Tithe and Offering Reports Workflow

	Submission Deadline	1 Month Outstanding	2 Months Outstanding	3 Months Outstanding	Financial Review / Audit
	By 10th of each month	4 weeks O/S	8 weeks O/S	13 weeks O/S	
Action	LCT prepares and submits the previous month's T&O report to Miss/Conf Treasury by the 10th after month-end. ACMS batches are closed weekly. Remittances should preferably be deposited into the Miss/Conf bank account weekly, or at least monthly.	Miss/Conf Treasury sends a gentle reminder to the LCT.	Miss/Conf Treasury sends a follow-up email to the LCT, copying the local church pastor. Miss/Conf Treasury can assist with o/s reports through a visit to the local church or remotely.	Miss/Conf Treasury emails the LCT, copying the pastor and Officers' Committee (OffCom), and requests the pastor's support to ensure that o/s reports are submitted.	OffCom or Miss/Conf Treasury requests the Internal Auditor to conduct a full financial review/audit of the local church books and report the findings to OffCom and ExCom.
Expected Response	Submit reports by the deadline and advise Miss/Conf Treasury early of any anticipated delay.	LCT emails Miss/Conf Treasury to explain any delay and contacts the team for assistance.	Local church pastor checks in and works with the LCT to submit o/s reports to Miss/Conf Treasury.	OffCom works with the pastor and Miss/Conf Treasury to ensure o/s reports are submitted.	Internal Auditor completes the review/audit and reports findings and recommendations to OffCom and ExCom.
Communication	From: LCT To: Miss/Conf Treasury	From: Miss/Conf Treasury To: LCT	From: Miss/Conf Treasury To: LCT Cc: Local church pastor	From: Miss/Conf Treasury To: LCT Cc: Pastor; OffCom	From: OffCom or Miss/Conf Treasury To: Internal Auditor Report to: OffCom; ExCom

Recommendation to Local Church Board

- Consider providing additional support to the LCT, such as appointing an assistant.
- If the LCT's circumstances have changed (e.g. increased work commitments), consider nominating a replacement in line with church procedures, to ensure the T&O reports are submitted regularly.
- Encourage the LCT to keep financial records accurate and up to date each week.

LCT = Local Church Treasurer | **T&O** = Tithe and Offering | **Miss/Conf** = Mission/Conference | **OffCom** = Officers' Committee | **ExCom** = Executive Committee | **o/s** = outstanding