

2.4.1 Financial

Accountability of the Senior Minister

The Senior Minister is accountable for the organization's financial performance and condition. This includes the planning, budgeting, and prudent management of the Church's financial and material assets. The Senior Minister shall:

- Ensure that financial practices are fiscally, socially, and environmentally responsible,
- Comply with generally accepted accounting principles (GAAP)
- Prevent material deviation* from the Board-approved budget or unauthorized use of designated funds
- Maintain sufficient internal controls to safeguard assets and limit financial risk
- Review monthly financial statements
- At least once every five years, the Senior Minister engages qualified professionals to review the Church's financial records and processes.

*Material deviation includes any change big enough to affect the church's financial health or strategic direction.

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