

# Church Internal Audit Report

## Title Page

- Title: Internal Audit Report – [Church Name]
- Audit Area: (e.g., Financial Stewardship, Donations, Expense Management).
- Date:
- Prepared By: (Internal Audit Committee).

## Executive Summary

- Key findings: Mismanagement of funds, lack of proper documentation, or non-compliance with tax regulations.
- Summary of critical recommendations.

## Introduction

- Purpose: Ensure transparent financial management and alignment with mission objectives.
- Scope: Review donations, expenses, and fund allocations.

## Objectives and Scope

- Evaluate financial record accuracy.
- Ensure proper allocation of tithes, offerings, and donations.
- Assess compliance with government tax requirements.

## Methodology

- Techniques: Financial statement reviews, donation tracking, invoice sampling.
- Criteria: Church policies, applicable tax laws.

## Findings and Observations

- Examples:
  1. Unaccounted donations.
  2. Misclassification of expenses.
  3. Missing receipts for expenditures.

## **Recommendations**

- Develop a centralized donation tracking system, enforce receipt policies, and ensure compliance with tax laws.

## **Conclusion**

- Acknowledge cooperation and suggest periodic audits for better accountability.

## **Action Plan**

- Detail steps for improving financial stewardship with responsible individuals or committees.