



Enhancing Trust

ECFA Certification Application for Churches

PLEASE READ ALL DIRECTIONS CAREFULLY

Name of church _____
(Exactly as you want it published in the ECFA accredited organization list on the website after approval)

Church Employer Identification Number (EIN): _____

Mailing address _____

City _____ State _____ Zip _____

Street address _____ City _____ State _____ Zip _____
(Not PO Box)

Phone _____ Fax _____

Public email _____ Website _____

Application contact person —

Prefix (Mr., Mrs., Dr., etc.) _____ Title (Sr. Pastor, Exec. Pastor, etc.) _____ Phone _____

Name _____
(This is the individual who will receive a copy of the application, with salary data redacted, who will be contacted if ECFA has questions regarding your application.)

Contact person's email address _____ *(For internal use only — ECFA will not publicize)*

Church's top leader — *Church's top leader in terms of the staff organizational chart (not necessarily the highest paid), i.e., senior pastor, lead pastor, or comparable position.*

Prefix (Mr., Mrs., Dr., etc.) _____ Title (Sr. Pastor, etc.) _____ Phone _____

Name _____

Email address _____ *(For internal use only — ECFA will not publicize)*

Whom should donors contact if they have questions? —

Prefix (Mr., Mrs., Dr., etc.) _____ Title (Sr. Pastor, Exec. Pastor, etc.) _____ Phone _____

Name _____

Email address _____ *Donor contact information will be publicized on Member Profile*

Additional Contact Information

Executive pastor (responsible for financial operations) or similar position —

Prefix (Mr., Mrs., Dr., etc.) _____ Title (Exec. Pastor, etc.) _____ Phone _____

Name _____

Email address _____ *(For internal use only — ECFA will not publicize)*

Chief financial officer, business administrator, or similar position —

Prefix (Mr., Mrs., Dr., etc.) _____ Title (CFO, Business Administrator, etc.) _____ Phone _____

Name _____

Email address _____ *(For internal use only — ECFA will not publicize)*

Stewardship director, development director, or similar position —

Prefix (Mr., Mrs., Dr., etc.) _____ Title (SD, DD, etc.) _____ Phone _____

Name _____

Email address _____ *(For internal use only — ECFA will not publicize)*

Please describe the activities of your church in 100 words or less. The description generally should clearly evidence the evangelical nature of the church. This description will be used in response to any requests for information about your church unless you provide an alternate description of activities for publication purposes.

Date Founded _____

Standard 1 — *Doctrinal Issues*

Every organization shall subscribe to a written statement of faith clearly affirming a commitment to the evangelical Christian faith or shall otherwise demonstrate such commitment and shall operate in accordance with biblical truths and practices.

Please check the box indicating your church's compliance with Standard 1.

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

ECFA's statement of faith is:

1. We believe the Bible to be the inspired, the only infallible, authoritative Word of God.
2. We believe that there is one God, eternally existent in three persons: Father, Son and Holy Spirit.
3. We believe in the deity and humanity of Christ, in His virgin birth, in His sinless life, in His miracles, in His vicarious and atoning death through His shed blood, in His bodily resurrection, in His ascension to the right hand of the Father, in His present rule as Head of the Church, and in His personal return in power and glory.
4. We believe that for the salvation of lost and sinful men regeneration by the Holy Spirit is absolutely essential.
5. We believe in the present ministry of the Holy Spirit, by whose indwelling the Christian is enabled to live a godly life.
6. We believe in the resurrection of both the saved and the lost—they that are saved unto the resurrection of life and they that are lost unto the barrenness of damnation.
7. We believe in the spiritual unity of believers in our Lord Jesus Christ, with equality across racial, gender and class differences.

If your church has a statement of faith or other documentation of a commitment to the evangelical Christian faith, submit in PDF or Word format to APP@ECFA.org or provide a hard copy.

Standard 2 — Governance

Every organization shall be governed by a responsible board of not less than five individuals, a majority of whom shall be independent, which shall meet at least semiannually to establish policy and review its accomplishments.

YES NO

A. Did the full board meet at least two times within the last twelve months?

Y N

B. At board meetings during the last twelve months, were the majority of those in attendance and voting independent board members? (See Standard 2 commentary at www.ECFA.org for ECFA's definition of "independent.")

Y N

If you responded NO to any of the above questions pertaining to Standard 2, please provide explanations.

Standard 3 — Financial Oversight

Each organization shall prepare complete and accurate financial statements. The board or a committee consisting of a majority of independent members shall approve the engagement of an independent certified public accountant, review the annual financial statements and maintain appropriate communication with the independent certified public accountant. The board shall be apprised of any material weaknesses in internal control or other significant risks.

A. Does the board or its designated committee (consisting of a majority of independent members) maintain appropriate communication with the independent certified public accountant and is apprised of any material weakness in internal controls or other significant risks?

Y N

B. Is the full board apprised by the CPA of any significant deficiencies in internal controls, compliance issues, or risks?

Y N

Please indicate which one of the following financial statements you are submitting:

- U.S. GAAS/GAAP audit**, with disclosure notes, performed by an independent certified public accounting firm (required for applicants with over \$3 million in total income)
- Review** with disclosure notes performed by an independent certified public accounting firm (allowed for applicants with less than \$3 million in total income)*
- Compilation** with disclosure notes performed by an independent certified public accounting firm (allowed for applicants with less than \$2 million in total income)*
An otherwise independent certified public accounting firm that performs outsourced accounting functions for the organization meets this requirement.

* **Note:** Applicants submitting a review or compilation must also submit the Supplemental Information (starting on page 8).

Annual Report — Did your church issue an annual report for the most recent fiscal year end?

Y N

If **YES**, please submit a copy of the annual report to ECFA.

Standard 4 — Use of Resources and Compliance with Laws

Every organization shall exercise the appropriate management and controls necessary to provide reasonable assurance that all of the organization’s operations are carried out and resources are used in a responsible manner and in conformity with applicable laws and regulations, such conformity taking into account biblical mandates.

<p>A. Does your church carry out its operations and use its resources in a responsible manner and in conformity with applicable laws and regulations? If NO, please explain.</p>	<input type="checkbox"/> Y	<input type="checkbox"/> N
<p>B. If your church receives donor-restricted gifts, do you separately account for these funds contributed and expend the funds within the donor-imposed restrictions? If NO, please explain.</p>	<input type="checkbox"/> Y	<input type="checkbox"/> N
<p>C. Do individual workers at your church raise support using the deputized fundraising approach? If YES, please describe this process and how your organization provides adequate discretion and control over these funds.</p>	<input type="checkbox"/> Y	<input type="checkbox"/> N
<p>D. Does your church host a donor-advised fund (DAF)? If YES, please provide copies of sample donor agreements and sample materials provided to prospective DAF donors and indicate the amount of unrestricted net assets on your most recent financial statements related to the donor-advised funds that are hosted by your organization.</p> <p style="text-align: center;">\$ _____</p>	<input type="checkbox"/> Y	<input type="checkbox"/> N
<p>E. Does your church directly fulfill part or all of its mission in foreign countries? If NO, proceed to page 5.</p> <p>If YES, please answer the following questions relating to your organization’s foreign activity:</p> <ol style="list-style-type: none"> 1. Approximately how much was sent to or spent in foreign countries in the past fiscal year, including gifts-in-kind (this number may be approximated)? <p style="margin-left: 40px;">Cash \$ _____ Noncash \$ _____</p> 2. In order to assure that funds sent to foreign countries were used to further its mission objectives, did your church: <ol style="list-style-type: none"> a. Review and approve the foreign program activity? b. Budget for and approve the amount of funds sent? c. Receive accounting and program reporting on the use of funds? d. Receive reports from internal auditors on the use of funds? e. Receive reports from independent auditors on the use of funds? f. Conduct inspections of the foreign program activity? 3. Does your church comply with U.S. Treasury OFAC procedures to ensure funds are not transmitted to recipients that may be subject to sanctions or listed on Specially Designated Nationals List? 4. Does your church comply with U.S. Treasury disclosure requirements for the transportation (into or out of the U.S.) of currency or monetary instruments in aggregate exceeding \$10,000? 	<input type="checkbox"/> Y	<input type="checkbox"/> N

Standard 5 — Transparency

Every organization shall provide a copy of its current financial statements upon written request and shall provide other disclosures as the law may require. The financial statements required to comply with Standard 3 must be disclosed under this Standard.

An organization must provide a report, upon written request, including financial information on any specific project for which it has sought or is seeking gifts.

A. Are your church's financial statements (audited, reviewed, or compiled) provided to anyone upon written request?

Y	N
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B. To the best of your knowledge, is your church in full compliance with applicable federal, state, and municipal laws and statutory provisions relating to financial reporting and disclosure?

Y	N
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If you responded NO to questions A or B, please provide explanations.

Standard 6 — Compensation-Setting and Related-Party Transactions

Every organization shall set compensation of its top leader and address related-party transactions in a manner that demonstrates integrity and propriety in conformity with ECFA's Policy for Excellence in Compensation-Setting and Related-Party Transactions.

A. Does the board or a committee authorized by the board annually approve the senior pastor's total compensation package and receive notification annually of the total compensation package of any senior pastor's family members who are employed by the church or any of its subsidiaries or affiliates?

Y	N
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B. If the senior pastor's total compensation package (including compensation, housing allowance and all benefits) is over \$150,000, does the board annually follow these steps:

Y	N
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1. The board or a committee authorized by the board makes the decision regarding total compensation, and those participating in the decision-making process do not have any conflict of interest in the decision, whether direct or indirect. That is, no person in the decision-making process is:
 - a. related to the person whose compensation is being addressed,
 - b. subordinate to the person whose compensation is being set,
 - c. a person whose compensation is determined in a manner that involves input or decision-making by the person whose compensation is being set, or
 - d. otherwise has a conflict of interest.
2. The board or committee shall obtain reliable comparability data with respect to the position for which compensation is being set. Such comparability data shall be for functionally comparable positions, and shall be for organizations as similar as possible to the organization and shall be updated at least every five years.
3. The board or committee shall determine appropriate total compensation, taking into consideration the comparability data referred to above, as well as the skills, talents, education, experience, performance, and knowledge of the person whose compensation is being set.
4. The board or committee shall document its compliance with the factors described above.
5. The board or committee shall contemporaneously document its decision regarding total compensation and, if applicable, its rationale for establishing compensation at a level that exceeds that which is supported by the comparability data.

NA

6. If the process described in steps 1–5 above is conducted by a committee, the board shall determine its role in affirming, ratifying, or otherwise approving the total compensation package. Board members who have a conflict of interest in determining total compensation (such as employees of the organization) should be recused from any deliberations regarding the compensation of the top leader.

If you responded NO to questions A or B, please provide explanations.

C. Does your church have a written conflict of interest policy? If **YES**, please attach a copy.

 Y N

D. Was your church involved in any related-party transactions in the past year? If **YES**, please provide an explanation as to the types, dollar amounts, and approval processes for significant related-party transactions.

 Y N

E. Is your church under investigation (or has it been in the last year) by any government authority? If **YES**, please explain.

 Y N

F. Is your church involved (or has it been in the last year) in litigation? If **YES**, please explain.

 Y N

Standard 7 — *Stewardship of Charitable Gifts*

7.1 Truthfulness in Communications. In securing charitable gifts, all representations of fact, descriptions of the financial condition of the organization, or narratives about events must be current, complete, and accurate. References to past activities or events must be appropriately dated. There must be no material omissions or exaggerations of fact, use of misleading photographs or any other communication which would tend to create a false impression or misunderstanding.

7.2 Giver Expectations and Intent. Statements made about the use of gifts by the organization in its charitable gift appeals must be honored. A giver's intent relates both to what was communicated in the appeal and to any instructions accompanying the gift, if accepted by the organization. Appeals for charitable gifts must not create unrealistic expectations of what a gift will actually accomplish.

7.3 Charitable Gift Communication. Every organization shall provide givers appropriate and timely gift acknowledgments.

7.4 Acting in the Best Interest of Givers. When dealing with persons regarding commitments on major gifts, an organization's representatives must seek to guide and advise givers to adequately consider their broad interests.

An organization must make every effort to avoid knowingly accepting a gift from or entering into a contract with a giver that would place a hardship on the giver or place the giver's future well-being in jeopardy.

7.5 Percentage Compensation for Securing Charitable Gifts. An organization may not base compensation of outside stewardship resource consultants or its own employees directly or indirectly on a percentage of charitable contributions raised.

A. Does your church comply with each of the ECFA Standards for Stewardship of Charitable Gifts listed above?

 Y N

B. To the best of your knowledge, is your church in compliance with applicable charitable solicitation laws, state registration requirements, security regulations and other statutory provisions?

 Y N

If you responded NO to questions A or B, please provide explanations.

Attendance: Approximately how many adults and children attend your church (in person) on a typical weekend? (If multisite, all physical campuses combined. Please provide a specific number, not a range.)

Approximate attendance: _____

How many locations do you have? _____

If you are associated with a denomination/association, please indicate which one.

How did you learn about ECFA? (Check all that apply)

- | | | |
|---|--|---|
| <input type="checkbox"/> ECFA's Website | <input type="checkbox"/> ECFA Webinar | <input type="checkbox"/> Current ECFA Accredited Organization |
| <input type="checkbox"/> ECFA Forum/Conference | <input type="checkbox"/> Board Member | <input type="checkbox"/> Donor(s) |
| <input type="checkbox"/> Other Conference/Convention (Which one?) | <input type="checkbox"/> Radio/TV | |
| _____ | <input type="checkbox"/> Other (specify) _____ | |

Statement of Compliance

As a church applying for certification by ECFA, we affirm that the information provided in this accreditation application and the accompanying supporting documents fully and fairly describes the financial reporting, disclosure, and administrative practices of our church. We also affirm as an applicant to abide by the terms of the relationship between ECFA and its members as set forth in the ECFA bylaws (ECFA.org/Content/Bylaws) regarding both the application process and any subsequent relationship.

Please Print Name _____

By entering your name above, you acknowledge your affirmation
of the Statement of Compliance

Date

Position _____

Organization Name _____



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Telephone: 540-535-0103 • 800-323-9473 • Fax: 540-535-0533
Email: APP@ECFA.org • Website: ECFA.org



Supplemental Information

This form must be completed by churches who are submitting a Review or Compilation with this application **but is not required if submitting an audit.**

If more space is needed for any questions on these pages, please attach a separate sheet.

1. What is the timeliness of reconciling all of the church's cash and cash equivalents accounts (this includes bank, savings, and money market accounts)? For example, monthly?

YES NO

2. Does the church have inventory that is not reflected on the financial statements? If **YES**, please describe and estimate the value of the inventory?

Y N

Does the church have plant, property or equipment assets that are not reflected on the financial statements? If **YES**, please describe and estimate the value of these assets.

Y N

3. Please estimate the amount of payables or accruals that are not reflected at the end of the accounting period. \$ _____

4. Are there any payables (whether or not reflected on the financial statements) to employees or related parties? If **YES**, describe and identify amounts?

Y N

5. Are the terms and other provisions of long-term liability agreements properly disclosed in the financial statements? If **NO**, please describe.

Y N

6. Are net assets classified between unrestricted, temporarily restricted, and permanently restricted on the financial statements? If **NO**, please explain.

Y N

7. Are expenses functionally allocated (program, general and administration, and fund-raising) either on the statements of activity or in the footnotes to the financial statements? If **NO**, please provide an estimate of the functional expenses that agrees with total expenses on the year-end financial statements:

Program Expenses	
General and Administrative	
Fundraising	
Total Expenses	

— This amount should equal your total expense on your financial statements

Y N

Click here for a booklet explaining expense allocations, see www.ECFA.org/PDF/Allocating-Reporting-WEB.pdf

8. Please describe the internal controls relating to cash and checks received by the church. Identify the position title of the individuals performing the various steps in the process, e.g., opening the mail, counting checks and cash, preparing the deposit, taking the funds to the bank, performing the bank reconciliation.

9. Please describe the internal controls relating to the disbursement of funds. Identify the position titles of the individuals performing the various steps in the process, e.g., approving invoices, expense reports, etc., for payment, writing/preparing the checks, signing the checks, and distributing the checks.

10. Does the church have (and follow) an accountable expense reimbursement plan? If **NO**, please explain.

11. How does the church determine whether workers will be considered employees or independent contractors?

12. How many Forms W-2 and Forms 1099-MISC were issued for the most recent year?

Forms W-2 _____ Forms 1099-MISC _____

13. Have there been any occurrences of significant fraud in the church in the last five years? If **YES**, please describe in a separate document.

YES NO

Y	N
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Y	N
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Enhancing Trust

Board Information

Board Chair – Please enter the board chair’s name and mailing address. Information on the entire board will be collected at a later time.

Name _____

Address _____

Related by blood or marriage to another board member or staff member?

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

Material business relationship with the organization or other board members?

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

If YES, indicate the relationship. _____ If YES, indicate the relationship. _____

ECFA Fee Schedule

Local Churches:

Local churches (including multi-site) use this table for the fee calculation.

Fee Schedule		
<i>Average Weekly Attendance:</i>		
<i>At Least</i>	<i>But Less Than</i>	<i>Accreditation Fee Is</i>
0	1,000	\$ 625
1,000	2,500	900
2,500	5,000	1,200
5,000	7,500	1,750
7,500	10,000	2,400
10,000	15,000	3,000
15,000	20,000	3,650
20,000		4,400



Enhancing Trust

Subsidiary and Program Information

ECFA makes available through its website summary information on accredited organizations as well as subsidiaries and programs of accredited organizations.

To qualify as a **subsidiary**, the following criteria must be met: (1) the financial activity of the subsidiary is included in the church's audit, and (2) the subsidiary is an evangelical nonprofit ministry.

To qualify as a **program**, the activity (not a separate entity) must be conducted under the control of the accredited church.

If you have subsidiaries or programs that meet the above criteria and you would like them listed with ECFA, please complete the following for each subsidiary:

Church Name: _____

1. Subsidiary or Program (please check one)

Name _____

Address _____

City _____ State _____ Zip _____

Telephone _____ Fax _____

E-mail _____

Website _____

Organization type (such as missions, adoption, counseling, etc.) _____

Contact Person _____

Description (100 words or less)

2. Subsidiary or Program (please check one)

Name _____

Address _____

City _____ State _____ Zip _____

Telephone _____ Fax _____

E-mail _____

Website _____

Organization type (such as missions, adoption, counseling, etc.) _____

Contact Person _____

Description (100 words or less)

3. Subsidiary or Program (please check one)

Name _____

Address _____

City _____ State _____ Zip _____

Telephone _____ Fax _____

E-mail _____

Website _____

Organization type (such as missions, adoption, counseling, etc.) _____

Contact Person _____

Description (100 words or less)

** If you have more subsidiaries, photocopy this document as needed. **

Summary of Required Documents

- Two references from current ECFA-accredited members. (ECFA will send you a link to a digital reference webpage that you can make available to the organizations providing the references.)⁽¹⁾
- Articles of incorporation⁽¹⁾ (signed and dated by the appropriate corporate officer, such as the corporate secretary), if available.
- Bylaws⁽¹⁾ (signed and dated by the appropriate corporate officer, such as the corporate secretary)
- Mission or purpose statement⁽¹⁾
- Statement of faith – if your church does not have a statement of faith, please explain why and how your church demonstrates its commitment to biblical truths and practices.⁽¹⁾
- Financial statements for the most recent 12-month fiscal period⁽¹⁾
 - A. Audited financial statements with disclosure notes by an independent CPA are required if annual revenue is \$3M or above (GAAP).
 - B. Financial statements with disclosure notes reviewed by an independent CPA if annual revenue is \$2M to \$3M (GAAP or Modified Cash).
 - C. Financial statements compiled by an independent CPA** if annual revenue is under \$2M (GAAP or Modified Cash).
Note: Churches submitting a review or compilation must complete the Supplemental Information form on pages 8-9.
- Management or comment letter from the independent CPA relating to the most recent accounting period, if a letter was received.⁽¹⁾
- Most recent annual report (if such a report was prepared) and brochures/pamphlets prepared by the church and distributed to constituents.⁽¹⁾
- \$500 application fee
- Completed and signed ECFA application form

** An otherwise independent certified public accounting firm that performs outsourced accounting functions for the organization meets this requirement.

⁽¹⁾ Please submit in PDF format, if possible, to APP@ECFA.org.