizations are audited annually by a CPA or an Audit Committee consisting of persons appointed by the Session or Trustees, consistent with G-10.0401 of the Book of Order .				
2. A financial system has been established for separate authority for signing vouchers, writing checks, and signing checks; dollar limitations are placed on check amounts for single signature check-writing processes.				
3. Signing blank checks is strictly prohibited under any and all conditions.				
4. Reconciliation process includes all of the following practices: A. Proper signatures on all checks. B. No alterations in payee, payer or amounts. C. All voided checks are properly accounted for and noted. D. All checks are properly endorsed.				

Verified by: _____ Treasurer

Date: _____

CPIP recommends that the church go through this checklist on a yearly basis or when there are personnel changes.