



A Resolution Concerning Responsible Money Management in Congregations

WHEREAS, In the last eighteen months in only one of the synod's mission districts (a) two office workers were found to be embezzling funds, (b) two congregations did not properly report and/or pay withheld employee taxes, and (c) one congregation experienced conflict over whether to disclose the congregation's assets to its members; and

WHEREAS, The ELCA provides free resources that can be downloaded easily to assist in congregational financial management such as "Financial Best Practices for Congregations," "Congregational Audit Guide," "Internal Control Best Practices," and "Congregational Treasurers' and Bookkeepers' Financial and Accounting Guide; and

WHEREAS, Most of the synod's congregations are thorough and complete in their financial reporting, careful in the way their assets are managed, and in full compliance of tax laws and, therefore, should not run the risk of receiving bad reputations though the misdeeds of others; therefore be it

RESOLVED, That the Northeastern Pennsylvania Synod in assembly recommends to all of its congregations that

1. There be a complete disclosure to the members of those congregations the assets and liabilities of the congregations so that there is transparency concerning what the congregations own and what the congregations owe;
2. There be safeguards in the way money is handled in the congregations so that, for one example, at least two unrelated persons count all incoming money;
3. There be safeguards in the way money is spent, such as requiring two signatures on every check with those signatures being added after the checks have been prepared;
4. All accounts be audited annually by persons who were not also involved in managing the accounts (that is, never audit your own work);
5. The congregations adopt annual budgets as called for in their constitutions as the correct way to grant permission for the expenditure of all funds

consistent with whatever constitutional latitude is granted to the congregation council for limited, special expenditures;

6. Honest and conscientious volunteers and staff who handle funds be protected from unwarranted accusations though the employment of good practices in accountable money management;
7. Congregation councils pay special attention to the collecting and remittance of withheld taxes from congregational employees, including any persons working in related agencies such as child care programs.

Presented on April 23, 2023 by

The Rev. Carl D. Shankweiler, Pastor, Zion Lutheran Church, Frackville, and
Trinity Chapel, Buck Run

Dr. Donald Boyer, Treasurer, Northeastern Pennsylvania Synod;

Louise McCloughan, Chairperson, Synod Council Finance Committee

The Committee of Reference and Counsel recommends “A Resolution Concerning Responsible Money Management in Congregations” for adoption by this assembly.