MORAVIAN CHURCH IN AMERICA SOUTHERN PROVINCE
Provincial Financial Office
459 South Church Street Winston-Salem, NC 27101-5314
Renee Honey CFO
Tel: (336) 722-7922 rhoney@mcsp.org

February 1, 2026

To: Treasurers and Trustee Chairs/Vice Chairs

RE: Annual Church Audit

Dear Friends,

All financial books, records, and bank accounts of Moravian Church Southern Province congregations are required to undergo an **independent annual audit**. This audit is a key element of faithful stewardship and financial accountability within our churches.

Purpose of the Audit
An audit provides reasonable assurance that church funds and assets are being properly handled, safeguarded, and reported. It supports transparency, good governance, and trust within the congregation and across the Province.

Audit Requirement
Each year, the Church Board must appoint either:

- An **audit committee from the congregation**, or
- An **external auditor**

The auditor is appointed by the **Finance Committee** and reports its findings to that committee and the Church Board.

Independence Standards (Must Meet All)
To be considered **independent**, the auditor:

- **May not** be the individual who prepares or maintains the church's financial records
- **May not** be a board member or church officer
- **May not** be a close family member, close friend, or otherwise subject to the influence of anyone involved in financial recordkeeping

Audit Scope
The audit must include:

- **All church bank accounts and investment accounts**
- **All church organizations and auxiliary accounts** (e.g., memorial funds, special purpose funds, church-operated preschools or ministries)

If certain organizations maintain separate financial records, they must be **separately audited** and included in the church's overall reporting.

Reporting Requirements
A detailed audit report must be provided to:

- The **Church Board**
- The **Church Membership**
- The **Provincial Chief Financial Officer**

The following documents must be submitted to the Provincial Financial Office:

- **Audit Report Certificate**
- **Audit Form - Statement of Cash Receipts and Disbursements**
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Deadlines and Provincial Share
Completed reports are due to the Provincial Chief Financial Officer by: **May 15, 2026**
Provincial Share data cut-off is July 31,2026

These reports are used in calculating the **Provincial Share**. Please note the following policy:
"Resolved, if the data required (church audit) by the provincial share formula is not delivered by July 31 of any year, prior year data will be used to compute the provincial share. Current data—if received—may be used at the discretion of the PSSB."

Forms and Instructions
The **Statement of Cash Receipts and Disbursements calculations remain unchanged from 2023**.
Please:

- Use **only the current-year forms**
- **Do not reuse prior-year forms**
- Read all instructions carefully and complete all sections

Attached are the standard report forms, auditors' certificate, and audit guidelines. Please retain copies for your church's records. These guidelines are provided as a resource; the audit committee determines the extent of its procedures.

Submission Instructions

Please email completed reports and certificates to:

Provincial Financial Office

Attn: Renée Honey

📧 accounting@mcsp.org

Compliance

If the Financial Report or Audit Certificate is not submitted by the required deadline, the Provincial Elders' Conference (PEC) may require the Chair of the Joint Board to convene a meeting of the Joint Board—or, if necessary, a Church Council—to ensure immediate compliance.

If your church anticipates difficulty meeting the deadline, please contact the Provincial Financial Office as early as possible so we can assist.

Should you have any questions before beginning your audit, please feel free to reach out.

Blessings,

Renée Honey

Chief Financial Officer

Attachments