

Church treasurer handover

Internal control - Complete and check the amounts; no automatic calculations.

FICTIONAL EXAMPLE - illustrative names and figures in USD

Church / organization

Hope Church

Cutoff date

2026-10-31

Currency

USD

Period reviewed

2026-01-01 / 2026-10-31

Handed over by

Ana López

Received by

Luis Méndez

1. Balances at the cutoff

Account / reference	Recorded	Checked	Difference
Cash	300.00	290.00	-10.00
Bank	1,200.00	1,200.00	0.00
Total for this currency	1,500.00	1,490.00	-10.00

Difference = checked minus recorded. Do not offset amounts without explaining why.

2. Funds with a designated purpose

Fund / purpose	Designated amount	Schedule reference
Missions	200.00	F-01

Designated funds already form part of the balances. Do not add them again as extra money.

Differences and missing documents to review

Cash difference 10 pending review. No unexplained expense entered.

Church treasurer handover

Records, open items and access

FICTIONAL EXAMPLE - illustrative names and figures in USD

3. Records handed over or located

- ☒ Report through the cutoff date
- ☒ Cash count and supporting records
- ☒ Bank statements and reconciliation
- ☒ Designated fund schedule
- ☒ Income and expense documentation
- ☒ Advances and commitments listed
- ☒ Document and backup locations
- ☒ Permissions and next steps reviewed

Document location / attachment reference

T-2026-10 / C-01 / B-01 / F-01

Do not include passwords, PINs, access codes or complete card numbers.

4. Open items and continuity

Open item / missing evidence	Amount, if relevant	Owner / review date
Review cash difference	10.00	2026-11-02 / Luis

Notes and follow-up agreements

Cash difference 10 pending review. No unexplained expense entered.

Next review

2026-11-02

Person responsible for review

Luis Méndez

5. Handover, receipt and review

Handed over by	Received by	Reviewed by
Ana López	Luis Méndez	Elena Rivera
Date	Date	Date
2026-10-31	2026-10-31	2026-10-31

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