ContaIglesia

Church treasurer handover

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

Church / organization

Cutoff date | **Currency** | **Period reviewed**

Handed over by | **Received by**

1. Balances at the cutoff

Account / reference	Recorded	Checked	Difference
Total for this currency			

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

2. Funds with a designated purpose

Fund / purpose	Designated amount	Schedule reference

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

Differences and missing documents to review

Church treasurer handover

Records, open items and access

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

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

Notes and follow-up agreements

Next review

Person responsible for review

5. Handover, receipt and review

Handed over by	Received by	Reviewed by
Date	Date	Date
Space to sign when printed	Space to sign when printed	Space to sign when printed