

10 Foundations of Church Financial Integrity:

A Checklist to Assess and Improve Best Practices



In today’s environment, the need for churches to operate by the highest standards of financial integrity has never been greater.

Ready to assess where your church stands? Use the ECFA checklist below as your guide in addressing 10 foundational areas that are key to operating with excellence and integrity.

10 Integrity Foundations		YES	NO
1	Biblical foundation. Our financial operations are driven by the church’s unwavering commitment to biblical truths and practices.		
2	Financial oversight. We have an active, responsible governing body who oversees the church’s financial resources with diligence.		
3	Board independence. Our governing body has at least 5 members, and a majority of them are <u>“independent.”</u>		
4	Responsible use of resources. We have reasonable procedures in place to ensure that church funds are used in ways that further our tax-exempt purposes and are consistent with other legal requirements.		
5	CPA engagement. Each year, we engage an independent certified public accountant for an audit, review, or compilation of the church’s financial statements (as appropriate <u>based on our size</u>).		
6	Appropriate transparency. We willingly share a copy of our church’s most recent annual financial statements upon request, in addition to project reports on restricted gifts and other disclosures required by law.		
7	Compensation approval. The independent governing body or committee annually approves a fair and reasonable compensation package for the lead pastor.		
8	Conflicts of interest. Our church has adopted and follows a sound conflict-of-interest policy covering key staff and members of the governing body.		
9	Honoring gift restrictions. When restricted funds are raised, we properly account for, and spend them consistently with, the giver’s intent.		
10	Stewardship culture. Our church’s stewardship culture reflects truthfulness in communications, acting in the best interest of givers, avoiding percentage-based compensation in fundraising, and issuing appropriate gift acknowledgments according to tax law guidelines.		

If you answered “Yes” to these 10 questions, congratulations! With your strong commitment to integrity, you could be a great candidate for ECFA certification.

As a certified church, displaying ECFA’s trusted seal can help strengthen your testimony and encourage greater generosity. To learn more about the benefits of certification, visit [ECFA.church/Join](https://www.ecfa.org/ECFA.church/Join).

Looking for more resources to build upon your integrity foundation? Check out these other free tools from ECFA:



[ECFA’s Integrity Standards for Churches](#)
(Seven Standards of Responsible Stewardship™)



[5 Building Blocks of Church Financial Integrity](#) (eBook)



[5 Building Blocks of Church Financial Integrity](#) (Podcast)



“Managing God’s resources is serious business, and we don’t take that responsibility lightly. ECFA certification allows us to go beyond what is required to demonstrate accountability and reflects our willingness to be transparent and upright in all we do.”

Denise Craig, Executive Pastor, Abba’s House, Hixson, TX