

# About LUFAS

Last Updated: 15 May 2017 at 10:36

## *Introduction to LUFAS*

The Local Unit Financial Auditing System (LUFAS) is a web application that allows area auditors, assistant area auditors, and local priesthood leaders worldwide to:

- Perform audits online.
- Track audit progress during an audit cycle.
- Track audit exception resolution.
- Print paper audit forms.
- Produce various audit reports.

To access LUFAS:

- Go to [audit.ldschurch.org](http://audit.ldschurch.org).
- Log in using your LDS Account username and password.

# Accessing the Local Unit Financial Auditing System (LUFAS)

Last Updated: 15 May 2017 at 10:37

LUFAS is an Internet-based system. The computer used to access LUFAS must have a high-speed Internet connection.

To access LUFAS, go to [audit.ldschurch.org](http://audit.ldschurch.org). Log in using your LDS Account username and password

In this article, the terms stake and stake president also refer to districts and district presidents. The terms ward and bishop also refer to branches and branch presidents.

## *General Access Information*

The Local Unit Financial Auditing System (LUFAS) is a web application that allows area auditors, assistant area auditors, and local priesthood leaders worldwide to:

- Perform financial audits online.
- Track audit progress during an audit cycle.
- Track audit exception resolutions.
- Produce various audit reports.
- Print paper financial audit forms.

To access LUFAS, you need an LDS Account that is tied to your membership record number. If you do not have an LDS Account, you may register for one at [ldsaccount.lds.org](http://ldsaccount.lds.org).

## *Access Rights*

Your current Church calling or assignment determines what you can see and do in LUFAS.

### Stake and Ward Callings and Assignments

	What You Can See and Do
Stake president	View stake and ward audits, sign stake audit as unit leader, sign ward audits as stake president, create stake reports, reopen submitted audits, use practice audit mode

Stake clerks, stake clerks for finance	View all stake and ward audits, create stake reports, use practice audit mode
Stake audit committee chairman	View stake and ward audits, sign stake and ward audits as chairman, edit audit committee notes, enter audit exception resolution dates, create stake reports, reopen submitted audits, use practice audit mode
Stake audit committee member	View stake and ward audits, edit audit committee notes, create stake reports, use practice audit mode
Stake auditor	View stake and ward audits, conduct stake and ward audits, sign stake and ward audits as auditor, use practice audit mode
Bishop	View ward audit, sign ward audit as unit leader, use practice audit mode

#### Other Church Callings and Assignments

	What You Can See and Do
Area Presidency	Create area reports, use practice audit mode
Area audit committee chairman	View all area audits, create area reports, use practice audit mode
Area audit committee member	View all area audits, create area reports, use practice audit mode
Area auditor	View all area audits, conduct area audits, delete area audits, enter paper audit results, create area reports, reopen submitted audits, access area auditor dashboard, use practice audit mode
Assistant area auditor	View all coordinating council audits, conduct audits, enter paper audit results, create reports for coordinating council, access area auditor dashboard, use practice audit mode

Mission president	View district and branch audits within mission, sign as mission president on independent branches, create mission reports, reopen submitted audits, use practice audit mode
Mission presidency secretary	View all district and branch audits in mission, create mission audit reports, use practice audit mode
Mission audit committee chairman (optional assignment)	View all district and branch audits in mission, sign as committee chairman on independent branches, edit audit committee notes, enter audit exception resolution dates, create mission audit reports, reopen submitted audits, use practice audit mode
Mission audit committee member (optional assignment)	View all district and branch audits in mission, edit audit committee notes, create mission audit reports, use practice audit mode
Mission auditor	View all district and branch audits, conduct district and branch audits, sign district and branch audits as auditor, use practice audit mode

### ***How to Obtain LUFAS Access***

LUFAS obtains your current Church calling or assignment by accessing the Church Directory of Organizations and Leaders (CDOL). Your Church assignment is updated in CDOL either indirectly, through Church calling or assignment entries in Leader and Clerk Resources (LCR) or Member and Leader Services (MLS), or directly by someone with CDOL access rights. The table below indicates how your Church assignment is entered into CDOL.

Note: Once CDOL is updated, it may take 24 hours for LUFAS to recognize your Church calling or assignment.

#### Stake and Ward Callings and Assignments

	How Your Church Assignment is Obtained by CDOL
Stake president	Church headquarters enters assignment in CDOL.

Stake clerks, stake clerks for finance	Stake clerk adds standard assignment in stake LCR or stake MLS.
Stake audit committee chairman	Stake clerk adds standard assignment in stake LCR or stake MLS.
Stake audit committee member	Stake clerk adds standard assignment in stake LCR or stake MLS.
Stake auditor	Stake clerk adds standard assignment in stake LCR or stake MLS.
Bishop	Church headquarters enters assignment in CDOL.

Other Church Callings or Assignments

	How to Obtain LUFAS Access
Area Presidency	Church headquarters enters assignment in CDOL.
Area audit committee chairman	Area auditor enters assignment in CDOL.
Area audit committee member	Area auditor enters assignment in CDOL.
Area auditor	Church headquarters enters assignment in CDOL.
Assistant area auditor	Area auditor enters assignment in CDOL.
Mission president	Church headquarters enters assignment in CDOL.
Mission presidency secretary	Mission president enters assignment in CDOL.
	Mission president enters assignment in CDOL.

Mission audit committee chairman (optional assignment)	
Mission audit committee member (optional assignment)	Mission president enters assignment in CDOL.
Mission auditor	Mission president enters assignment in CDOL.

# Adding and Updating Donor Records

Last Updated: 28 August 2015 at 10:13

ADDING A NEW DONOR

ADDING NONMEMBERS

UPDATING DONOR RECORDS

LINKING DONOR RECORDS TO MEMBERSHIP RECORDS

CORRECTING INCORRECT RECORD ASSIGNMENTS

CORRECTING DUPLICATE DONOR RECORDS

TO MERGE TWO DONOR RECORDS IN MLS

## *MLS Procedures*

A donor record is created in MLS for each person or organization that makes any payment to a Church unit.

ADDING A NEW DONOR

To add a new donor:

1. With the list of donors open, click Add. The question "Is the new donor a member of your unit?" appears.
2. Click Yes.
3. Find and select the member on the list, and click OK.

To handle the donations of new members who make a donation before their membership records arrive, do the following:

1. On the MLS menu bar, click Finance.
2. Click Add/Update Donors.
3. On the bottom of the screen, click Add.

4. Click Yes when asked if the donor is a member of the unit.
5. Click Individual Not Found.
6. Enter the donor's name and address, and then click Add.
7. Click OK.

An item will later appear on your urgent task list that states some donors need to have their record number recorded. When the records arrive, click on the link in Urgent Tasks to match the name to the record. The program will automatically link the donor information to the record.

In MLS a child is treated as any other member of the ward. When you enter the donation for a child, choose his or her name from the ward list just as you would an adult.

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#### ADDING NONMEMBERS

A nonmember can pay tithing or make donations but will have to be added to the donor list. When you are given the option to choose a donor name from the ward list, click Add at the bottom left of the window. Follow the instructions on the screen. Once the nonmember is added, he or she will be in your donor list.

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#### UPDATING DONOR RECORDS

To update a donor record:

1. On the MLS menu bar, click Finance.
2. Click Add/Update Donors.
3. Find the donor, and click on the name. You will see a screen where you can change the donor name, type, and address. For member donors, you can also link donor records to member records by using the Select button. You can also check the box labeled Show spouse on donor report to include the spouse's name on this person's donor statements. (This is typically used when a husband and wife make all their donations under the husband's name).
4. Make your changes, and click Save.

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#### LINKING DONOR RECORDS TO MEMBERSHIP RECORDS

When you add or update a donor record for a member of your unit, you can link the donor record to a membership record by selecting the member from a member record list. This will link the membership record number to the donor record. It will also copy the member's current address information to the donor record. To link the records in MLS:

1. On the MLS menu bar, click Finance.
2. Click Add/Update Donors.



3. Click on the donor's name.
4. In the Member Type box, make sure that Member of Unit is selected.
5. Click on the Select button at the top right.
6. Select the correct donor in the member record list, and then click OK.
7. Click Save.

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#### CORRECTING INCORRECT RECORD ASSIGNMENTS

A donor's record may be incorrectly associated with some other member's record number. To correct it in MLS:

1. On the MLS menu bar, click Finance.
2. Click Add/Update Donors.
3. Click on the donor's name.
4. In the Member Type box, make sure that Member of Unit is selected.
5. Click on the Select button at the top right.
6. Select the correct donor in the member record list, and then click OK.
7. Click Save.

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#### CORRECTING DUPLICATE DONOR RECORDS

If you discover that a donor is listed in MLS under two donor names, you need to merge the two names into one so that all of his or her donations are under one name. Merging records or changing the status of the records will clean up the list.

Note: The names on the donor records must be different in order to be merged; a simple solution to this is to add a middle initial.

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#### TO MERGE TWO DONOR RECORDS IN MLS:

1. On the MLS menu bar, click Finance.
2. Click Add/Update Donors. The Add/Update Donors screen appears.
3. Click the Merge Donors button at the bottom of the screen. The Merge Donors window opens.
4. In the From Donor field, click the Select button, and choose the name of the temporary donor.
5. In the To Donor field, click the Select button, and choose the name of the permanent donor (the donor with a membership record number).
6. Click OK.
7. Click Save.

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MLS 3.6.2

Merge Donors

From Donor:

To Donor:

**Note:** The From Donor will be merged with the To Donor. The From Donor will be set to hidden, and all records associated with the From Donor will be associated with the To Donor. This action cannot be undone.

# Annual Charitable Cash Contributions Official Tax Summary Statement

Last Updated: 8 September 2016 at 15:52

## *Policy and Principles*

The Annual Charitable Cash Contributions Official Tax Summary Statement is a record of contributions made to the Church by a donor to more than one unit. This statement provides one statement for the donor regardless of where the donation was made. In the past, donors would have to obtain a tax-valid donation statement from each unit to which he or she donated.

This statement is sent every January so it is accessible to donors in time for filing personal tax returns. Note that these statements are produced only for donors in the United States who have donated.

## *Procedures*

### *LCR Procedures*

1. From Leader and Clerk Resources, click Finance and then click Tithing Settlement. From the Year End Statement tab, print the pre-generated donor statements.
2. In the Pre-generated Donor Statements section, click the link to view the pre-generated statements. Pre-generated statements will be available before January 31.

### *MLS Procedures*

In MLS, you can find the statement by clicking on Finance, then Finance Statements, and then Official Tax Summary Statement.

**Annual Charitable Cash Contributions Official Tax Summary Statement**

Adams, John Andrew (000-1234-123A)  
 125 East Shepherd Street  
 Rockwood UT 84000

EIN:237300405

This statement contains a record of voluntary contributions to The Church of Jesus Christ of Latter-day Saints made by the named donor(s) during the year 2012.

The Church provided no goods or services in consideration, in whole or in part, for the contributions detailed below but only intangible religious benefits.

25 Jan 2013

We have received and recorded your donation(s) for 2012 as follows:

Date	Donated To	Amount	Date	Donated To	Amount
15 Jan 2012	Rockwood 1st Ward	40.00	08 Jul 2012	Rockwood 1st Ward	2,000.00
05 Feb 2012	Rockwood 1st Ward	240.00	15 Jul 2012	Rockwood 1st Ward	1,500.00
19 Feb 2012	Rockwood 1st Ward	1,634.00	02 Sep 2012	Rockwood 1st Ward	1,815.00
04 Mar 2012	Rockwood 1st Ward	40.00	09 Sep 2012	Rockwood 1st Ward	625.00
11 Mar 2012	Rockwood 1st Ward	2,500.00	30 Sep 2012	Rockwood 1st Ward	1,200.00
25 Mar 2012	Rockwood 1st Ward	245.00	28 Oct 2012	Ridgeway 4th Ward	4,000.00
15 Apr 2012	Rockwood 1st Ward	40.00	04 Nov 2012	Ridgeway 4th Ward	161.00
06 May 2012	Rockwood 1st Ward	40.00	11 Nov 2012	Ridgeway 4th Ward	2,000.00
03 Jun 2012	Rockwood 1st Ward	40.00	02 Dec 2012	Ridgeway 4th Ward	50.00
01 Jul 2012	Rockwood 1st Ward	40.00			

<b>Total</b>	<b>USD 18,210.00</b>
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Summary by Subcategory	Amount
Tithing	17,740.00
Fast Offerings	470.00

<b>Total</b>	<b>USD 18,210.00</b>
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# Audit Changes

2016 Year-End Financial Audits  
December 2016

THE CHURCH OF  
**JESUS CHRIST**  
OF LATTER-DAY SAINTS

This document describes the changes that have been made to the audit questions for the 2016 year-end financial audits. The changes are found in the online Local Unit Financial Auditing System (LUFAS) as well as the paper audit forms. Paper forms for ward and branch audits are identified as version W11. For stake and district audits, paper forms are version S11.

In this document, the terms *bishop* and *bishopric* refer also to branch presidents and branch presidencies. The terms *stake president* and *stake presidency* refer also to district presidents and district presidencies. The term *unit leader* refers to the bishop, branch president, stake president, or district president. References to wards and stakes apply also to branches and districts.

## Procedure Review and Risk Assessment Questions

### Support Questions

Audit questions in the Procedure Review and Risk Assessment section help the stake auditor determine whether Church-approved financial procedures are understood and followed. Several of these audit questions now include *support questions* as part of their instructions. Support questions help the stake auditor focus on the purpose of the audit question.

For example, stake audit question 5 asks the following:

Do a stake presidency member and the stake clerk for finances or two stake presidency members always work together to count received funds and to record and transmit amounts?

The purpose of this audit question is to determine whether the stake is following the companionship principle as they handle received funds. Three support questions are included in the instruction that follows this audit question:

Ask the following questions. If the answer to any question is no, mark “No.”

- Do both people always count the money together?
- Do both people always record and transmit the amounts together?
- Are both people always together with the funds throughout this process?

These support questions focus on different aspects of the companionship principle.

The stake auditor should ask support questions in the Procedure Review and Risk Assessment section exactly as they are written. Doing so helps the unit leader, the clerk for finances, and the stake auditor focus on the policy or principle behind each audit question. This focus, in turn, helps the stake auditor determine whether leaders and clerks understand and follow Church-approved procedures.

### Clarifications and Corrections

#### *Stake and Ward Audits—Question 3: Financial Training for Leaders*

The stake president ensures that clerks, stake leaders, and ward leaders are taught their financial responsibilities and that they are adequately trained. The bishop has the same responsibility for all ward leaders and clerks. Some leaders and clerks may need occasional training; others may need frequent training. In previous audits, this question set a minimum training frequency of once every 12 months. Recognizing that this may be too frequent for some leaders and clerks and not frequent enough for others, the minimum training frequency of once every 12 months has been removed.

The stake president and the bishop should determine the training content and frequency needed to make sure that each leader and each clerk learns and remembers his financial duties. The stake audit committee can provide valuable counsel to the stake president and the bishops on the content and frequency of financial training.

#### *Stake and Ward Audits—Question 7: Deposits*

Where a 24-hour bank depository is available, the two people who prepared the deposit should also deposit the funds in the bank on the same day the funds are opened and verified. Deposits are prepared by a bishopric member and another Melchizedek Priesthood holder, usually the clerk who helped verify the donations.

In previous audits, the instructions for this question omitted the requirement that the two people who make the deposit should be the same two people who prepared the deposit. This omission has now been corrected.

**Stake and Ward Audits—Question 10: Signing Checks and Payment Approval Forms**

Checks and payment approval forms require two authorized signatures. Neither authorized signer should be the payee. For example, a counselor in the bishopric, though he is an authorized signer, should not sign a check or a payment approval form if he is the person receiving the payment. (See *Handbook 1: Stake Presidents and Bishops* [2010], 14.6.7.)

In previous audits, this question asked only whether two authorized signers signed all checks or payment approval forms. The instructions for the new audit question add the second requirement that a signer cannot be a payee.

**Stake and Ward Audits—Question 11: Reviewing and Signing Unit Financial Statements**

Both the unit leader and the clerk for finances must promptly review and sign each month's Unit Financial Statement. In previous audits, the requirement that the clerk for finances review and sign was omitted. This omission has now been corrected.

**Ward Audits—Question 13: Fast-Offering Payments**

Fast-offering payments require two authorized signatures. In addition, the two authorized signers:

- Should not be the payee or related to the payee.
- Should not be the person receiving assistance or related to the person receiving assistance.

For example, if a fast-offering payment provides assistance to a counselor in the bishopric or to anyone related to that counselor, the counselor should not sign the check or payment approval form. (See "Fast Offerings" in *Handbook 1*, 5.2.4.)

In previous audits, the instructions for this question omitted the requirement that the signers not be related to the payee or the fast-offering recipient. This omission has now been corrected.

**Stake and Ward Audits—Question 14: Tithing Settlement**

To accommodate various tithing settlement procedures around the world, the instructions for audit question 14 now refer the stake auditor to the tithing settlement instructions used in the area. The stake auditor may obtain a copy of the tithing settlement instructions from a member of the stake audit committee. The stake audit committee should make sure that each stake auditor understands the tithing settlement procedures so that he can determine whether they were followed in the units he audits.

**Stake and Ward Audits outside of the United States and Canada—New Question for Cash Fund**

To improve leaders' and clerks' understanding of Church policies governing the use of a cash fund, a new Procedure Review and Risk Assessment question has been added. For more information, see "Stake and Ward Audits outside of the United States and Canada—Cash Fund" in the "Testing Questions" section.

**Testing Questions****Stake and Ward Audits—Action Items on the Unit Financial Statement**

To help ensure that all action items on the Unit Financial Statement are properly addressed, the instructions have been expanded (underlined text is new):

*Review all actions items on the most recent Unit Financial Statement. The Action Items section of the Unit Financial Statement may include outstanding reconciliation items; overdrawn funds such as the "Budget," "Missionary," or "Other" category; and other transactions. If any action items are more than 90 days old and have not been cleared as of the date of this audit, mark "No" and list those action items in the explanation for this audit exception.*

**Stake and Ward Audits outside of the United States and Canada—Cash Fund**

Some units outside of the United States and Canada are authorized to use a cash fund. A cash fund is any Church money that is managed outside of a bank account and is controlled by the unit leader. The unit leader holds this money to pay expenses that cannot be paid by check or another approved method of payment. The money comes from a cash withdrawal using a bank card or another method approved by the assigned administrative office. A cash fund is not authorized unless it has been approved by the assigned administrative office.

There are now two audit tests for a cash fund. The first test—reconciling cash on hand to the unreported expenses in the Member and Leader Services (MLS) software—has not changed. The second test applies to a cash fund that was established by a method other than the use of a bank card. For this second test, the auditor is instructed as follows:

*Review all evidence, such as documents and reconciliations, that indicates the unit is following the policies and guidelines from the assigned administrative office for the proper use and control of the cash fund.*

# Auditing Discontinued Wards

Last Updated: 15 May 2017 at 10:43

The terms stake and stake president refer also to districts and district presidents. The terms ward and bishop refer also to branches and branch presidents. The term clerk for finances refers to the clerk or assistant clerk assigned to keep financial records.

## *Auditing Discontinued Wards*

When a ward is discontinued, the stake president determines whether to audit its financial records. He considers such factors as the date the ward was discontinued, the ward's previous audit results, and the availability of the ward's financial records. For example, if the ward was discontinued late in the audit period, there might have been enough donations and expenses to justify an audit.

If a financial audit is considered necessary, it may be conducted anytime after the ward is discontinued. The audit may be completed online or on a paper audit form. The assigned stake auditor should make sure that the discontinued ward's financial records are available. If the ward was using MLS, the stake auditor should also make sure that the ward's computer is available.

The ward's last bishop and clerk for finances should be present for the audit.

If a paper audit form is used, the stake auditor submits the completed form to the stake audit committee. The stake audit committee reviews it, the committee chairman and the stake president sign it, and the committee chairman delivers it to the assistant area auditor. See *Conducting Paper Audits* for more information.

As an alternative, the stake president may choose to wait until the end of the audit period and conduct the final audit online using the Local Unit Financial Auditing System (LUFAS). If the audit is conducted online, the ward's last bishop does not sign the audit. Audit exceptions with corrective actions are resolved in the usual manner (see *Resolving Audit Exceptions*).

If a financial audit is not considered necessary, the stake president informs the assistant area auditor, who arranges to remove the discontinued ward from LUFAS.





# Auditing New Wards and Stakes

Last Updated: 15 May 2017 at 10:44

The terms stake and stake president refer also to districts and district presidents. The term ward refers also to branches.

## *Auditing New Wards and Stakes*

A newly created ward or stake is generally audited like any other ward or stake.

Sometimes, such as when a ward or stake is created late in the audit period and has had few transactions, the stake president may determine that an audit is not yet required. If an audit is not required, the stake president informs the assistant area auditor, who arranges to exclude the new ward or stake from the current audit period.

If a new ward is assigned a unit number that once belonged to a now-discontinued ward, the Local Unit Financial Auditing System (LUFAS) will report that the new ward has several outstanding audits, one for each audit period since the old ward was discontinued. The assistant area auditor can arrange to remove these outstanding audits from LUFAS.

# Authorizing Finance Batches in MLS

Last Updated: 27 October 2014 at 10:44

## *Policy and Principles*

Two authorized users approve the transmission of all financial batches in MLS, including ePay (electronic disbursing). Authorized users include the following:

Wards (and Branches)	Stakes (and Districts)
<ul style="list-style-type: none"><li>• Bishop</li><li>• 1st counselor</li><li>• 2nd counselor</li><li>• Ward clerk</li><li>• Assistant ward clerk assigned to finances</li><li>• Ward executive secretary</li></ul>	<ul style="list-style-type: none"><li>• Stake president</li><li>• 1st counselor</li><li>• 2nd counselor</li><li>• Stake clerk</li><li>• Assistant stake clerk assigned to finances</li><li>• Stake executive secretary</li></ul>

## *Procedures*

Starting with MLS 3.6.0, ePay (electronic disbursing) units require approval by two authorized users to transmit financial batches. One of the authorized users must be the bishop (or stake president) or one of his counselors. The other user may be the ward or stake clerk, an assistant ward or stake clerk, the ward or stake executive secretary, or the bishop (or stake president) or one of his counselors. Typically, a counselor in the bishopric (or stake presidency) and a clerk perform this function.

To authorize the transmission of a financial batch, the authorized users:

1. Enter their usernames and passwords in MLS.
2. Click OK.

The clerk or other authorized user then continues with the process and ends by clicking Send/Receive Changes to transmit the payment.

**Note:** Two passwords are required to complete the following transaction. Please fill in the required fields and press OK. Or press Cancel to leave.

	User Name:		Password:
User 1	Ward clerk	<input type="password"/>	*****
User 2	Counselor 1	<input type="password"/>	*****

OK Cancel



# Changing an Expense Category

Last Updated: 6 January 2015 at 13:30

## *MLS Procedures*

You must change the category in MLS. To change the category of the expense in MLS, do the following:

1. On the MLS menu bar, click Finance.
2. Click View/Update Expenses.
3. To find the correct expense:
  - In the Date Range field, click the down arrow, and choose the range of dates you will find the expense in.
  - In the Report field, click the down arrow, and choose the type of report you want to view on the screen.
4. Click the reference number of the expense for which you want to change the category.
5. Click the Category field, and then click the magnifying glass icon.
6. In the list that appears, choose the correct category for this expense, and then click OK.
7. Click Close, and then click Save.
8. In the window that appears, type the reason for this adjustment, and then click OK.

# Completing the Corrective Action Plan

Last Updated: 15 May 2017 at 10:46

To access LUFAS, go to [audit.ldschurch.org](http://audit.ldschurch.org). Log in using your LDS Account username and password.

In these instructions, the terms stake and stake president also refer to districts and district presidents. The terms ward and bishop also refer to branches and branch presidents. The term unit leader refers to the stake president when referring to a stake or the bishop when referring to a ward.

## *Overview*

An audit exception is evidence provided by an audit that someone has not followed a Church financial policy, procedure, or practice. All audit exceptions identify training opportunities. These opportunities, when properly addressed through corrective action plans, will strengthen and protect priesthood leaders and clerks and improve the security of Church resources.

## *What Is a Corrective Action Plan?*

A corrective action plan includes three parts:

1. An explanation of the stake auditor's observations.
2. The corrective actions, written by the unit leader, describing what will be done to correct the problem observed by the stake auditor and determining and correcting the exception's fundamental cause.
3. Administrative fields identifying who will verify that the corrective actions are complete, the date on which follow-up will occur, and the date that the corrective actions were verified as completed.

A corrective action plan is required for each audit exception.

After all audit questions have been answered, LUFAS displays the audit's corrective action plan section. The stake auditor, unit leader, and stake audit committee chairman each have separate roles and responsibilities in completing a corrective action plan.

## *Roles and Responsibilities in Completing a Corrective Action Plan*

STAKE AUDITOR—PREPARE EXPLANATION OF THE AUDIT EXCEPTION

When a stake auditor identifies an audit exception, he marks the question No. A text box appears below his response, requiring him to provide details about his observations, and, if possible, an explanation of why the exception occurred.

The stake auditor's explanation becomes part of the corrective action plan and is displayed in the plan's Explanation of audit exception field.

To change an exception explanation, the stake auditor should:

1. Ensure that the audit is not signed. You cannot make changes to signed audits. For information on reopening audits or erasing audit signatures, see "Reopen a Submitted Audit to Make Changes."
2. Use the Go To drop-down menu at the bottom of the page to navigate back to the audit question where the original exception explanation was recorded.
3. Change the explanation.

Changes are saved automatically.

After the stake auditor is satisfied with his explanations, he should sign the audit. For more information on signing audits, see "Signing and Submitting an Online Audit."

#### UNIT LEADER—PROVIDE CORRECTIVE ACTIONS

The unit leader should clearly understand what caused the audit exception and accept responsibility to correct both the observed problem as well as the problem's fundamental cause.

If the unit leader needs help understanding the exception's impact or its cause, or if he needs assistance in developing effective corrective actions, he should ask the stake auditor or the stake audit committee for guidance.

After entering the corrective actions, the unit leader records who is responsible for implementing the corrective actions and enters the date by which they will be completed.

The unit leader then signs the audit. For more information on signing audits, see "Signing and Submitting an Online Audit."

#### STAKE AUDIT COMMITTEE CHAIRMAN—FILL IN ADMINISTRATIVE FIELDS

After the unit leader has signed the audit, the stake audit committee should meet to review all audit exceptions and to review and approve the unit leader's corrective actions. After the corrective actions are reviewed and approved, the stake audit committee chairman enters the name of the person assigned to verify that the corrective actions are completed and the date by which the verification should be completed.

The stake audit committee chairman then signs the audit. For more information on signing audits, see "Signing and Submitting an Online Audit."

### *View or Print a Corrective Action Plan*

When the corrective action plan is displayed, use the links on the right side of the page to view or print the corrective action plan or its detail worksheets. For additional information, see “Viewing and Printing Reports and Financial Audit Forms.”

# Conducting Paper Audits

Last Updated: 15 May 2017 at 10:47

To access the Local Unit Financial Auditing System (LUFAS), go to [audit.ldschurch.org](http://audit.ldschurch.org). Log in using your LDS Account username and password.

In this article, the term stake also refers to districts.

## *Overview*

You may conduct financial audits online using LUFAS or with a paper audit form. To conduct a financial audit using a paper form:

1. Print a blank financial audit form from LUFAS (see instructions under “Instructions for How to Print a Blank Financial Audit Form” below), or obtain a blank form from your assistant area auditor.
2. Carefully read the audit form instructions.
3. Conduct the audit as directed.
4. After the audit is completed, the stake audit committee should review the form and confirm that the audit’s signature page is complete.
5. Make a copy of the audit for the stake’s records.
6. Send the completed paper audit form to your assistant area auditor.

The assistant area auditor will enter the financial audit results in LUFAS.

Note: The assistant area auditor only enters a summary of the unit’s financial audit results. You will need to refer to the stake’s copy of the audit (see step 5 above) for audit details.

## *Instructions for How to Print a Blank Financial Audit Form*

To print a blank financial audit form for the current period:

1. Click the menu option Reports and Forms. (The following screenshot is in English, but the layout is the same in all languages.)



2. Click Print an Audit Form.
3. Select your desired language from the drop-down menu located at the upper right of the screen.
4. Enter the unit name or the unit number of a unit in your stake. To view them all, enter %.
5. Click Search.
6. If multiple units meet your search criteria, select the name of the unit for which you want to print a blank audit form.
7. When a blank audit form is generated and displayed in a separate browser window, print the form using your browser's print capabilities.

Note: You can only generate the financial audit form for the current audit period. If you are conducting an audit for a previous period and you cannot locate the previous period's audit form, you may use the current period's form to conduct the audit.

# Conducting Stake Audits

Last Updated: 15 May 2017 at 10:40

The terms stake and stake president refer also to districts and district presidents. The term clerk for finances refers to the clerk or assistant clerk assigned to handle unit finances.

## *Steps: Conducting a Stake Audit*

1. Under the direction of the stake audit committee, a stake auditor meets with the stake president and the stake clerk for finances to conduct the audit.
2. The stake auditor conducts the audit by asking questions, testing financial documents, and recording results. If any question in "Section 1: Procedure Review and Risk Assessment" is answered "No", the stake auditor should evaluate the circumstances and determine if additional testing may be required during the rest of the audit in order to ensure that the Church's funds were gathered, spent, and recorded properly.
3. Audit questions that have a "No" answer require an explanation. For online audits, the stake auditor enters the explanation before proceeding to the next question, and it is saved automatically in the Corrective Action Plan for later reference. If using a paper form, the stake auditor enters the question number in "Section 5: Corrective Action Plan" and writes an explanation of the condition that led to the "No" answer.
4. The stake auditor reviews the audit results with the stake president.
5. The stake president completes his part of the Corrective Action Plan work sheet for each audit question marked "No".
6. The stake auditor and the stake president sign the audit. For online audits, these signatures are done electronically using their LDS Account credentials on the audit's signature page.
7. The stake audit committee reviews the audit results including the adequacy of the corrective actions entered by the stake president.
8. After their review, the stake audit committee chairman signs the audit. For online audits, this signature is done electronically using his LDS Account credentials on the audit's signature page.
9. For online audits, the audit is automatically submitted when the stake audit committee chairman saves his signature. Year-end audits should be signed no later than March 15. Midyear audits should be signed no later than September 15.
10. For paper audits, after a copy is made for the stake records, the entire audit is sent to the assistant area auditor. The assistant area auditor should receive the year-end audit no later than March 15. He should receive the midyear audit no later than September 15. Paper audits are recorded as submitted on the date that the assistant area auditor receives them.

## Local Unit Financial Auditing System

# Conducting Ward Audits

Last Updated: 15 May 2017 at 10:42

The terms stake and stake president refer also to districts and district presidents. The terms ward and bishop refer also to branches and branch presidents. The term clerk for finances refers to the clerk or assistant clerk assigned to handle unit finances.

## Steps: Conducting a Ward Audit

1. Under the direction of the stake audit committee, a stake auditor meets with the bishop and the ward clerk for finances to conduct the audit.
2. The stake auditor conducts the audit by asking questions, testing financial documents, and recording results. If any question in "Section 1: Procedure Review and Risk Assessment" is answered "No", the stake auditor should evaluate the circumstances and determine if additional testing may be required during the rest of the audit in order to ensure that the Church's funds were gathered, spent, and recorded properly.
3. Audit questions that have a "No" answer require an explanation. For online audits, the stake auditor enters the explanation before proceeding to the next question, and it is saved automatically in the Corrective Action Plan for later reference. If using a paper form, the stake auditor enters the question number in "Section 5: Corrective Action Plan" and writes an explanation of the condition that led to the "No" answer.
4. The stake auditor reviews the audit results with the bishop.
5. The bishop completes his part of the Corrective Action Plan work sheet for each audit question marked "No".
6. The stake auditor and the bishop sign the audit. For online audits, these signatures are done electronically using their LDS Account credentials on the audit's signature page.
7. The stake audit committee reviews the audit results, including the adequacy of the corrective actions entered by the bishop.
8. After their review, the stake audit committee chairman signs the audit. For online audits, this signature is done electronically using his LDS Account credentials on the audit's signature page.
9. The stake president reviews and signs the audit. For online audits, this signature is done electronically using his LDS Account credentials on the audit's signature page.
10. For online audits, the audit is automatically submitted when the stake president saves his signature. Year-end audits should be signed no later than March 15. Midyear audits should be signed no later than September 15.
11. For paper audits, after a copy is made for the stake records, the entire audit is sent to the

assistant area auditor. The assistant area auditor should receive the year-end audit no later than March 15. He should receive the midyear audit no later than September 15. Paper audits are recorded as submitted on the date that the assistant area auditor receives them.

#### Local Unit Financial Auditing System

# Conduct Tithing Settlement

Last Updated: 16 September 2016 at 13:26

BEFORE TITHING SETTLEMENT BEGINS

WHEN TITHING SETTLEMENT BEGINS

AFTER TITHING SETTLEMENT HAS BEEN COMPLETED

## *Before Tithing Settlement Begins*

### *LCR Finance Procedures*

#### PRINT DONOR STATEMENTS

At least one week before tithing settlement begins, clerks should print and distribute the Donor Statements of Contributions. To print these statements:

1. From Leader and Clerk Resources, click Finance and then click Tithing Settlement. From the Donor Statements tab, print the pre-generated donor statements.
2. In the Pre-generated Donor Statements section, click the Donor Statements of Contributions link.

Please note that if a member has not made a donation or has chosen to print his or her own statements from lds.org/donations, a Donor Statement of Contributions will not be included in the pre-generated statement link. If necessary, individual statements may be printed using the Individual Donor Statement section.

### *MLS Procedures*

The bishop holds tithing settlement near the end of each year. In urgent cases when the bishop is absent, the stake president may authorize one of the bishop's counselors to conduct tithing settlement. However, such a need would be rare.

All members should attend tithing settlement to make sure their contribution records are correct and to declare to the bishop their status as tithing payers. If possible, all members of a family should attend tithing settlement.

In addition to reviewing records of members' tithing, fast offerings, and other donations, during tithing settlement the bishop can discuss the principle of tithing with them, encourage them to give a generous fast offering, and discuss other relevant matters. At the time of tithing settlement, a clerk or a member of the bishopric could also review the Individual Ordinance Summary with members.

Instructions for tithing settlement are provided by Church headquarters or the assigned administrative office.

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TITHING SETTLEMENT RESPONSIBILITIES: BEFORE TITHING SETTLEMENT BEGINS

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Bishop	Oversee tithing settlement.
Counselors	Complete tasks as assigned.
Clerks	Print and distribute Tithing and Other Offerings Statements. Print a Tithing Declaration Report for the bishop.
Executive Secretary	Coordinate tithing settlement appointments.

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Print and distribute the Tithing and Other Offerings Statement for each donor:

1. On the MLS menu bar, click Finance. Click Finance Reports. Click Donor Statements.
2. When the list of members appears, click the Select All button to print all the statements, or click the check boxes to select specific statements.
3. Click the Preview button to preview the statements, or click Print to print the statements.
4. Distribute the printed statements at least one month before tithing settlement begins.

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### ***When Tithing Settlement Begins***

#### ***LCR Finance Procedures***

##### COMPLETE TITHING DECLARATION

Bishops and the ward clerk use the Tithing Declaration page to record the tithing declaration made by each member.

To record a tithing declaration:

1. From Leader and Clerk Resources, click Finance and then click Tithing Settlement.
2. On the Tithing Declaration tab, for each member, click "Full", "Part", or "Non", and then click

"Declared by Bishop" or "Declared by Member". By default, the member list is organized by household. Options are available to display the member list in alphabetical order and to display the donation amounts. Clicking on the name of the member will display his or her MRN and (if male) whether he is a Melchizedek Priesthood holder. The Participant Information tab will take you to the member's participant record, which will display the details of his or her donations.

3. For each member who did not attend tithing settlement, click Full, Part, or Non, and then click Declared by Bishop.
4. When the declaration status and "declared by" option are completed, a check mark will appear in the Done column.
5. After December 31, the Submit Declaration button will appear. When all declarations are complete, click the Submit Declaration button. This information will then be made available to the stake president. After the declaration has been submitted, any future changes are automatically saved. Bishops do not need to turn in a paper copy of Tithing Settlement to the stake president.
6. Declarations should be entered upon completion of tithing settlement and prior to January 15.
7. To print a copy for the bishop to use during tithing settlement, click the Print button.

### *MLS Procedures*

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#### Tithing Settlement Responsibilities: During Tithing Settlement

Bishop	<p>Meet privately with each individual or family.</p> <p>Record a tithing status for each member who attends tithing settlement.</p>
Counselors	Record and deposit donations.
Clerks	<p>Print and distribute Tithing Settlement Statements and Individual Ordinance Summaries.</p> <p>Record and deposit donations.</p> <p>Resolve discrepancies and make corrections to financial and membership records as needed.</p>
Executive Secretary	Coordinate tithing settlement appointments.

- Print the Tithing Declaration Report for the bishop.
- Print a Tithing Settlement Statement for each member of the ward.
- Print an Individual Ordinance Summary (IOS) for each member or member of record who will



attend tithing settlement. Ask the member (or parent for children) to review the IOS to make sure all information is accurate.

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TO PRINT THE TITHING DECLARATION REPORT FOR THE BISHOP:

1. On the MLS menu bar, click Finance. Click Tithing Settlement.
2. When the Tithing Settlement screen opens, in the Print Reports window, click Tithing Declaration Report.
3. Select the appropriate options in the box that opens, and then follow the on-screen instructions to print the report.
4. Give the report to the bishop.

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TO PRINT TITHING SETTLEMENT STATEMENTS:

1. On the MLS menu bar, click Finance. Click Tithing Settlement.
2. When the Tithing Settlement screen opens, in the Tithing Statements pane, click Print Individual Statements or Print Household Statements.
3. When the list of members appears, click the Select All button to print all the statements, or click the check boxes to select specific statements.
4. Click the Preview button to preview the statements, or click Print to print the statements.

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TO PRINT INDIVIDUAL ORDINANCE SUMMARIES (IOS):

1. On the MLS menu bar, click Membership. Click Print Records. Click Individual's IOS or Household's IOS.
2. When the Individual's IOS or Household's IOS window opens, click the check box next to the person's name, or click the Select All button to select all ward members.

If members pay additional donations during tithing settlement, work with the bishop's counselors to open the donations, verify the amounts, and enter the donations into MLS. Follow the instructions in the Donations section of this manual to enter the donations into MLS.

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## *After Tithing Settlement Has Been Completed*

### *LCR Finance Procedures*

PRINT AND DISTRIBUTE OFFICIAL TAX OR ANNUAL SUMMARY STATEMENT

Before January 31, clerks should print and distribute the official tax or annual summary statements for each donor. To print these statements:

1. From Leader and Clerk Resources, click Finance and then click Tithing Settlement. From the Year-End Statement tab, print the pre-generated donor statements.
2. In the Pre-generated Donor Statements section, click the link to view the pre-generated statements. Pre-generated statements will be available before January 31.

Please note that if a member has not made a donation or has chosen to print his or her own statements from lds.org/donations, a donor statement will not be included in the pre-generated statement link. If necessary, individual statements may be printed using the Individual Donor Statement section.

#### REVIEW DECLARATION SUMMARY

To review the tithing declaration summary:

1. From Leader and Clerk Resources, click Finance and then click Tithing Settlement.
2. From the Declaration Summary tab, stake and ward leaders can use this page to identify trends from tithing settlement.
3. Each value in blue is linked to the Tithing Declaration Detail. This report shows the names of members according to the selected declaration status.

### *MLS Procedures*

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#### TITHING SETTLEMENT RESPONSIBILITIES: AFTER TITHING SETTLEMENT

Bishop	Declare a tithing status for members who did not attend tithing settlement.
Counselors	Complete tasks as assigned.
Clerks	Print and distribute tax-valid statements. Print and transmit the Tithing Declaration Report.
Executive Secretary	Complete tasks as assigned.

- The bishop declares a tithing status for those who did not attend tithing settlement by noting the tithing status for those ward members on the Tithing Declaration Report.
- The bishop or the clerk records the tithing status declarations in MLS.
- The clerk prints and transmits the completed Tithing Declaration Report.
- The clerk prints and distributes the year-end tax-valid statements.

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TO ENTER TITHING DECLARATIONS IN MLS AND PRINT AND SUBMIT THE REPORT:

1. On the MLS menu bar, click Finance. Click Tithing Settlement.
2. In the Tithing Declarations box, click Enter Tithing Declarations.
3. When the Enter Tithing Declarations screen opens, enter the "Tithing Status" and "Declared by" information by clicking the down arrow on the right side of the column and clicking on the appropriate entry.
4. Enter any notes made by the bishop in the Notes field.
5. When all information has been entered in MLS, click the Save button to save the report, if necessary.
6. Click Print, and print two copies of the report.
7. Send one copy to the stake president, and give one copy to the bishop to be placed in the bishop's confidential file.
8. When you are sure all information is correct, click the Submit button to submit the Tithing Declaration Report for All Members to the assigned administrative office. Make sure the report is submitted by January 15.

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#### TO PRINT THE YEAR-END TAX-VALID STATEMENTS:

1. On the MLS menu bar, click Finance. Click Finance Reports. Click Donor Statements.
2. If necessary, use the Fiscal Year field to select the appropriate year.
3. Select the appropriate statement in the Type of Report field.
4. To print a statement for each household, click the By Household box so that a check mark appears.
5. To select the donor statements to print, click the box next to the name of each donor. To select all donors, click Select All.
6. To print the statements, click the Print button.

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# Correcting Donations

Last Updated: 4 October 2016 at 09:44

## *Introduction*

When a member makes a donation to your ward, the Tithing and Other Offerings form (donation slip) is used to identify the specific donation categories. Sometimes an amount gets entered into the wrong category (such as entering a fast offering donation at tithing), or the wrong donor name is selected.

## *LCR Procedures*

LCR Procedures When you find a mistake has been made, you can use LCR to make a donation adjustment. To do so, follow these steps:

### CORRECTING DONOR NAME

1. In LCR, click Finance, and then click Participants. From the Participant List, click on the name of the member whose donation you want to adjust.
2. From Participant Information for that member, click the Donations tab.
3. From the Date column, click on the date of the donation you want to adjust.
4. From Donation Detail for that date, click the Adjust Donation button (directly above the member's name).
5. To correct the donor name, click the Change Donor button.
6. From Add Donor window, select the Donor type (In Unit Donor, Out of Unit Donor, or Existing Payee/Recipient), and select or type the Donor's name.
7. If the correct donor is not listed in any of the options above, you may add a new donor by clicking the Add New Donor link.
8. Click Add Donor.
9. Click Save Changes.

### CORRECTING DONATION CATEGORY OR AMOUNT

1. In LCR, click Finance, and then click Participants. From the Participant List, click on the name of the member whose donation you want to adjust.
2. From Participant Information for that member, click the Donations tab.
3. From the Date column, click on the date of the donation you want to adjust.
4. From Donation Detail for that date, click the Adjust Donation button (directly above the member's name).
5. To correct the donation slip, enter the proper amount in the correct category on the corresponding slip line, and ensure that the Adjusted Difference line is 0. For example, if the original donation was recorded as Tithing but should have been Fast Offerings, enter the correct

amount on the line in the Fast Offerings category and then change the amount on the line in the Tithing category to 0.

6. Click Save Changes.

### ***MLS Procedures***

You may need to correct donations entered for the wrong donor name and donations recorded to the wrong category in a closed batch.

#### **CORRECTING DONOR NAME**

To make corrections to donations entered for the wrong donor, do the following:

1. On the MLS menu bar, click Finance.
2. Go to View/Update Donations.
3. Go through the batches that have the wrong donor name listed, and correct each one individually. When you find a donation with the wrong donor name, click on the name.
4. On the Donor screen, click the magnifying glass icon next to the donor name.
5. Click the correct donor record name from the Donor Record list, and then click OK.
6. Click Save Donation.
7. Enter the reason for the change.
8. Click OK.
9. Click Close.
10. Click Yes to print a copy of the batch report.

Repeat this process with each donation that was entered with the wrong donor name.

#### **CORRECTING DONATION CATEGORY OR AMOUNT**

To make corrections to donations entered in the wrong category, do the following:

1. On the MLS menu bar, click Finance.
2. Click View/Update Donations.
3. Click the date of the batch you need to adjust.
4. Click the name of the donor whose donations you want to change. The original donation input screen for that donor appears for that batch.
5. Change the category.
6. Click Save Donation.
7. Enter the reason for the change.
8. Click OK.
9. Click Close.
10. Click Yes to print the batch report.

If the change was for a batch in the previous year and therefore affects the amount on the year-end tax-valid statement for the member, print a new tax-valid statement for the member, and deliver it.



# Corrective Action Plan

Last Updated: 15 May 2017 at 10:38

## *Audit Exception Defined*

An audit exception is evidence, provided by an audit, that someone has not followed a Church financial policy, procedure, or practice.

Audit exceptions identify training opportunities that, when properly addressed by the stake audit committee, will:

- Strengthen and protect priesthood leaders and clerks.
- Improve the security of Church resources.

## *Corrective Action Plan*

For each audit exception, a corrective action is required. This action, written by the unit leader, details what actions will be taken to address the observed problem and what will be done to prevent future occurrences.

For instance, if a ward audit exception states that a receipt is missing, the bishop's corrective action may include:

- An explanation as to why the receipt is missing. This explanation may help the stake audit committee understand some of the specific financial challenges in the stake or if additional training is warranted.
- What actions will be taken to find the specific missing receipt.
- What actions will be taken to determine if this is an isolated problem or if other expenditures for the audit period may also be missing receipts.
- What will be done to prevent this exception from reoccurring in the future.

The stake audit committee evaluates the adequacy of each corrective action and provides guidance and training to unit leaders to ensure that the corrective actions are properly implemented.

# Deleting an Online Audit

Last Updated: 15 May 2017 at 10:48

To access LUFAS, go to [audit.ldschurch.org](http://audit.ldschurch.org). Log in using your LDS Account username and password.

## *Deleting an Online Audit*

Only the area auditor can delete an audit once it has been started. If an audit needs to be deleted, the assistant area auditor can help you. Contact him with the unit name or unit number corresponding to the audit you wish to delete.



# Deposit Donations

Last Updated: 23 July 2014 at 12:51

## *Policy and Principles*

Each week after donations are opened, counted, verified, and recorded by a bishopric member and another Melchizedek Priesthood holder, the bishopric member and another Melchizedek Priesthood holder—usually the clerk who helped verify the donations—prepare the bank deposit.

Those who deposit funds should use, where available, (1) deposit bags that are locked when funds are inserted and are opened only by the bank or (2) other tamper-resistant deposit bags. A clerk or member of the bishopric checks with Church headquarters, the assigned administrative office, or the local bank for availability of such deposit bags.

Where a 24-hour bank depository is available, the bishopric member, accompanied by the other priesthood holder, deposits the funds in the bank on the same day the funds are opened and verified. If a 24-hour bank depository is not available and the bank is closed on the Sabbath, the bishopric member and clerk should follow deposit instructions from the area controller.

## *MLS Procedures*

After authorizing the donation information in MLS, the clerk and a member of the bishopric (or two members of the bishopric) prepare the bank deposit. In MLS:

- After clicking OK to authorize the donation batch, click Next.
- On the Deposit Report screen, click Print.
- On the Batch Report screen, click Print.
- On the Transmit screen, click Transmit.
- File the Unit Copy of the Deposit Report in your ward or branch files with the Tithing and Other Offerings slips and the Batch Report. Place the Bank Copy of the Deposit Report in the envelope with the money for deposit in the bank.

# Document Expenses and Reimbursements

Last Updated: 12 March 2014 at 13:45

## *Policy and Principles*

The bishop and at least one other leader review the expense or reimbursement request and give approval. This application of the law of witnesses protects the leaders and the Church.

The signatures on checks and other documents indicate that those signing have reviewed the expense and found it to be appropriate and within Church guidelines.

Leaders and clerks should never sign expense forms or a check without carefully reviewing it.

Each ward should create a form to gather basic information for each expense.

The format of the form is not as important as the information it requests. The person requesting the reimbursement or the advance of funds is usually the one who fills out this form.

This form should have a place for:

- The bishop's signature.
- The organization leader's signature.
- The name of the person the money will be paid to.
- A description of the expense as well as the budget category or organization that incurred the expense.
- The amount of the expense.
- Any other information you feel is necessary.

Proof of the expense should be attached to the form. Original documents are preferred, if possible. These could include sales receipts, bills, or invoices.

# Donation Categories

Last Updated: 8 July 2015 at 14:25

## *Policy and Principles*

The various donation categories are described below.

Automatically transferred categories always appear on the Unit Financial Statement with a zero balance.

Donation Category	Automatically Transferred?	Description
Tithing	Yes	Tithing is “one-tenth of all [a member’s] interest annually,” which is understood to mean income.  All tithing funds must be remitted to Church headquarters or the assigned administrative office.
Fast Offering	Yes	Generally, this is an offering that is at least the equivalent value of the meals not eaten. Members are encouraged to be generous and give much more than the value of two meals if they are able.
General Missionary	Yes	Contributions to the General Missionary Fund help spread the gospel in ways such as providing partial financial support for missionaries who need it to supplement contributions from themselves, their families, and the ward missionary fund.
Ward Missionary	No	Contributions to the ward missionary fund are used solely to support full-time missionaries from the ward or stake. Ward missionary funds should not be sent directly to individual missionaries. Nor should ward missionary funds be used for any missionary activities in the ward or stake.  Stake presidents and bishops should send missionary

		<p>funds that exceed reasonable stake and ward needs to the General Missionary Fund at Church headquarters or the assigned administrative office.</p>
Humanitarian Aid	Yes	<p>Church humanitarian work assists people of all faiths throughout the world who are in dire need. The ward remits these contributions according to instructions from Church headquarters or the assigned administrative office.</p> <p>Donations may also be sent directly to Church headquarters. Online donations may be made by going to <a href="https://ldsphilanthropies.org/humanitarian-services.html">ldsphilanthropies.org/humanitarian-services.html</a>.</p>
Other: Temple Patron Assistance	Yes	<p>Contributions to the General Temple Patron Assistance Fund are used only as authorized by Area Presidencies to assist temple-worthy patrons who otherwise could not afford to go to the temple to receive their own ordinances. All funds should be recorded in the "Temple patron assistance" subcategory under "Other."</p>
Other: Priesthood Restoration Site	Yes	<p>Funds contributed to the Priesthood Restoration Site are used to restore the site in Susquehanna, Pennsylvania, where Joseph Smith and Oliver Cowdery received the Aaronic Priesthood and later the Melchizedek Priesthood. All funds should be recorded in the "Priesthood restoration site" subcategory under "Other."</p>
Other: Temple Construction	Yes	<p>Members who desire to contribute financially to the construction of temples are invited to do so as their circumstances permit. All funds should be recorded in the "Temple construction" subcategory under "Other."</p>
Other: Perpetual Education	Yes	<p>In areas of the Church where the Perpetual Education Fund program is approved, it assists worthy young adults who need help in qualifying for employment opportunities in their own countries by providing loans for career training and education. All funds should be recorded in the "Perpetual education" subcategory under "Other."</p>

		<p>Donations may also be sent directly to Church headquarters. Online donations may be made by going to <a href="http://give.lds.org/perpetualeducationfund">give.lds.org/perpetualeducationfund</a>.</p>
Other: Book of Mormon	Yes	<p>Contributions to the General Book of Mormon Fund are used to provide copies of the Book of Mormon for full-time missionaries. All funds should be recorded in the “Book of Mormon” subcategory under “Other.”</p>
Other (Authorized Member-Financed Activities)	No	<p>This “Other” subcategory is used for local pass-through funds paid by members and others for specific goods, services, and authorized activities, such as money for an adult temple trip. Add a subcategory for any new authorized local fund purpose. Use only subcategories to receipt and disburse funds. Fund-raising and budget guidelines found in the Church handbooks should be followed carefully when using this subcategory. Receipts are not considered charitable contributions and will not appear on the member's annual Official Tax Statement, but they will appear on the other donor statements.</p>
Budget	No	<p>The budget allowance is from general Church funds and is used to pay for stake and ward activities.</p> <p>Stakes provide budget allocations to wards based upon the criteria determined by the stake president. Stake presidents are encouraged to provide an annual budget allocation to wards to allow for activities planned for the coming year. Wards then provide budget allocations to the various quorums and organizations.</p> <p>Members are not authorized to contribute to stake or ward budgets. Deposits are only made to the “Budget” category for the return of unused funds from an advance.</p>



# Donations and Computer Failure

Last Updated: 23 July 2014 at 12:50

## *Procedures*

If the computer or other electronic equipment used to run MLS fails and cannot be restored within four weeks, and no temporary computer is available, do the following:

1. If replacement equipment or repairs are necessary, contact the stake technology specialist. He will work with the administrative office to get the computer operational as quickly as possible.
2. Until the computer is operational again, account for tithing and other offerings using an adding machine tape. Do the following:
  - a. With a member of the bishopric or stake presidency, open each donation envelope and make sure that on the Tithing and Other Offerings slip the category amounts added together equal the total amount and that the actual money is the same amount as the total reported on the slip.
  - b. Put all the money in one stack and all the Tithing and Other Offerings slips in another stack.
  - c. Use the adding machine to balance the amounts on the slips. You should have the following totals:
    - Tithing and Other Offerings slips total\*
    - Tithing amount total
    - Fast offering amount total
    - General missionary amount total
    - Ward missionary amount total
    - Humanitarian aid amount total
    - Other (specify) amount total (Temple patron assistance, Priesthood restoration site, Temple construction, Perpetual education, Book of Mormon, and Member-financed activities).
    - All category totals added together\*
3. Count the money and complete a deposit slip. The total amount of the money should be the same as the two underlined items above.
4. Deposit the money in the bank the same day you prepare the deposit slip. Use a night depository when depositing on Sunday.
5. File the adding machine tape, a copy of the deposit slip, and the Tithing and Other Offerings slips together in a weekly file.
6. Telephone the administrative office for instructions on writing and recording checks.

\*The totals from the two underlined items should be the same.

7. When the computer is working again, do the following:
  - a. Restore the data to the computer from a removable storage medium such as a flash drive. To do this, under the File drop-down menu, click Restore from a File.
  - b. For batches missing from the restored data, type each week's Tithing and Other Offerings slips amounts in the computer as a separate batch. There should be a separate batch for each individual deposit made while the computer was inoperative.
  - c. Put the ward copy of the Deposit Report and the Tithing and Offerings Batch Report in the same file with the adding machine tape that was used to keep track of the deposit while the computer was inoperative.



# Donor Check Errors

Last Updated: 12 March 2014 at 13:39

## *Procedures*

If a member writes a donation check that has an error:

1. Church headquarters corrects the donor's donation record to reflect the amount written on the check and for the categories he or she contributed to. For example, if a Tithing and Other Offerings form lists \$150 in tithing, but the donor's check is incorrectly written for \$105, the donor's tithing for that donation batch would be changed to \$105.
2. The next time the donor's local unit performs a Send/Receive Changes, the corrections are automatically entered into MLS. The donor's donation for that day now shows \$105 in tithing instead of \$150.
3. Church headquarters generates a letter to the donor that explains the adjustment.

Note: The local ward and clerk do not need to do anything to correct a check error.

# Expenses and Reimbursements

Last Updated: 20 November 2015 at 10:26

## *Policy and Principles*

The bishop and at least one other leader review the expense and give approval. This application of the law of witnesses protects the leaders and the Church.

The signatures on checks and other documents indicate that those signing have reviewed the expense and found it to be appropriate and within Church guidelines.

Leaders and clerks should never sign expenses forms or a check without carefully reviewing it.

As a clerk responsible for finances, you also act as a witness as you review the documentation to ensure that it is complete and accurate.



## *Procedures*

As a clerk responsible for finances, you will receive requests from leaders and members to pay for ward expenses. To process ward expenses:

1. Receive a payment request from the bishopric.
2. Make sure the bishop has approved each expense.
3. Make sure each payment request has supporting documentation.
4. Enter expense information into the Member and Leader Services (MLS) software. (Units not using MLS should follow local procedures.)
5. Send expense information to the administration office.
6. Obtain authorized signatures on checks and expense reports.
7. File expense documentation.

**Sales Receipt**

Artisia Craft Center  
132 E Center Street  
(560) 852-4532

Batting.....\$8.40  
Thread, white.....4.35  
Material..... 10.85  
Subtotal.....\$23.60  
Tax.....1.60  
**Total.....\$25.20**  
Amount tendered.....\$26.00  
Change due.....0.80

**Reimbursement Request or Expense Authorization Form**

Attach all receipts to this form

Name: WANDA MOLOKAI Payable to: WANDA MOLOKAI

Expense: CLASS SERVICE PROJECT Amount: 25.20 Tax: 1.60

Reporting category: YW CLASS ACTIVITIES Organization: YOUNG WOMEN

A reimbursement  An advance payment

Signature: Wanda Molokai Date: 12 AUG 2007

President's signature: Valerie Burgess Date: 15 AUG 2007

Bishop's signature: David Jacobs Date: 15 AUG 2007

# Family History Center Section

Last Updated: 15 May 2017 at 10:38

## *Family History Center Section*

This audit section contains questions that only apply if the stake or ward being audited sponsors a family history center that does not have its own bank account.

The purpose of this section is to determine whether the family history center is complying with Church policies and procedures. The questions should be answered by the family history center director. The stake auditor may interview the family history center director in person or by phone, or the director may answer the questions by email.

# Fast-Offering Donations

Last Updated: 12 March 2014 at 13:40

## *Policy and Principles*

Church leaders encourage members to live the law of the fast. Typically this includes (1) fasting each fast Sunday for two consecutive meals and (2) giving a fast offering that is at least the equivalent value of the meals not eaten. Members are encouraged to be generous and give much more than the value of two meals if they are able.

Where a ward is geographically concentrated and where safety conditions permit, the bishop may direct Aaronic Priesthood holders, especially deacons, to contact member households each month to give members the opportunity to contribute fast offerings. Even if members do not contribute, priesthood holders should continue to give them the opportunity to do so. If distances or other circumstances make it necessary, the bishop may limit or eliminate fast-offering collections from homes.

Priesthood holders should go in pairs when gathering fast offerings. Melchizedek Priesthood holders may accompany Aaronic Priesthood holders if necessary.

Members should not give other contributions, such as tithing, to those who collect fast offerings.

Those who gather fast offerings deliver them promptly to a member of the bishopric.

Some members may choose to contribute fast offerings by using the envelopes for tithing and other offerings and giving them directly to the bishopric.

## *Procedures*

Fast offerings are sometimes collected by members of the Aaronic Priesthood. They follow these procedures to collect fast offerings:

1. Aaronic Priesthood holders visit members in their homes, in pairs, and hand out fast-offering envelopes.
2. Each envelope contains a Tithing and Other Offerings form. A donor may record the amount of his or her fast offering and place the form and money in the fast-offering envelope while the members of the Aaronic Priesthood wait. Only fast offerings may be gathered in this manner; other donations must be given directly to a member of the bishopric.
3. When finished collecting donations, members of the Aaronic Priesthood then immediately give these envelopes to a member of the bishopric.
4. A member of the bishopric includes the envelopes with other donations when recording

donations on Sunday.

# File and Retain Donation Documents

Last Updated: 23 July 2014 at 12:49

## *Policy and Principles*

Each stake and ward should keep current, accurate financial records. These records help stake presidents and bishops account for and protect sacred Church funds. Accurate records are also necessary for preparing budgets, managing the budget allowance, and providing information to members on their financial contributions.

For information about the use and retention of records and reports, clerks should refer to instructions from Church headquarters or the assigned administrative office. Financial records should be retained for at least three years plus the current year. Local laws may require longer retention periods.

## *Procedures*

After preparing the bank deposit, but before actually making the deposit, the clerk and a member of the bishopric (or two members of the bishopric) should file all the documents created during the donation recording process. This includes:

- The donation slips
- A copy of the deposit slip
- The ward copy of the deposit report
- The Tithing and Offerings Batch Report

These should go into a weekly file in one bundle or envelope. Financial records should be retained for at least three years plus the current year. Local laws may require longer retention periods.

Protect all information against unauthorized access, change, destruction, or disclosure. Keep all financial information related to donations and expenses and reimbursements in a locked file cabinet in the clerk's office.

# File and Retain Expense Records

Last Updated: 23 July 2014 at 12:48

## *Policy and Principles*

Each stake and ward should keep current, accurate financial records. These records help stake presidents and bishops account for and protect sacred Church funds. Accurate records are also necessary for preparing budgets, managing the budget allowance, and providing information to members on their financial contributions.

For information about the use and retention of records and reports, clerks should refer to instructions from Church headquarters or the assigned administrative office. Financial records should be retained for at least three years plus the current year. Local laws may require longer retention periods.

## *Procedures*

After recording the expenses and reimbursements, file all expense documents. This includes:

- Check stubs, check requests, and signed authorizations with all receipts attached. Note: Where multiple checks are included on an expense report, attach all documentation for those expenses to the expense report.
- Non-check expense documentation such as Distribution Services invoices filed by date. Note: Some non-check expenses now come automatically through MLS as Internal Records of Purchase (IROPS). For each expense, you may include an expense authorization for each expense, or you may show authorization through the signed monthly unit financial statement.

File all weekly expense documents in a folder readily accessible by stake auditors.

Financial records should be retained for at least three years plus the current year. Local laws may require longer retention periods. MLS automatically removes records older than the time frame identified in the retention period as part of the process of closing out the current financial year.

Protect all information against unauthorized access, change, destruction, or disclosure. Keep all financial information related to donations and to expenses and reimbursements in a locked file cabinet in the clerk's office.





# Finance Reports and Information

Last Updated: 27 April 2016 at 09:51

## *Finance Information*

The following financial features are available on Leader and Clerk Resources.

OVERVIEW

DONATIONS

EXPENSES

TRANSFERS

REPORTS

### *Overview*

Finance Overview allows you to see the overview of income and expenses on one screen. The first view is an overview for the current year. You can click the arrow at the beginning of each category to see detailed information.

You can also click the Previous Year link or the Custom Dates link at the top of the list to see information for a range of dates.

By clicking the All Categories link at the top of the list, you can select a specific donation or expense category.

The default view includes year-to-date donations and expenses in the following categories:

- Tithing received and transferred
- Fast-offering donations received, expenses paid, and funds transferred
- Ward missionary fund transactions (received and transferred)
- General Missionary Fund transactions (received and transferred)
- Budget funds received, expenses paid, and funds transferred (if any)
- Other category funds received, spent, and transferred. This category includes the current

donation categories for your area along with missionary support funds, authorized member-financed activities, and funds donated for specific ward activities.

- Reimbursed expenses. These expenses will be specific transfers for your ward.

To see detailed information, click amounts and categories that are blue.

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## *Donations*

To view donations, click the Donations link on the Leader and Clerk Resources home screen.

When the Donations screen appears, the donations are automatically listed by date in descending order for the Current Year. You can also view Previous Year or a Custom Dates range.

Where applicable, donation batch source represents -

- Online Donations that were submitted by members using the link on LDS.org. Each day that members submit Online Donations is a batch.
- Bill Pay donations that were received by the ward.
- Ward donations are those received by the bishop or his counselors and processed by a member of the bishopric and a clerk on Sunday.
- Other named sources (Banelco, MDDS (Member Direct Donations), OCR, Pago Facil, etc.) represent donations submitted by members at a designated financial institution.
- Sources will also vary by country.

You can view the details of each donation batch by clicking on the donation date. Clicking on the date will open another screen where you can view either the Details of the donation (the categories) or just the total donation amount. When a member donates to two or more categories, the Category column will list the first two categories. If there are donations to more than two categories, ... will be added after the second category to indicate that there are more categories in the batch. You can also click the arrow on the left side of the row to see the categories the member donated to.

To view the donation slip, click the members' name. When the Donation Detail appears, you will see the donation categories, the amounts, and whether the donation was cash or a check, Direct Deposit (through Bill Pay) or EFT (electronic funds transfer through Online Donations), or through other methods.

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## *Expenses*

To view expenses, click the Expenses tab and the list of expenses for the current year will appear.

When the Expenses screen appears, the expenses are automatically listed by date in descending order for the Current Year. You can also view Previous Year or a Custom Dates range of dates.

Information on this screen include –

- Date – The date the expense was paid.
- Reference # - This may be a check number, IROP number (Internal Record of Purchase), INV number (invoice number), payment card (where available) and a long reference number when a new missionary is set up in MLS. After the first long number, each time missionary support funds are sent to headquarters, the reference number is an INV number.
- Category – The category selected by the person preparing the expense. The category list is managed in MLS.
- Payee – The person or organization that received the expense.
- Purpose – The reason for paying the expense.
- Status – Status defines what has happened to the expense, whether it has been issued, recorded, voided, or cleared.
- Issued indicates that the expense has been delivered to a payee.
- Recorded indicates an expense automatically posted to your unit. An example is an expense generated by Distribution Services.
- Voided indicates that the expense has been cancelled.
- Cleared indicates that the expense has cleared the Church's bank account.
- Amount – Total amount of the expense

Click on any of the headings to change the view of the information. Click –

- Date to change the list from the most current to the earliest during the year.
- Reference # to view the list from the highest to lowest or lowest to highest number. Reference numbers that include letters will be alphabetically listed from A to Z or from Z to A.
- Category to view the list alphabetically from A to Z or from Z to A.
- Payee to view the list alphabetically.
- Purpose to view the list alphabetically.
- Status to view the list alphabetically.
- Amount to view the list from highest to lowest or lowest to highest amount.

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### ***Filter the Category List***

Click the All Categories button to see a drop down list of choices. The choices will depend on what you have set up as a category in your budget or what expenses you have prepared in the past. Click on one of the options and only those expenses you have chosen will be included in the list.

To see expense detail, click the Reference number.

### ***Transfers***

The Transfers tab is where you can view the records of funds that have been transferred from or to your unit.

To see the details of a transfer, click on the REF#. For unit to unit transfers, you can see where the funds came from and where they were transferred to.

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## ***Reports***

The Reports tab is where you can view different reports that are available. They include

- Action Items – These items require you to take action to clear them. They may include checks that have not been cashed or MLS transmissions that have not been properly transmitted.
- Budget Reports – These are the quarterly Budget Allowance reports for your unit. These allow you to track the amount of funds you unit receives over a period of time.
- Donation Reports – These are donor statements for members of your unit that may have donated to more than one unit in a calendar year.
- Financial Statements – These are your unit's monthly financial statements that are currently sent through MLS.

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## ***Action Items***

Action items will instruct you what action is appropriate. Click on the Name of the action item to open and view it. You can also click the Print button to print the report.

## ***Budget***

Budget reports are –

- Projected Quarterly Local Unit Budget Allowance: this report shows what funds are projected to be available for your unit for a quarter.
- Quarterly Local Unit Budget Allowance: this is the report that shows what funds have been transferred to your unit for the quarter.

In countries that use purchasing cards for unit expenses, a custom date budget report will show what funds have been spent and funds that are currently available on the date the report is generated.

## ***Financial Statements***

Click the Reports tab to view a list of Financial Statements. When you see the list, click one of them to view it.

You can view –

- Current Year to see a list of statements available for the current year.
- Previous Year to see a list of statements for the past year.
- Custom Dates to see reports for the dates you select.

## ***Payment Cards***

Where applicable, units will receive a monthly statement detailing payment card transactions that have been recorded by the bank and by the local unit. This report also shows the priesthood leader the starting and ending cash on hand balance.

### *Generate a Report*

Some reports allow users to generate a report on demand. To generate a report on demand, click the Generate a Report tab and complete the required date parameters and click Generate. When the report has generated, the report name will appear in a table below the date selected. To view the report, click on the report name.

# Fundraising and Funding Activities

Last Updated: 23 July 2014 at 12:58

## *Policy and Principles*

### FUND-RAISING

Fund-raising activities are not usually approved because expenses for stake and ward activities are paid with budget funds. As an exception, a stake president or bishop may authorize one group fund-raising activity each year. Such an activity may be held to raise funds for the following purposes only:

1. To help pay the cost of one annual camp or similar activity.
2. To help purchase equipment that the unit needs for annual camps.

If a fund-raising activity is held, it should provide a meaningful value or service. It should be a positive experience that builds unity.

Contributions to fund-raising activities are voluntary. Priesthood leaders should take special care to ensure that members do not feel obligated to contribute.

Stakes and wards that sponsor fund-raising activities should not advertise or solicit beyond their boundaries. Nor should they sell products or services door to door.

Examples of fund-raising activities that are not approved include:

1. Activities that would be taxable.
2. Activities completed with paid labor, either by employees or by contract.
3. Entertainment for which the stake or ward pays performers for their services, when admission is charged, and when the intent of the activity is to raise funds.
4. The sale of commercial goods or services, including food storage items.
5. Games of chance, such as raffles, lotteries, and bingo.

Any exceptions to these instructions must be approved by a member of the Presidency of the Seventy or the Area Presidency.

### FUNDING ACTIVITIES

Leaders ensure that expenses for activities are in accordance with the current budget and finance policies of the Church. The following principles apply.

Most activities should be simple and have little or no cost. Expenditures must be approved by the stake presidency or bishopric before they are incurred.

Stake and ward budget funds should be used to pay for all activities, programs, manuals, and supplies. Members should not pay fees to participate. Nor should they provide materials, supplies, rental or admission fees, or long-distance transportation at their own expense. Activities in which many members provide food may be held if doing so does not place undue burdens on members.

Possible exceptions to the funding policy outlined above are listed below. If the ward budget does not have sufficient funds to pay for the following activities, leaders may ask participants to pay for part or all of them:

1. One annual extended Scout camp or similar activity for young men.
2. One annual young women camp or similar activity.
3. One annual day camp or similar activity for Primary children ages 8 through 11.
4. Optional activities as follows: Units may sponsor optional activities that are presented by Church-related entities. Such activities include Church university performance groups, special youth programs, and periodic major cultural events. As authorized by a member of the Presidency of the Seventy or the Area Presidency, members may be charged a modest fee to defray the costs of such events if (1) the program is entirely optional, (2) the cost is not burdensome, and (3) the event is not used to raise funds. Budget funds may be used to help those who want to attend but are unable to pay.

If funds from participants are not sufficient, the bishop may authorize one group fund-raising activity annually that complies with the guidelines indicated above.

In no case should the expenses or travel for an annual camp or similar activity be excessive. Nor should the lack of personal funds prohibit a member from participating.

If possible, equipment and supplies that the ward needs for annual youth camps are purchased with ward budget funds. If these funds are not sufficient, the bishop may authorize one group fund-raising activity annually that complies with the guidelines given above.

Equipment and supplies purchased with Church funds, whether from the ward budget or a fund-raising activity, are for Church use only. They are not for the personal use of individuals or families.

Church funds may not be used to purchase uniforms for individuals.



# Handwritten Checks in Emergencies

Last Updated: 21 October 2014 at 10:35

## *MLS Procedures*

If MLS goes down and you need to prepare an emergency fast-offering check, handwrite the checks on your MLS check stock, following these instructions:

1. Write the check. The following items must be handwritten on the check:
  - Date written
  - Payment amount
  - Payee's name
  - Numeric amount of check
  - Signatures from two account signers
2. Telephone your assigned administrative office the same day checks are written (or if after business hours, the next business day).
3. Once MLS is working again, the check data must be entered into MLS and the check printed on a blank sheet of paper. Do not use a sheet of check stock paper for this purpose.
4. File the check information printed on plain paper in step 3 with a copy of the handwritten check.

# Identifying and Recording Tithing Status

Last Updated: 24 October 2016 at 15:52

## *Policy and Principles*

The tithing status of a member is declared either by the member at tithing settlement or by the bishop. The ward is responsible to report the tithing status for all members whose records are in the ward as of December 31.

Members are encouraged to attend tithing settlement to make their declaration to the bishop in person. It is not necessary for a donor to have paid all donations for the year before making a declaration; donations made after tithing settlement but on or before December 31 will be included in the Official Tax Statement for the year.

The bishop makes the declaration for all members who do not declare their own status.

## TITHING STATUS DEFINITIONS

1. Full-Tithe Payer. All donors whose tithing is “ ‘one-tenth of all their interest annually,’ which is understood to mean income” (First Presidency Letter, Mar. 19, 1970; see also D&C 119.4).
  - Tithing status is normally the same for husband and wife who donate together. It may be different if they donate separately.
  - Converts baptized during the year who have paid a full tithe since baptism are full-tithe payers.
  - Full-time missionaries serving from your ward are full-tithe payers. (However, missionaries should pay tithing on personal income beyond the amounts they receive for their support.)
  - Members entirely dependent upon Church welfare assistance are full-tithe payers.
  - Some members may have paid tithing to Church headquarters or in a previous ward. These donors should declare tithing status in the ward where they live at the time of tithing settlement.
2. Part-Tithe Payer. All donors who have paid tithing but the amount is less than a full tithe.
3. Non-Tithe Payer. Ward members who have not contributed tithing during the year.

## *LCR Procedures*

### TO RECORD A TITHING DECLARATION:

1. From Leader and Clerk Resources, click Finance and then click Tithing Settlement.
2. On the Tithing Declaration tab, for each member, click Full, Part, or Non, and then click Declared by Bishop or Declared by Member.

- By default, the member list is organized by household. Options are available to display the member list in alphabetical order and to display the donation amounts. Clicking on the name of the member will display his or her MRN and (if male) whether he is a Melchizedek Priesthood holder. The Participant Information button will take you to the member's participant record, which will display the details of his or her donations.
3. For each member who did not attend tithing settlement, click Full, Part, or Non, and then click Declared by Bishop.
  4. When the declaration status and "declared by" values are completed, a check mark will appear in the Done column.
  5. After December 31, the Submit Declaration button will appear. When all declarations are complete, click the Submit Declaration button. This information will then be made available to the stake president. After the declaration has been submitted, any future changes are automatically saved. Bishops do not need to turn in a paper copy of tithing settlement to the stake president.
  6. Declarations should be entered upon completion of tithing settlement and prior to January 15.
  7. To print a copy for the bishop to use during tithing settlement, click the Print button.

### *MLS Procedures*

The bishop meets privately and records a tithing status for each member who attends tithing settlement. After tithing settlement, the bishop declares a tithing status on the Tithing Declaration Report for each member who did not attend tithing settlement. The bishop or clerk records the tithing status declarations in MLS. The clerk prints the completed Tithing Declaration Report, and then transmits it to the assigned administrative office.

TO ENTER TITHING DECLARATIONS IN MLS, AND TO PRINT AND SUBMIT THE REPORT:

1. On the MLS menu bar, click Finance. Click Tithing Settlement.
2. In the Tithing Declarations box, click Enter Tithing Declarations.
3. When the Enter Tithing Declarations screen opens, enter the Tithing Status and Declared by information by clicking the down arrow on the right side of the column and clicking on the appropriate entry.
4. Enter any notes made by the bishop in the Notes field.
5. When all the information has been entered in MLS, click Save.
6. Click Print, and print two copies of the report.
7. Send one copy to the stake president, and give one copy to the bishop to be placed in his confidential file.
8. When you are sure all the information is correct, click the Submit button to submit the Tithing Declaration Report for All Members to the assigned administrative office. Make sure the report is submitted by January 15.



# Importance of Audits

Last Updated: 15 May 2017 at 10:36

## *Why Financial Audits Are Necessary*

Church funds are sacred and should be handled with integrity and wisdom. Audits evaluate how funds are gathered, spent, and recorded. Audits protect Church leaders and Church members by providing opportunities to identify and correct problems early.

# IRS Form 1099-MISC

Last Updated: 10 November 2016 at 09:52

## *Policy and Principles*

Stakes and districts in the United States are required to file Form 1099-MISC with the Internal Revenue Service (IRS) by January 31 for any payees who received over \$600 during the previous year for rent or services (such as performers, entertainers, or caterers). There are several exceptions; see the exclusions listed below. Filing this form is the responsibility of the stake or district financial clerk.

## OVERVIEW

Where applicable, stakes and districts are responsible to file Federal Tax Form 1099-MISC before January 31. The purpose of Form 1099-MISC is to report to the Internal Revenue Service (IRS) certain payments totaling \$600 or more for services or rental of property or equipment that a stake, district, ward, or branch made to any payee during the year (see exceptions below, which include payments from fast-offering funds).

## PENALTIES

If stakes and districts do not submit copies of Form 1099-MISC, the IRS may impose a penalty on the Church of up to \$250 per omission.

## EXCLUSIONS

Reporting is not required for payments to:

- Vendors providing products, materials, food, supplies, or other tangible property (except when combined with reportable rent or services).
- Legally incorporated entities; but individuals, LLCs, partnerships, and sole proprietorships are generally reportable.
- Tax-exempt entities such as governments, schools, churches, and 501(c)(3) organizations.
- Fast-offering recipients and vendors (such as doctors or landlords) who receive payments on behalf of fast-offering recipients.
- Church members for reimbursements, including housing payments for missionaries that do not exceed \$75 per month or \$900 per year.
- Utility companies.
- Other Church units or Church employees.
- LDS Family Services.
- Real estate agents.

Ward or Branch Responsibilities

By the end of the year, give the stake or district clerk the following information about all those (other than the exceptions listed above) who received payments for rent, royalties, or services regardless of amount:

- Name (as listed with the Social Security or employer identification number)
- Address
- Social Security number or employer identification number
- Total amount paid during the year

In MLS, go to the View/Update Expenses panel; under Report a user can select Summary by Payee to summarize the amount by payee and identify potential reportable payments.

#### STAKE RESPONSIBILITIES

1. Obtain copies of Form 1099-MISC and the transmittal form that goes with it (Form 1096). These forms may be ordered from the IRS by calling 1-800-829-3676 or by ordering online at [www.irs.gov](http://www.irs.gov) and are usually available November through January. The forms cannot be printed online.
2. Make sure you have all the information you need from wards and branches. Prepare a Form 1099-MISC for each payee who received \$600 or more during the year (or \$10 or more for royalty payments), either as a single payment or as cumulative payments from one or more units. If more than one unit paid the same vendor or individual, combine the payments onto a single form. You should also prepare forms for payees paid by the stake or district.
3. Use the stake federal identification number. If you have any questions regarding your stake's federal identification number, contact Church Tax Administration. Do not use the Church headquarters identification number.
4. Mail the forms to the payees and mail copies of the forms with Form 1096 to the IRS by January 31.
5. If a payee refuses to give his or her Social Security number or employer identification number, contact the Church Tax Administration Office for further instruction.
6. Determine if your state also requires information to be sent on Form 1099-MISC.

If you have questions, please contact the Church Tax Administration Office, 50 East North Temple Street, Room 2225, Salt Lake City, UT 84150-0022, or call 1-801-240-3037.

# LCR Participant List

Last Updated: 20 September 2016 at 13:57

## *Definitions*

The Participant list on Leader and Clerk Resources (LCR) includes three types of participants: donors, payees, and recipients. A participant can be included in the list under any one, two, or all three of the participant types. They are defined as follows:

### DONOR

A donor is a member or nonmember of the unit who makes a donation to the unit, either in person or online.

### PAYEE

A payee is a person, business, or organization who receives a payment from the unit. It could be a reimbursement for an activity, an advance for an activity, or a payment for an expense of a fast offering recipient (such as a rent payment, utility payment, and so on).

### RECIPIENT

A recipient is an individual who is given fast offering assistance by the unit.

## *Accessing and Using the Participant List in LCR*

In LCR, click Finance, and then click Participants. The Participant List displays. The defaults are to show all participant types and all participants. There are dropdown menus to select Participant Types (Donor, Payee, or Participant) and Participants (Member Participants and Non-Member Participants). A Print button is available so the list can be printed.

The list includes the following columns: Name (name or member or organization), Gender, Age, MRN (membership record number for members or a CUBS number for non-members), Member (identifies whether participant is a member or non-member), and then Donor, Payee, and Recipient columns to identify the type of participant.

## *Merge*

Under the Member column in the Participant List, you will see a Merge button when the participant is identified as a Non-Member. Non-members are also identified with a CUBS number (CUBS-xxxxxxx) in the MRN column. If you want to merge this type of participant record with another record, including a valid MRN record, click the Merge button. The Merge Participant window opens. From the Merging into drop down menu, select the participant you want to merge.



Compare the two participant records and if satisfied, click the checkbox in the bottom left to confirm the merge and then click the Merge Participants button.

Donors from other units who do not provide their MRN with their donation also appear as non-members on the Participant List.

# Local Unit Budget Instructions

Last Updated: 12 March 2014 at 13:35

BUDGET ALLOCATION % (HOW TO DISTRIBUTE BUDGET FROM THE STAKE TO EACH WARD)

VIEW/EDIT BUDGET (ESTIMATING FUTURE BUDGET AND ASSIGNING IT TO SUBCATEGORIES)

BUDGET REPORTS (UPDATES AND CHANGES)

## *Policy and Principles*

Every stake and ward prepares and operates on a budget. The stake president manages the stake budget, and the bishop manages the ward budget, though each may assign a counselor to supervise it under his direction. Each may also assign a clerk to help prepare and monitor the budget.

No stake or ward expenses may be incurred or paid without the presiding officer's authorization.

Stake presidencies and bishoprics begin preparing budgets well before the beginning of each calendar year as follows:

1. Review the amounts spent during the previous year to make sure recurring expenses are considered.
2. Ask organizations to estimate their budget needs in detail.
3. Compile the budget, using wise budgeting practices, being equitable, and ensuring that projected expenses do not exceed anticipated budget allowance funds.

The budget allowance program provides general Church funds to pay for the activities and programs of stakes and wards. It eliminates the need to receive budget contributions from members. Faithful payment of tithes has made the budget allowance possible.

## *MLS Procedures*

Budgeting process changes have occurred in the Member and Leader Services (MLS) record-keeping software. This document provides specific instructions for the budgeting process within MLS and clarifies changes to MLS budget screens and reports.

Most stakes and wards receive budget funds every three months. Stakes determine the distribution of the entire budget amount for the stake and all its wards unless directed otherwise by area authorities. Funds are then sent from Church headquarters and received by stakes and wards in their MLS Budget Allocations subcategory.

The instructions that follow explain the use of the MLS budget screens and reports. Key topics include:

- Budget Allocation % (How to distribute budget from the stake to each ward)
- Add/Update Categories (Adding more detailed subcategories to your budget)
- View/Edit Budget (Estimating future budget and assigning it to subcategories)
- Budget Reports (Updates and changes)
- Income and Expense Report (Removal of budget subcategories)

#### BUDGET ALLOCATION % (HOW TO DISTRIBUTE BUDGET FROM THE STAKE TO EACH WARD)

Budget Allocation % is found on the stake MLS. While management of budget funds is an annual process, funds are generally sent every three months because the process depends on the Quarterly Report that each ward submits. The Budget Allocation % screen helps leaders manage the distribution of funds received by the stake to its wards.

Stakes manage the distribution of budget to each ward by assigning budget distribution percentages to each budget item (such as Sac Mtg %, YM %, YW %, and so on). In these instructions, we refer to these sources as budget allocation sources.

To enter the ward's percentages for each budget allocation source, do the following in MLS:

1. On the Finances panel, click More.
2. On the Budget panel, click Budget Allocation %.

Proposed percentages can now be reviewed and either accepted or changed, if needed. If acceptable, click Submit to send the percentages to the Church Administration Office (CAO) to be used for future budget allocations. The most recently submitted percentages remain on record for future budget distributions until they are updated through MLS or by CAO staff. All percentage change updates should be submitted by the end of the month prior to a quarterly budget allocation. For example, submit percentage change updates in March prior to the second quarter budget allocation that occurs in April. One month before each scheduled quarterly budget allocation, stakes will receive a preliminary budget notice for review. Percentages shown on the preliminary notice will be used unless they are updated as explained in the notice.

#### Add/Update Categories (Adding more detailed subcategories to your budget)

In the past the Budget subcategories were whatever the stake or ward wanted to make them. Now standard subcategories under the Budget category have been established for the use of all units in doing their budgets. To see the standard Budget subcategories, do the following:

1. On the Finances panel, click More.
2. On the Budget panel, click Add/Update Categories.
3. Click the plus sign (+) next to the Budget category.

In MLS, stakes and wards can add unit-defined subcategories to the Budget subcategories. For example, a ward may want to separate the Young Men subcategory into three subcategories: Deacons, Teachers, and Priests. To do this:

1. Highlight Young Men.
2. At the bottom left of the screen, click Add.
3. A new subcategory will appear below the Young Men category.
4. Type in the name of the desired subcategory, such as Priests.

Note: Unit-defined subcategories will appear in MLS reports as defined. However, on the monthly financial reports from the CAO, the amounts will appear in the standard subcategories (Young Men, Primary, Relief Society, and so on).

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#### VIEW/EDIT BUDGET (ESTIMATING FUTURE BUDGET AND ASSIGNING IT TO SUBCATEGORIES)

The View/Edit Budget screen is used to estimate future budget allocations, show actual budget allocations received, and assign funds to Budget subcategories. To view and edit budget amounts in MLS, do the following:

1. On the Finances panel, click More.
2. On the Budget panel, click View/Edit Budget.

Note the following:

1. Enter amounts you expect to receive in the coming year into the Estimated/Actual column in the top section of the screen.  
Note: You can click the Copy data button at the bottom left of the screen to populate the screen for next year with current year's amounts.
2. The prior year's ending balance on your Unit Financial Statement is in the Balance Forward row.
3. The next four rows show quarterly allocations.
4. The Miscellaneous row shows additional estimated allocations.
5. The Manual Adjustments by Unit row shows the net amount of disbursements or deposits made by the unit to the Budget Allocations subcategory. A Budget Allowance Detail Report can be run for the Budget Allocations subcategory to review Manual Adjustments by Unit detail. Most units should not see this row, but an example of when the row will show is if a stake disburses a check from the Budget Allocations subcategory to the ward, and the ward then deposits the check to its Budget Allocations category. Both the stake and ward will now see an amount for Manual Adjustments by Unit.

6. The Estimated/Actual column total agrees with the Total Estimated/Actual Allocation line at the bottom right of the screen.
  - a. When the budget allocation is received, it appears in the Actual column in the upper right of the screen. These amounts also appear in the Estimated/Actual column and cannot be edited. When a miscellaneous allocation is received, an additional miscellaneous row appears to accommodate further estimates.
  - b. Use the bottom half of the screen to assign Total Estimated/Actual budget amounts to specific subcategories managed by your stake or ward.
    1. When a budget amount is assigned to a subcategory under the Budget Assigned by Unit column, the total will update on the Budget row. These amounts will automatically update your budget for each line entered. Year-end subcategory balances will not be carried forward to the next year and an annual budget will need to be assigned each year. The total stake or ward year-end budget balance on your Unit Financial Statement will stay with the unit and be shown as the next year Balance Forward.
    2. Under the % of Budget column an estimated percentage is displayed for each subcategory. The percent is the amount assigned to the subcategory divided by the total Budget Assigned by Unit.
    3. The total Budget Assigned by Unit is also shown at the bottom right of the screen.
    4. The amount shown on the Difference line at the bottom right of the screen represents one of the following:
      - If positive, the Estimated/Actual budget amount yet to be assigned
      - If negative, the amount of budget that has been over-assigned
    5. Estimated amounts of budget assigned to subcategories on this screen will automatically be updated in the Budget Report.

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#### BUDGET REPORTS (UPDATES AND CHANGES)

There are three budget reports available in MLS.

- Budget Allowance Summary Report (Type: Summary)
- Budget Allowance Auxiliary Report (Type: Auxiliary Summary)
- Budget Allowance Detail Report (Type: Detail)

#### Budget Allowance Summary Report

This report is the new summary report for stake presidencies and bishoprics. The report can only be accessed for the current and previous year and always includes all active subcategories for a unit. To access the report, do the following:

1. On the Finances panel, click More.
2. On the Budget panel, click Budget Report.

3. In the Type field, select Summary.
4. To view the report, click Preview.

Budget Allowance Summary Report (1 Jan 2012 - 27 Jan 2012)							Page 1 of 1
Anywhere 1st (108)							
Subcategory	Annual Budget Assigned by Unit	Income	Expenses	Transfers	Assigned Budget Balance	% Spent	
Activities	0.00	0.00	0.00	0.00	0.00	-	
Fathers and Sons	400.00	0.00	0.00	0.00	400.00	0%	
Ward Activities	800.00	0.00	-18.66	0.00	781.34	2%	
Administration	3,250.00	0.00	0.00	0.00	3,250.00	0%	
Missionary	250.00	0.00	0.00	0.00	250.00	0%	
Budget Allocations							
Curriculum	450.00	0.00	0.00	0.00	450.00	0%	
Distribution Center Charges	200.00	0.00	-18.00	0.00	182.00	9%	
Elders Quorum	100.00	0.00	0.00	0.00	100.00	0%	
High Priests	50.00	0.00	0.00	0.00	50.00	0%	
Library	300.00	0.00	0.00	0.00	300.00	0%	
Miscellaneous	0.00	0.00	0.00	0.00	0.00	-	
Bishopric	600.00	0.00	0.00	0.00	600.00	0%	
Carry over	1,093.01	0.00	0.00	0.00	1,093.01	0%	
Choir	280.00	0.00	-16.48	0.00	263.52	6%	
YM/YW Combined	500.00	0.00	-256.22	0.00	243.78	51%	
Primary	1,400.00	0.00	-122.76	0.00	1,277.24	9%	
Cub Scouts	1,000.00	0.00	-67.25	0.00	932.75	7%	
Relief Society	1,000.00	0.00	0.00	0.00	1,000.00	0%	
Single Adults	0.00	0.00	0.00	0.00	0.00	-	
Sunday School	200.00	0.00	0.00	0.00	200.00	0%	
Teachers			0.00	0.00	950.00	0%	
Young Women	2,200.00	0.00	0.00	0.00	2,200.00	0%	
Beehive	0.00	0.00	0.00	0.00	0.00	-	
Laurels	0.00	0.00	0.00	0.00	0.00	-	
Miammaids	0.00	0.00	0.00	0.00	0.00	-	
<b>Total</b>	<b>\$17,203.01</b>	<b>\$0.00</b>	<b>-\$525.19</b>	<b>\$0.00</b>	<b>\$16,677.82</b>	<b>3%</b>	

The following table describes the information displayed in each column on the report.

Column	Information displayed
Subcategory	All active subcategories.
Annual Budget Assigned by Unit	Budget amounts assigned to each subcategory on the <b>View/Edit Budget</b> screen.
Income, Expenses, and Transfers	Actual balances for each subcategory.
Assigned Budget Balance	Available budget balance for each subcategory. Year-end balances will not carry forward by subcategory.
% Spent	Percent of subcategory annual budget that has been spent.
Note that Detail is not shown for the Budget Allocations subcategory because it would duplicate actual budget amounts to be assigned by unit.	

The Budget Balance section (near the middle of the report) shows the total Estimated/Actual Annual Budget, the Annual Budget Assigned by Unit, and the calculation of the Unassigned Annual Budget.

2012 Budget Balances:		
2011 Carry Forward Balance	\$2,405.28	Actual
First Quarter Allowance	3,547.73	Actual
Second Quarter Allowance	4,000.00	Estimated
Third Quarter Allowance	3,500.00	Estimated
Fourth Quarter Allowance	3,500.00	Estimated
Miscellaneous Adjustments	250.00	Estimated
Estimated/Actual Annual Budget	\$17,203.01	
Annual Budget Assigned by Unit	17,203.01	
Unassigned Annual Budget	\$0.00	

The Reconciliation section (near the bottom of the report) shows the reconciliation of the Assigned Budget Balance Total on this report to the Budget balance shown on the Income and Expense Summary Report by Category.

Reconciliation of Assigned Budget Balance to Income and Expense Summary Report Budget Balance:	
Assigned Budget Balance Total	\$16,677.82
Add: Unassigned Annual Budget	0.00
Less: Sum of Budget Estimates	11,250.00
Actual Available Budget	\$5,427.82
Income and Expense Summary Report Budget Balance	\$5,427.82
Difference from Actual Available Budget <i>(contact Clerk Support if difference is not zero)</i>	\$0.00

Income and Expense Summary Report by Category (1 Jan 2012 - 27 Jan 2012)					
Category	Balance Forward	Income	Expenses	Transfers	Balance
Book of Mormon	\$0.00	\$30.00	\$0.00	-\$5.00	\$25.00
Budget	\$2,405.28	\$0.00	\$525.19	\$3,547.73	\$5,427.82
Fast Offerings	\$0.00	\$663.00	\$0.00	-\$98.00	\$565.00
General Missionary Fund		\$10.00	\$0.00	\$0.00	\$10.00
Humanitarian Aid		\$80.00	\$0.00	\$0.00	\$80.00
Other	\$0.00				\$0.00

**Budget Allowance Auxiliary Report**

The Budget Allowance Auxiliary Report is similar to the old summary report. The report can be used to summarize auxiliary budgets as compared to the assigned budget. It is not intended to be a summary of the overall unit budget. That is the primary purpose of the Budget Allowance Summary Report.

To access the Budget Allowance Auxiliary Report, do the following:

1. On the Finances panel, click More.
2. On the Budget panel, click Budget Report.
3. In the Type field, select Auxiliary Summary.
4. To view the report, click Preview.

**Budget Allowance Auxiliary Report (1 Jan 2012 - 27 Jan 2012)**

United States Dollar

Anywhere 1st (108)

Page 1 of 1

Subcategory	Budget	*Previous Activity	Income	Expenses	Transfers	Balance	% Spent
Activities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
Fathers and Sons	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	0%
Ward Activities	\$800.00	\$0.00	\$0.00	-\$18.66	\$0.00	\$781.34	2%
Administration	\$3,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,250.00	0%
Missionary	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
Budget Allocations							
Curriculum	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00	0%
Distribution Center Charges	\$200.00	\$0.00	\$0.00	-\$18.00	\$0.00	\$182.00	9%
Elders Quorum	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	0%
High Priests	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	0%
Library	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	0%
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
Bishopric	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	0%
Carry over	\$1,093.01	\$0.00	\$0.00	\$0.00	\$0.00	\$1,093.01	0%
Choir	\$280.00	\$0.00	\$0.00	-\$16.48	\$0.00	\$263.52	6%
<b>SMW Combined</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$256.22</b>	<b>\$0.00</b>	<b>\$243.78</b>	<b>51%</b>

**Budget Allowance Detail Report**

The Budget Allowance Detail Report can continue to be used as before. Small changes have been made to update the titles. The report can continue to be distributed to leaders assigned to manage a specific budget.

To access this report, do the following:

1. On the Finances panel, click More.
2. On the Budget panel, click Budget Report.
3. In the Type field, select Detail.
4. To view the report, click Preview.



Budget Allowance Detail Report (1 Jan 2012 - 27 Jan 2012)				
Primary				Page 1 of 2
Anywhere 1st (108)				
<b>Budget</b>				
Budget for 2012				\$1,400.00
<b>Previous Activity</b>				
Net budget used before 1 Jan 2012				\$0.00
<b>Income</b>				
Date	Donor			Amount
	Total			\$0.00
<b>Expenses</b>				
Ref. No.	Date	Payee	Purpose	Amount
1927	9 Jan 2012	Hermione Silver	Scripture journals	-\$122.76
			Total	-\$122.76
<b>Transfers</b>				
Ref. No.	Date	Transfer Source	Comment	Amount
			Total	\$0.00
<b>Remaining Budget</b>				
Remaining budget as of 27 Jan 2012				\$1,277.24

### Income and Expense Report

Changes have been made to the Income and Expense Report to remove the subcategory detail for Budget. The Income and Expense Report can still be used to review the Budget category summary. However, to review Budget subcategory detail you must use the Budget Allowance Summary Report. A button has been added to the Income and Expense Report screen to link to the Budget Allowance Summary Report. To review the added functionality, do the following:

1. On the Finances panel, click More.
2. On the Reports/Reconcile panel, click Income and Expense Report.
3. In the Report field, select Summary by Sub-Category.
4. On the Summary by Sub-Category screen, click Budget Report button on the bottom.
5. The Budget Allowance Summary Report displays.

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# Local Unit Financial Auditing System 4

## About This Guide

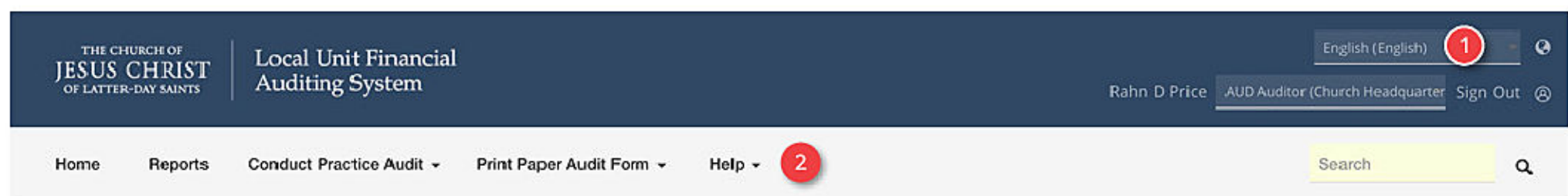
The screenshots in this guide are in English, but the layout of the screens is the same for all languages. The numbers on the screenshots refer to the paragraphs below the screenshots. The order is not important.

In this guide, the terms *stake* and *stake president* refer also to districts and district presidents. The terms *ward* and *bishop* refer also to branches and branch presidents.

## Getting Started

To access Local Unit Financial Auditing System version 4, open an internet browser and enter **audit.lds.org** in the address box. Sign in with your LDS Account username and password.

## Header and Menu Bar

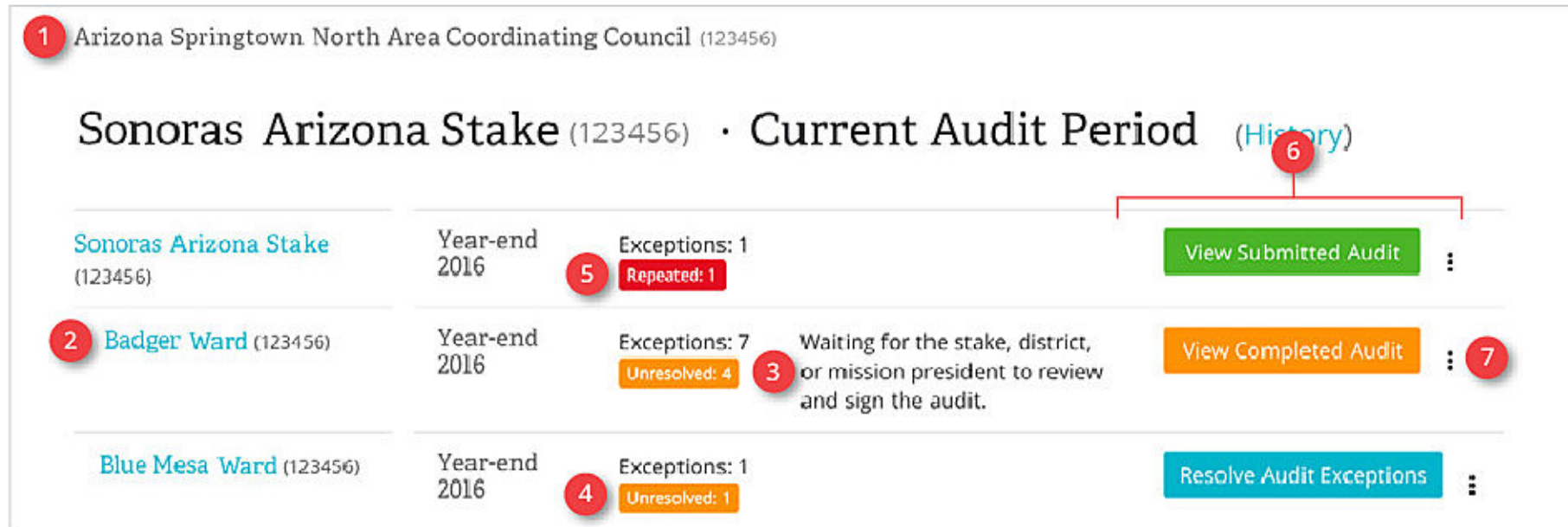


**1** Use the drop-down box next to the world globe icon to select a different language. You may change languages at any time.

**2** Use the menu bar to access reports, paper audit forms, help resources, and so forth. Menus match your role. For example, stake auditors do not see the Reports menu. Click a menu item to display a drop-down list of options.

# Stake Dashboard

The stake dashboard displays information for the current audit period. Its buttons, links, progress messages, and tags guide you through the audit process. They also provide quick access to past audits.



- 1 Simplified navigation helps you quickly access higher-level dashboards. For example, when viewing a ward's audit information, click the name of the stake at the top of the screen to view the stake dashboard. You cannot access a level to which you are not authorized.
- 2 Click the name of the stake or a ward to view its audit history. (See "Audit History" later in this document.)
- 3 Progress messages keep everyone informed about what needs to happen next, such as "Waiting for the stake audit committee to review the audit and the chairman to sign it."
- 4 The total number of audit exceptions and the number that have not been resolved are displayed.
- 5 Tags give brief information about a ward or stake and the status of its audit. For example, a tag may show that the ward has the same audit exception this time as it had last time.

- 6 Buttons give all users easy access to an audit's results. Button colors and names change according to your role and the audit's status. A green button means the audit is submitted. An orange button means the audit is in progress. A blue button means you have a task to complete. For example, if the audit is waiting for the bishop's signature, all users except the bishop will see an orange button indicating that the audit is in progress. The bishop will see a blue button indicating that he needs to sign the audit.
- 7 The three stacked dots are the icon for the context menu. As its name implies, the options on the context menu change according to where the icon is located and what features are available to you because of your role. Click the icon to see additional actions you may take. For example, on the stake dashboard, use the context menu to continue or edit an unsigned audit, to print audit results, or to conduct a practice audit for a specific ward.

# Audit History

You may be able to view past audits, depending on your role. On the stake dashboard, click the name of the stake or the ward whose audit history you want to view. Use the History page to access the unit's last three years' audits.

Audit Period	Exceptions	Status	Action
Year-end 2016 <b>Current Audit Period</b>	Exceptions: 7 Unresolved: 4	Waiting for the stake, district, or mission president to review and sign the audit.	<b>View Completed Audit</b>
Midyear 2016	Exceptions: 1		View Submitted Audit
Year-end 2015			View Submitted Audit
Midyear 2015	Exceptions: 2		View Submitted Audit
Year-end 2014			View Submitted Audit
Midyear 2014	Exceptions: 1		View Submitted Audit
Year-end 2013			View Submitted Audit

**1** To view just the current audit period, click Current Audit Period. To switch back to the full audit history, click History.

**2** Click the name of the stake to return to the stake dashboard.

# Navigating the Audit

CONDUCT ONLINE AUDIT 5 Show Definitions · Quit the Current Audit 6

## Guadalupe Valley Ward (123456) - Year-end 2016

1 **PROCEDURE REVIEW AND RISK ASSESSMENT** PAYMENTS B... DEPOS... UNIT FL... THE "OTHER" CATEG... I...

2 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 W 27 28 29 30 31 32 33 34 35

3 4

### Did the bishop approve all expenditures before payments were made?

Approvals may be verbal. (Evidence of written authorization will be tested later in the audit.)  
If any payment was made before the bishop approved the expenditure, mark "No."

Yes  
 No

Previous Next

- 1 The navigation bar appears as you conduct an audit. The top part shows the names of the audit sections, such as "Procedure Review and Risk Assessment" or "Payments." The bottom part lists the numbers of the audit questions. Click a question number to jump to that question. Rest the mouse pointer over a question number to read the audit question.
- 2 Questions you have answered have a shaded background. The darkly shaded background is on the audit question you are currently answering.

- 3 Unanswered questions have a white background.
- 4 Some questions or sections may have a gray background. These questions do not apply to this audit, but they are used in other audits.
- 5 Click Show Definitions to view a glossary of terms used in the audit.
- 6 Click Quit the Current Audit to end the audit and return to the dashboard. Your data is saved.

# Audit Results and Corrective Actions

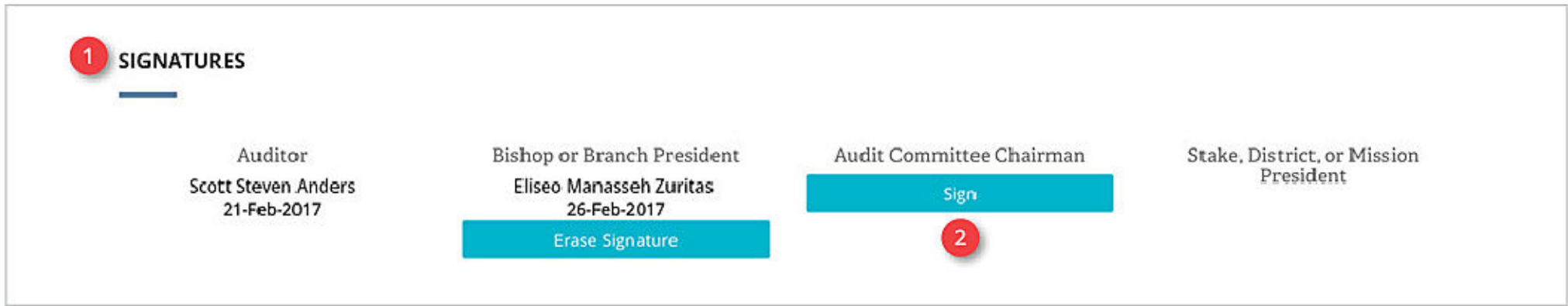
When all the audit questions are answered, the Audit Results screen appears.

- 1 Any audit exceptions (questions marked "No") are listed in the "Corrective Actions" section.
- 2 A header precedes each audit exception.
- 3 The shaded parts of the header show the section name and question number of the audit exception.
- 4 Check the Show Original Question box to see the audit question and its instructions. Uncheck the box to see the summary statement.

- 5 Here and in other places in the auditing system, a red bar shows a required field. You or sometimes another person must fill in required fields before you can continue with the audit. For example, the stake auditor or the bishop must write the corrective actions before the bishop can sign the audit.
- 6 Click the printer icon to print the audit results.
- 7 Click the context menu icon to see additional actions you may take.

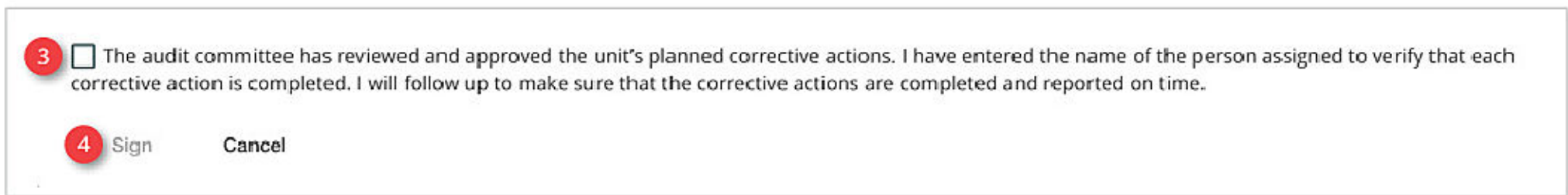
# Signing and Submitting the Audit

Before you can sign an audit, you must log in to the auditing system using your own LDS Account. For example, the bishop cannot sign the audit until the stake auditor has signed it and logged out.



1 The "Signatures" section is at the bottom of the Audit Results screen.

2 When it is your turn to sign the audit, the Sign button appears under the name of your position. When you have completed your tasks on the Audit Results screen, such as entering corrective actions, click the Sign button. A dialog box appears.

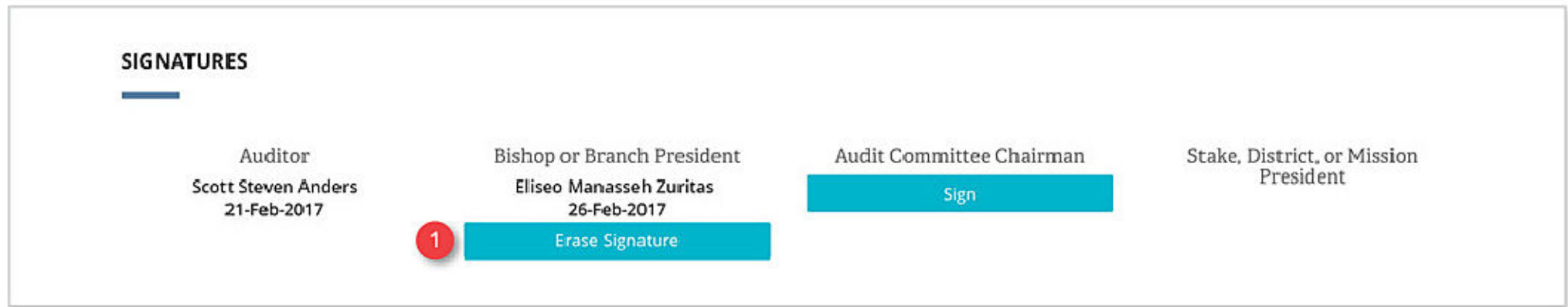


3 The text states the agreements you make by signing the audit. Click the box to confirm that you agree.

4 To complete your electronic signature, click this Sign button.

The audit is submitted automatically when the last leader has signed it. For a ward audit, this is the stake president. For a stake audit, this is the stake audit committee chairman.

# Erasing Signatures to Change Corrective Actions or Audit Results



1 The last person to sign an audit may erase his own signature and all signatures before it. Anyone who has yet to sign the audit may erase all signatures. Erasing a signature lets that person edit his fields in the audit.

For example, if the bishop just signed the audit, he can click the Erase Signature button under his name. The button will move left, to the stake auditor's position. With his signature erased, the bishop can change his corrective actions.

If the stake auditor needs to make any changes, his signature must also be erased. When this is done, he can stay on the Audit Results screen to change the explanation of an audit exception. If he needs to change the answer to an audit question, he must click the context menu at the top of the screen and then click Edit Online Audit.

For information on making changes to an audit after it has been submitted, go to the Help Center on LDS.org ([help.lds.org](http://help.lds.org)) and read the article "Erasing Signatures to Change Corrective Actions or Audit Results."



# Misprinted Checks

Last Updated: 21 October 2014 at 11:57

## *MLS Procedures*

If a check prints incorrectly in MLS, do the following:

Cut the signatures out of the printed check, and destroy the piece containing the signatures. Keep the rest of the check and check stub with the expense documents for that expense batch. You will need this for the auditors. Keep it for three years plus the current year in the United States or five years plus the current year in Canada. For other countries, follow guidelines from the assigned administrative office.

Void the check in MLS by doing the following:

1. On the MLS menu bar, click Finance.
2. Click View/Update Expenses.
3. Click the link for the check number you need to void. Note: If the check number is not listed in MLS, no further action is needed.
4. Click Void.
5. A window appears listing the reasons for which you may void the check. Click Continue.
6. Enter the reason you are voiding the check. Click OK.

Voided checks appear on the View/Update Expenses screen with three asterisks (\*\*\*) before the reference number.

# Missionary Finances

Last Updated: 20 January 2016 at 14:52

GENERAL GUIDELINES

MONTHLY AMOUNT

CHARGES TO THE WARD CHECKING ACCOUNT

CHANGE IN THE MISSIONARY'S HOME WARD

EXTENSIONS

## *Policy and Principles*

The primary responsibility to provide financial support for a missionary lies with the individual and the family. Generally, missionaries should not rely entirely on people outside of their family for financial support.

Missionaries and their families should make appropriate sacrifices to provide financial support for a mission. It is better for a person to delay a mission for a time and earn money toward his or her support than to rely entirely on others. However, worthy missionary candidates should not be prevented from serving missions solely for financial reasons when they and their families have sacrificed according to their capability.

## *General guidelines*

The ward missionary fund is used solely for supporting the missionaries. Ward missionary funds should not be sent directly to individual missionaries, except when approved by the Missionary Department for senior missionaries being supported by others. Nor should ward missionary funds be used for any missionary activities in the ward or stake.

Stake presidents and bishops inform missionaries and others who contribute to the ward missionary fund that these contributions, including those that are prepaid, cannot be refunded. For this reason, prepaying the cost of a mission is discouraged.

Church leaders and members should not ask those outside the boundaries of their own Church units to contribute missionary financial support, except for family members.

The Church has equalized the contribution required for the service-related expenses of missionaries whose home wards are in designated countries, regardless of where these missionaries are called to serve. These contributions may be made by missionaries, their parents, other family members, and friends. If necessary, the stake president or bishop may ask members within the stake or ward boundaries to contribute to the ward missionary fund. Budget and fast-offering funds may not be used for making equalized contributions.

The equalized contribution applies only to the following proselyting missionaries:

1. Single men ages 18 through 25
2. Single women ages 19 through 39

The equalized contribution does not apply to missionary couples, missionaries who are in nonproselyting assignments, sisters ages 40 and older, or Church-service missionaries.

The amount of the equalized contribution is identified in instructions from Church headquarters. For each missionary from his ward who is participating in the equalized program, the bishop ensures that the monthly contribution is available in the ward missionary fund. Each month, Church headquarters or the assigned administrative office withdraws the equalized contribution from the ward missionary fund.

Wards with full-time single proselyting missionaries on the equalized missionary payment program pay the same amount each month for each missionary no matter where the missionary serves. The general procedure is given below:

1. The ward provides an equal amount each month for each missionary called from the ward. To have the necessary funds available, bishops accept donations from missionaries, their families and friends, and from all ward members. If necessary, the stake president or bishop may ask stake or ward members to help support these missionaries by contributing to the ward missionary fund. However, Church leaders are not to solicit funds for any purpose, including the support of missionaries, outside the boundaries of their own Church units.
2. Each month, Church headquarters or the assigned administrative office withdraws the equalized contribution from the ward missionary fund. In some countries, the administrative office automatically charges the ward checking account the monthly amount for each missionary.
3. Church headquarters distributes the money to missions as needed. The mission gives the missionary a monthly amount based on living costs in the mission area. This may be less or more than the monthly amount deposited in the ward account.
4. This monthly procedure occurs 18 times for sister missionaries and 24 times for elders.

Note: Full-time missionary couples (regardless of assignment), full-time senior sister missionaries, full-time single missionaries who are not serving proselyting missions, and those on Church-service missionary assignments are not affected by this equalized funding procedure. These missionaries, to the extent that they are able, should pay their necessary expenses directly from their own personal resources and should not contribute the amounts for those expenses to the Church as missionary contributions.

To the extent that full-time senior or nonproselyting single missionaries are unable to provide directly all of their own support, they may be assisted from the ward missionary fund if funds are available. The bishop may encourage and accept contributions from any other source within the ward to the ward missionary fund to maintain a reasonable reserve for this purpose.

Ward missionary funds should not be used to send additional money to missionaries who are covered by the equalized funding procedure or to fund any other ward or stake missionary activities. As with all contributions to the Church, donations for missionary service belong to the Lord and may not be refunded to contributors.

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#### MONTHLY AMOUNT

The monthly amount represents the average cost of supporting missionaries worldwide as approved by the First Presidency and is subject to change depending on general economic conditions. If the monthly amount changes, stake presidents and bishops will be informed by a letter from Church headquarters.

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#### CHARGES TO THE WARD CHECKING ACCOUNT

For those wards that have their monthly amounts automatically taken out of their accounts by the administrative office, each missionary's subcategory in the Ward Missionary account will be charged the equalized monthly payment amount. This charge will begin in the month the missionary enters the MTC. The bishop will receive information about the monthly amount when he receives notification of the missionary's call. Bishops should make sure there are enough funds in each missionary's account to cover these charges.

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#### CHANGE IN THE MISSIONARY'S HOME WARD

When a missionary's home ward changes (such as when his or her parents move), wards should use the following guidelines:

1. The bishop of the missionary's previous ward should notify the bishop of the new ward that his ward is now the missionary's home ward. The bishop of the former ward cannot transfer

financial responsibility for the missionary's support to the new ward unless the bishop of the new ward agrees and willingly accepts the responsibility for the support. Then either bishop may notify the administrative office of the change and request the new ward to be made the funding unit.

2. When the primary support is being supplied by the parents of the missionary, they should contribute support funds to the new ward. If the new ward does not agree to accept responsibility, responsibility continues with the old ward.

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#### EXTENSIONS AND EARLY RELEASES

If a missionary receives an extension of 15 days or more past the 24-month time period for elders or the 18-month time period for sisters, an additional payment will be charged to the ward account for each month thereafter. Similarly, if a missionary returns 15 days or more before the 24-month time period for elders or the 18-month time period for sisters, one less payment will be charged to the ward account. Early releases use a similar calculation, based on the monthly anniversary day.

#### OTHER MISSIONARY FINANCE GUIDELINES

1. Contributions to the ward missionary fund that have not been used when a missionary is released should be kept in the ward missionary fund and used as needed. Never refund missionary contributions to a donor.
2. The bishop, with the stake presidency, should determine when ward missionary funds exceed reasonable ward or stake needs. Any excess should be sent to the administrative office by check or by letter indicating the amount of excess by unit.
3. If there is a need to redistribute missionary funds within the stake, it may be done one of three ways depending on the area:
  - Wards having excess missionary funds print a check and give it to the stake. The stake then prints checks for wards needing additional missionary funds.
  - The stake sends a letter to the administrative office with the amount to redistribute and to whom.
  - Stakes enter a transfer in MLS.

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# Missionary Mobile Devices in MLS

Last Updated: 27 August 2015 at 09:32

## *MLS Procedures*

Follow these steps to enter payments in MLS for Missionary Mobile Devices:

1. From the MLS Main screen click Enter Donations.
2. After selecting the Donor, click Other to select the "Other" account where the payment should be categorized.
3. From the Other Details window, click the Magnifying Glass icon to view the various accounts within the general "Other" account.
4. Click on Other Missionary Mobile Device:[missionary's name] for the missionary whose device fee is being paid, then click OK. It is essential that the correct account be selected or the payment will not be recorded for that missionary.
5. Verify the correct missionary has been selected, enter the payment amount in the Amount column, and then click OK.
6. On the main Enter Donations page, enter the source and amount of funds. For checks, enter the check number and amount. For cash or coins, enter the amount.
7. Make sure the Slips Total equals the Funds Total, and then click Save

# Online Donations—Brazil Boletó

Last Updated: 17 October 2016 at 15:53

GETTING STARTED

THE DONATION PROCESS

DONATION HISTORY

DONOR STATEMENTS

SETTINGS

ANSWERS TO GENERAL QUESTIONS

## *Getting Started*

Donating online is an alternate method to contribute to the Church, similar to giving the donation to your bishop or branch president. Online donations will also allow you to access your donation history in real time as well as print your own donation statements.

You can start using online donations to pay your tithing and other offerings by navigating to [donations.lds.org](https://donations.lds.org) or by going to the My Account and Ward menu on [LDS.org](https://LDS.org) at the top right corner of the page. Click My Account and Ward and then the Donations link under the My Ward section. You will be prompted to use your LDS Account username and password to access the system.

The Donation History page is offered in the following languages: Albanian, Armenian, Bulgarian, Cebuano, Chinese, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Hungarian, Indonesian, Italian, Japanese, Korean, Latvian, Lithuanian, Mongolian, Norwegian, Polish, Portuguese, Romanian, Russian, Samoan, Spanish, Swedish, Tagalog, Thai, Tongan, Ukrainian, and Vietnamese. Please select your preferred language in your LDS Account profile.

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## *The Donation Process*

## STEP 1: MAKE A DONATION (DONATIONS.LDS.ORG)

To make a donation, click in the blank field and enter the donation amounts just as you would on a paper donation slip. For example, enter your tithing amount next to "Tithing." With the field highlighted, enter the amount you want to donate. Repeat this step for each category in your donation. When you are finished, click Next Step.

### Donating to the Ward Missionary Fund

Missionaries and their families make sacrifices to provide financial support for missionary work. They are asked to contribute a specified amount in support of missionary work. Nevertheless, contributions to ward missionary funds remain subject to the Church's discretion and control and are not legally designated or earmarked for any particular missionary but are pooled to equalize funding for missionaries not supported by the General Missionary Fund.

To donate to the ward missionary fund, click Select a missionary.

1. From the drop-down list, select the name of the missionary.
2. Enter your donation amount in the blank highlighted field next to your selection.

### Donating to the Missionary Funds of Other Wards or Branches

To donate to the missionary fund of another ward or branch, click Select a missionary and then click Missionary in Other Ward or Branch.

1. Enter the ward or branch number, and click Continue. For help in getting a ward or branch number, click How do I get a ward or branch number?
2. From the drop-down list, select the name of the missionary.
3. In the blank highlighted field next to the missionary's name, enter the amount you wish to donate.

### Specifying Other Donations

To donate to one of the other donation categories (such as Book of Mormon, Temple Construction, Perpetual Education, Temple Patron Assistance, and so on), click Select a category under the Other heading.

1. Click the category to which you want to donate.
2. Enter your donation amount in the blank highlighted field next to your selected category.

## Step 2: Review and Submit

On this screen, you can review and edit your donation before submitting the donation.

### Edit Slip

To edit your donation, click the Edit button next to "Tithing and Other Offerings." Make the desired changes to your donation slip, and then click Save.



## Submit

Once you confirm that your donation is correct, click Submit to complete your donation.

## Print Boleto

After submitting, you can print the boleto associated with your donation. To do so, click the Boleto link to open the boleto form in a new page. Print using your browser's printing option.

## Print Receipt

You can also print a receipt of your donation. To do so, click Print Receipt. Click Done to finish.

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## *Donation History* (donations.lds.org )

This page allows you to see all your donations, including those made in your current ward or branch as well as contributions made in any previous wards or branches you attended. You can view your donations for specific date ranges and categories, such as tithing, fast offerings, or the ward missionary fund.

### SUMMARY VIEW

In Summary view, you can see and print a list of your donations for the current or previous year, or you can enter a custom date range. The list shows:

- The date of the donation.
- The source of the donation:
  - Donation at your ward or branch.
  - Donation at the Church Administration Office.
  - Online donation (boleto).
- The status of your donation:
  - Processing—Your donation has been recorded and is awaiting submission to the financial institution for payment.
  - Completed—Your donation has been received and recorded and is now complete.
  - Expired—The boleto has expired, and your donation will be deleted within the next few days.
  - Reversed—Your donation has been reversed because of insufficient funds or for some other reason.
- The amount of the donation.

### CATEGORY VIEW

In Category view, you can see and print a list of your donations by donation category for the current or previous year, or you can enter a custom date range. The list shows:

- The categories you donated to during the selected time period.
- The amount of the donations made in each donation category during that time period. For example, you can view and print the total amount of tithing and fast offerings you have donated since the first of the year.

#### DATE RANGES

You can set custom date ranges by following these steps.

1. Under "Select Date Range," select Custom Dates.
2. In the From field, select the desired day, month, and year from the drop-down lists.
3. In the To field, select the desired day, month, and year from the drop-down lists.

To view the details of any donation, simply click the donation in the list. A familiar yellow donation slip will appear with the details of your donation.

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### *Donor Statements*

You will be able to view and print donor statements applicable to your area.

#### STATEMENT OF CONTRIBUTIONS

The Statement of Contributions will include all the contributions you have made during the selected period, regardless of country, currency, unit, or donation category. You can print a statement for the current or previous year, or you can select custom dates. To print a statement:

1. Click Statement of Contributions.
2. Under "Statement Options," select Current Year or Previous Year, or select Custom Dates and enter a date range.
3. Click Generate Statement.
4. Select the statement you want to print from the list of generated statements.
5. Click Print to print the statement. Your print options will depend on your browser and your printer.

#### DATE RANGES

You can set custom date ranges by following these steps.

1. Under "Statement Options," select Custom Dates.
2. In the From field, select the desired day, month, and year from the drop-down lists.
3. In the To field, select the desired day, month, and year from the drop-down lists.

#### GENERATED STATEMENTS

You can select statements you have generated yourself or statements the Church pre-generated for your convenience. To view and print a generated statement, click the name of the statement and then click Print. The statement will print as a PDF, using the print functionality in your browser.

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## *Settings*

In Settings, you will be able to review your name, member record number, email address, and other information specific to you. You will be able to change the settings for automatic email notifications, select whether or not your spouse's name appears on donation slips and donor statements, allow your spouse to see donations made under your name, and decide whether your financial statements need to be printed by your ward.

### DONOR DETAILS

The Donor Details section shows your name, address, ward or branch, stake or district, member record number, and email address. To make changes to your name, address, or assigned ward, branch, stake, or district, contact your ward or branch clerk. You can make changes to your email address and preferred language through your LDS Account.

### PREFERENCES

The Preferences section allows you to select whether to display your spouse's name on donation slips and donor statements, to authorize your spouse to view your donations, and to print your own donation statements or have your ward print them for you.

To add your spouse's name to donation slips and donor statements:

1. Click the Display spouse name check box in the Preferences box.
2. Click Return to Make a Donation. This option is only available if you entered this screen by clicking the help (?) icon next to your name on the donation slip. Otherwise, select one of the left menu options to exit Settings.

(NOTE: While your spouse's name may appear on donation slips and statements, donations are recorded to individual membership records.)

To authorize your spouse to view your donations:

1. Click the Allow spouse to view my donations check box in the Preferences box.
2. Click Return to Make a Donation. This option is only available if you entered this screen by clicking the help (?) icon next to your name on the donation slip. Otherwise, select one of the left menu options to exit Settings.

Selecting this option will allow your spouse to view your donations when he or she logs in to the Donations page, and it will also generate donor statements for both spouses.

If you will print your own donation statements, click the My financial statements do not need to be printed by my Ward check box. If you do not check the box:

- Your ward will print a year-to-date donation statement for you and give it to you before tithing

settlement.

- Your ward will print a donation statement or Official Tax Statement (as applicable in your country) and give it to you in January.

To display the welcome screen each time you enter the Donations site, click the Display welcome screen when entering online donations check box.

#### NOTIFICATION PREFERENCES

The Notification Preferences section displays your email address and gives you the options of receiving email notifications:

- When an online donation is submitted to the Church.
- When an online donation is recorded in the Church donation records.
- With updates and general information.

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### *Answers to General Questions*

Q1. Can I make a donation to the missionary fund of another ward?

A1. Yes, you can make a donation to another ward or branch's missionary fund, but you will need to know the unit number of that ward or branch. Go to Make a Donation, click Select a missionary, and then click Missionary in Other Ward or Branch. (NOTE: Currently you can only contribute to the missionary funds of wards and branches in the country where you make the donation.)

Enter the ward or branch number, and click Continue. For help in getting a ward or branch number, click [How do I get a ward or branch number?](#)

From the drop-down list, select the name of the missionary, and enter the amount you want to donate.

Q2. If I make a fast-offering donation online, will the donation be available to assist those in need in my home ward or branch?

A2. Yes, your online fast-offering donation is handled just as if you had given the donation to a member of your bishopric or branch presidency.

Q3. Why doesn't my spouse's name appear on my donation slips?

A3. Donations are associated with one membership record number. They are recorded only in the account of the member who made the online donation. They do not appear in a spouse's account. However, you can choose to include your spouse's name on donation slips and donor statements. Go to Settings, and in the Preferences box, click the Display spouse name check box. Although your spouse's name may appear on the donation slips and statements, donations are recorded to individual membership records. In case of your spouse's death, contact your ward clerk or finance clerk and

have him print your spouse's donor statement for you. In such cases, you will appear as the donor's spouse. Your ward clerk or finance clerk can also provide you with your spouse's Official Tax Statement in January.

Q4. Why can't I see my spouse's donations when I log in to the Donations page?

A4. For legal and privacy reasons, donations are recorded under individual membership records. However, your spouse can authorize you to see his or her donations. To authorize your spouse to view your donations, click Settings. In the Preferences section, check the box that says Allow spouse to view my donations.

Q5. My son wants to make an online donation from his savings account. Is there a minimum amount he has to donate through an online donation?

A5. Yes. Currently, your donation must be greater than R\$5.00 to donate online.

Q6. Consistent with Church policy, our ward may have a fund-raising activity to raise money for youth activities such as Young Women or Scout camp. Can this money be donated online?

A6. No, contributions made for fund-raising activities are not considered donations but are considered a payment for goods or services and cannot be completed online. They are similar to paying for the cost of craft projects that are part of a Relief Society activity. They must be done through your local ward or branch.

Q7. When I reviewed my previous donations, I noticed I made a mistake and put my donation in the Fast Offerings category instead of in Tithing, where I wanted it. Can I change a completed donation?

A7. No, completed donations cannot be edited. However, you can print a copy of your completed donation, take it to your ward or branch financial clerk, and ask him to correct the donation category for you on the ward or branch computer.

Q8. I would like to have my donation refunded. How do I do that?

A8. Donations are a free-will offering and cannot be refunded.

Q9. If I make an online donation on December 31, when will my donation be officially added to my donation records?

A9. Online donations are recorded with the date the donation was submitted. All times and dates are recorded using Salt Lake City's time zone. For example, if a donation is submitted online on Friday, December 31, at 11:45 p.m. Salt Lake City time, the donation will be recorded with a December 31 date even though the boleto may not be processed until a few days later.

Q10. I have a question about one of my donations. Where do I go for help?

A10. Most of your questions can be answered by looking at the Answers to General Questions section of the Help page or by speaking with your ward or branch clerk.

Q11. Why do I need to have a unit number to donate to the missionary fund of another ward or branch?

A11. Privacy concerns dictate that unit numbers be used for donations to the missionary funds of other wards and branches.

Q12. What is the minimum age required to make online donations?

A12. You must be 13 or older to use the system.

Q13. I just submitted my donation request and noticed I made a mistake. How can I cancel my donation request?

A13. Don't pay the boleto, and record a new donation. The wrong donation will expire and be removed from your records in three to four weeks.

Q14. I logged in to the Donations page for the first time, and I don't see any of my donations listed. Where are they?

A14. Check to see if the LDS Account you are using is associated with your member record number. Go to [ldsaccount.lds.org](https://ldsaccount.lds.org) and log in using your LDS Account username and password. Click the Membership option and follow the prompts to assign your member record number to the LDS Account. You can also check with your ward clerk to see if the wrong donor, such as your spouse, was selected when recording the donation(s).

Q15. Where can I donate my tithing and other offerings online?

A15. You can go directly to [donations.lds.org](https://donations.lds.org), or you can go to [LDS.org](https://LDS.org), click My Account and Ward at the top right of the page, and then click the Donations link under the My Ward section.

Q16. I'm concerned about security. Is my information secure when I make online donations?

A16. Yes. The online donation system has been built with the latest encryption technologies and processes available. It has also undergone many security audits and is continuously monitored to ensure that it remains secure. Please be sure to use the most current web browser in order to take advantage of the latest security updates.

Q17. Why do I see missionaries in the Ward Missionary Fund drop-down list who have been home for months?

A17. Please let your ward or branch clerk know so he can take appropriate action.

Q18. Can I add a note or memo to my donation?

A18. Yes, you can add a note to a new donation or to an existing donation. Simply click the Notes icon at the bottom of the slip.

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# Online Donations—Canada

Last Updated: 6 February 2017 at 15:46

GETTING STARTED

THE DONATION PROCESS

DONATION HISTORY

DONOR STATEMENTS

SETTINGS

ANSWERS TO GENERAL QUESTIONS

For further support, clerks may contact the Global Service Center at 1-800-537-5932.

## *Getting Started*

Donating online is an alternate method to contribute to the Church, similar to giving the donation to your bishop or branch president. Online donations will allow you to access your donation history in real time as well as print your own donation statements.

You can start using online donations to pay your tithing and other offerings by navigating to [donations.lds.org](https://donations.lds.org) or by going to the My Account and Ward menu on [LDS.org](https://LDS.org) at the top right corner of the page. Click My Account and Ward and then the Donations link under the My Ward section. You will be prompted to use your LDS Account username and password to access the system.

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## *The Donation Process*

STEP 1: MAKE A DONATION ([DONATIONS.LDS.ORG](https://DONATIONS.LDS.ORG))

To make a donation, click in the blank field and enter the donation amounts just as you would on a paper donation slip. For example, enter your tithing amount next to "Tithing." With the field highlighted, enter the amount you want to donate. Repeat this step for each category in your



donation. When you are finished, click Next Step.

### Donating to the Ward Missionary Fund

Missionaries and their families make sacrifices to provide financial support for missionary work. They are asked to contribute a specified amount in support of missionary work. Nevertheless, contributions to ward missionary funds remain subject to the Church's discretion and control and are not legally designated or earmarked for any particular missionary but are pooled to equalize funding for missionaries not supported by the General Missionary Fund.

To donate to the ward missionary fund, click Select a missionary.

1. From the drop-down list, select the name of the missionary.
2. Enter your donation amount in the blank highlighted field next to your selection.

### Donating to the Missionary Fund of Other Wards or Branches

To donate to the missionary fund of another ward or branch, click Select a missionary and then click Missionary in Other Ward or Branch.

1. Enter the ward or branch number, and click Continue. For help in getting a ward or branch number, click How do I get a ward or branch number?
2. From the drop-down list, select the name of the missionary.
3. In the blank highlighted field next to the missionary's name, enter the amount you wish to donate.

### Specifying Other Donations

To donate to one of the other donation categories (such as Book of Mormon, Temple Construction, Perpetual Education, or Temple Patron Assistance), click Select a category under the Other heading.

1. Click the category to which you want to donate.
2. Enter your donation amount in the blank highlighted field next to your selected category.

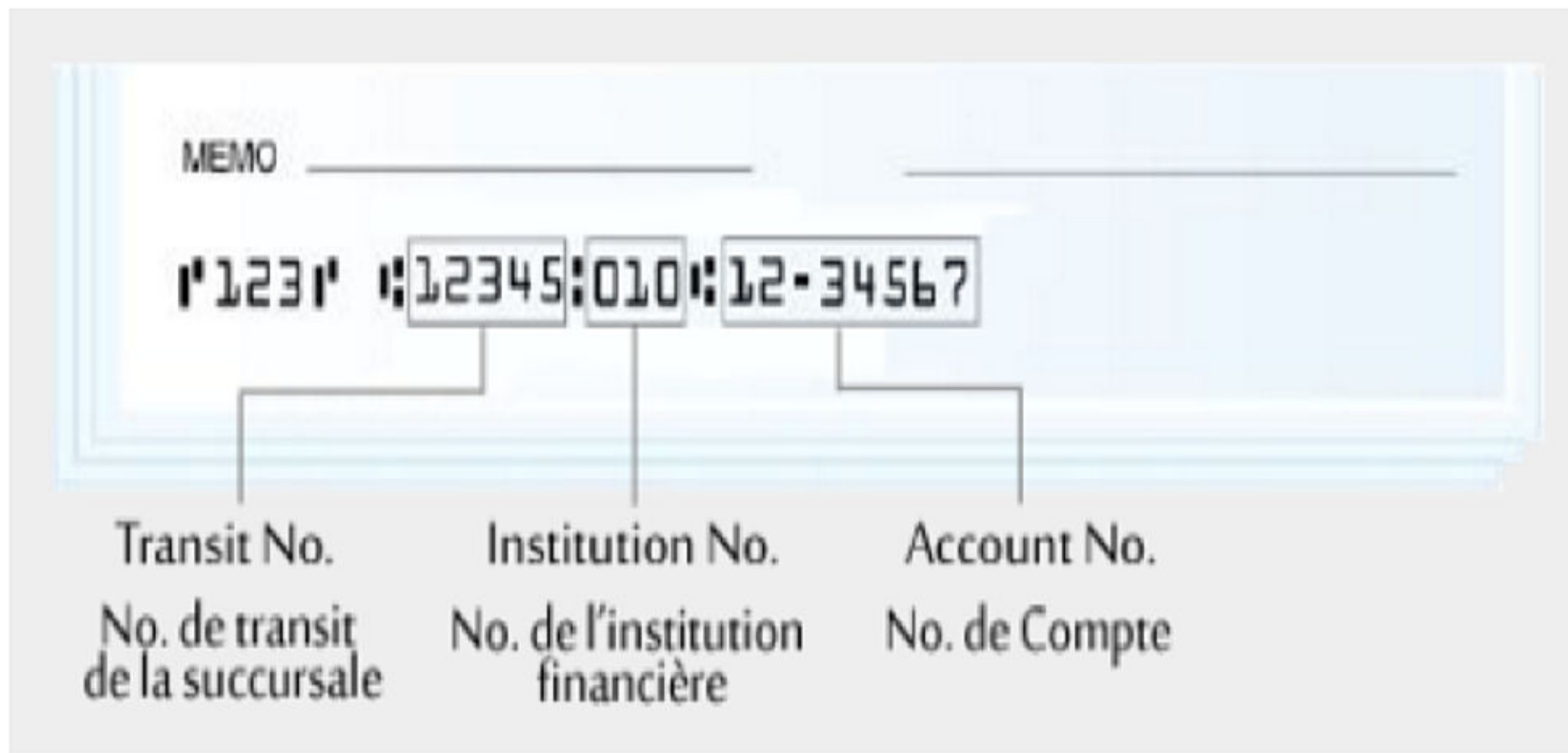
### STEP 2: BANK ACCOUNT

The first time you make an online donation, you will need to add a bank account. Donations are made using an electronic funds transfer (EFT) from your bank account.

To add your bank account, you will need to know:

- Your account transit number.
- Your financial institution number.
- Your bank account number.

You can view this information on the bottom of your check or get it by contacting your financial institution. During the donation process, you will be directed where to enter the bank account information.



### Add Bank Account

1. In the Name Your Account field, enter a nickname for your bank account that will help you recognize the account.
2. In the Transit Number field, enter your account transit number. Your account transit number is a 5-digit number located at the bottom of your check.
3. In the Institution Number field, enter your financial institution number. Your financial institution number is a 3-digit number located at the bottom of your check.
4. Enter your bank account number, a 7- to 12-digit number (do not enter spaces or dashes) also found at the bottom of your check.
5. Enter your account number again for verification.
6. If you want to make this account your default bank account, click the Make it my default account check box.
7. Read the Authorization and Acknowledgment box, and then click the check box to authorize the pre-authorized debit agreement associated with your bank account.
8. Click Save. You will return to the Select Account screen. Once the account you want to use is selected, click Next Step

### STEP 3: REVIEW AND SUBMIT

On this screen, you can review and edit your donation and your bank account information before submitting the donation.

#### Edit Slip

To edit your donation, click the Edit button next to "Tithing and Other Offerings." Make the desired changes to your donation slip, and then click Save.

#### Edit Bank Account

To change the bank account for this donation, click the Edit button next to “Bank Account.” Add a new account and click Save, or select a different account if you have more than one set up, and then click Next Step.

### Submit

Once you confirm that your donation and bank account information are correct, click Submit to complete your donation.

### Print Receipt

After submitting, you can print a receipt of your donation. To do so, click Print Receipt. Click Done to finish.

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## *Donation History* (donations.lds.org )

This page allows you to see all your donations, including those made in your current ward or branch as well as contributions made in any previous wards or branches you attended. You can view your donations for specific date ranges and categories, such as tithing, fast offerings, or the ward missionary fund.

### SUMMARY VIEW

In Summary view, you can see and print a list of your donations for the current or previous year, or you can enter a custom date range. The list shows:

- The date of the donation.
- The source of the donation:
  - A donation at your ward or branch.
  - A donation at the Church Administration Office.
  - An online donation.
- The status of the donation:
  - Processing—Your donation has been recorded and is awaiting submission to the financial institution for payment.
  - Completed—Your donation has been received and recorded and is now complete.
  - Reversed—Your donation has been reversed because of insufficient funds or for some other reason.
- The amount of the donation.

### CATEGORY VIEW

In Category view, you can see and print a list of your donations by donation category for the current or previous year, or you can enter a custom date range. The list shows:

- The categories you donated to during the selected time period.
- The amount of the donations made in each donation category during that time period. For example, you can view and print the total amount of tithing and fast offerings you have donated since the first of the year.

#### DATE RANGES

You can set custom date ranges by following these steps.

1. Under “Select Date Range,” select Custom Dates.
2. In the From field, select the desired day, month, and year from the drop-down lists.
3. In the To field, select the desired day, month, and year from the drop-down lists.

To view the details of any donation, simply click the donation in the list. A familiar yellow donation slip will appear with the details of your donation.

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### *Donor Statements*

You can view and print donor statements applicable to your area.

#### STATEMENT OF CONTRIBUTIONS

The Statement of Contributions will include all the contributions you have made during the selected period, regardless of country, currency, unit, or donation category. You can print a statement for the current or previous year, or you can select custom dates. To print a statement:

1. Click Statement of Contributions.
2. Under “Statement Options,” select Current Year or Previous Year, or select Custom Dates and enter a date range.
3. Click Generate Statement.
4. Select the statement you want to print from the list of generated statements.
5. Click Print to print the statement. Your print options will depend on your browser and your printer.

#### DATE RANGES

You can set custom date ranges by following these steps.

1. From Statement Options, select Custom Dates.
2. In the From field, select the desired day, month, and year from the drop-down lists.
3. In the To field, select the desired day, month, and year from the drop-down lists.

#### GENERATED STATEMENTS

You can select statements you have generated yourself or statements the Church pre-generated for your convenience. To view and print a generated statement, click the name of the statement and then click Print. The statement will print as a PDF, using the print functionality in your browser.

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## ***Settings***

In Settings, you will be able to review your name, member record number, email address, and other information specific to you. You will be able to change the settings for automatic email notifications, add or delete your bank account information, select whether or not your spouse's name appears on donation slips and donor statements, allow your spouse to see donations made under your name, and decide whether your financial statements need to be printed by your ward.

### DONOR DETAILS

The Donor Details section shows your name, address, ward or branch, stake or district, member record number, and email address. To make changes to your name, address, or assigned ward, branch, stake, or district, contact your ward or branch clerk. You can change your email address and preferred language through your LDS Account.

### PREFERENCES

The Preferences section allows you to select whether to display your spouse's name on donation slips and donor statements, to authorize your spouse to view your donations, and to print your own donation statements or have your ward print them for you.

To add your spouse's name to donation slips and donor statements:

1. Click the Display spouse name check box in the Preferences box.
2. Click Return to Make a Donation. This option is only available if you entered this screen by clicking the help (?) icon next to your name on the donation slip. Otherwise, select one of the left menu options to exit Settings.

(NOTE: While your spouse's name may appear on donation slips and statements, donations are recorded to individual membership records.)

To authorize your spouse to view your donations:

1. Click the Allow spouse to view my donations check box in the Preferences box.
2. Click Return to Make a Donation. This option is only available if you entered this screen by clicking the help (?) icon next to your name on the donation slip. Otherwise, select one of the left menu options to exit Settings.

Selecting this option will allow your spouse to view your donations when he or she logs in to the Donations page, and it will also generate donor statements for both spouses.

If you will print your own donation statements, click the My financial statements do not need to be printed by my Ward check box. If you do not check the box:

Your ward will print a year-to-date donation statement for you and give it to you before tithing

settlement.

Your ward will print a donation statement or Official Tax Statement for you and give it to you in January.

To display the welcome screen each time you enter the Donations site, click the Display welcome screen when entering online donations check box.

#### BANK ACCOUNTS

The Bank Accounts section defaults to the account initially added. Click Add Account to add additional bank accounts. If you have more than one account, you may select a default bank account. Click the garbage can icon to delete a bank account.

#### NOTIFICATION PREFERENCES

The Notification Preferences section displays your email address and gives you the options of receiving email notifications:

- When an online donation is submitted to the Church.
- When an online donation is recorded in the Church donation records.
- With updates and general information.

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### *Answers to General Questions*

Q1. How long will it take a donation to be withdrawn from my bank account?

A1. Funds are withdrawn from your bank account through an electronic funds transfer (EFT). Depending on the day you submit your donation, it may take one to three days for the money to be withdrawn from your account. Bank holidays can also impact the timing of the withdrawal from your account. Make sure you have sufficient funds in your account, or the donation will be reversed.

Q2. Can I make a donation to the missionary fund of another ward?

A2. Yes, you can make a donation to another ward or branch's ward missionary fund, but you will need to know the unit number of that ward or branch. Go to Make a Donation, click Select a missionary, and then click Missionary in Other Ward or Branch. (Note: Currently you can only contribute to the missionary funds of wards and branches in the country where you make the donation.)

Enter the ward or branch number, and click Continue. For help in getting a ward or branch number, click [How do I get a ward or branch number?](#)

From the drop-down list, select the name of the missionary, and enter the amount you want to donate.

Q3. If I make a fast-offering donation online, will the donation be available to assist those in need in my home ward or branch?

A3. Yes, your online fast-offering donation is handled just as if you had given the donation to a member of your bishopric or branch presidency.

Q4. Can I use a credit or debit card to make an online donation?

A4. No, all online donations require the use of an electronic funds transfer (EFT) from your checking account or savings account.

Q5. What are the transit and financial institution numbers?

A5. Transit and financial institution numbers are numbers assigned to each bank and branch that allow funds to move between banks. They are 5- and 3-digit numbers located at the bottom of your check.

Q6. Will my bank charge me a fee to process an online donation?

A6. In general, there are no fees associated with an electronic funds transfer (EFT). However, you may want to verify that with your financial institution.

Q7. Why doesn't my spouse's name appear on my donation slips?

A7. Donations are associated with one membership record number. They are recorded only in the account of the member who made the online donation. They do not appear in a spouse's account. However, you can choose to include your spouse's name on donation slips and donor statements. Go to Settings, and under Preferences, click the Display spouse name check box. Although your spouse's name may appear on the donation slips and statements, donations are recorded to individual membership records. In case of your spouse's death, contact your ward clerk or finance clerk and have him print your spouse's donor statement for you. In such cases, you will appear as the donor's spouse. Your ward clerk or finance clerk can also provide you with your spouse's Official Tax Statement in January.

Q8. Why can't I see my spouse's donations when I log in to the Donations page?

A8. For legal and privacy reasons, donations are recorded under individual membership records. However, your spouse can authorize you to see his or her donations. To authorize your spouse to view your donations, click Settings. In the Preferences section, check the box that says Allow spouse to view my donations.

Q9. My son wants to make an online donation from his savings account. Is there a minimum amount he has to donate through an online donation?

A9. Yes. Currently, your donation must be greater than \$1.00 to donate online.

Q10. Consistent with Church policy, our ward may have a fund-raising activity to raise money for youth activities such as Young Women or Scout camp. Can this money be donated online?

A10. No, contributions made for fund-raising activities are not considered donations but are considered a payment for goods or services and cannot be completed online. They are similar to paying for the cost of craft projects that are part of a Relief Society activity. They must be done through your local ward or branch.

Q11. When I reviewed my previous donations, I noticed I made a mistake and put my donation in the Fast Offerings category instead of in Tithing, where I wanted it. Can I change a completed donation?

A11. No, completed donations cannot be edited. However, you can print a copy of your completed donation, take it to your ward or branch financial clerk, and ask him to correct the donation category for you on the ward or branch computer.

Q12. I would like to have my donation refunded. How do I do that?

A12. Donations are a free-will offering and cannot be refunded.

Q13. If I make an online donation on December 31, when will my donation be officially added to my donation records?

A13. Online donations are recorded with the date the donation was submitted. All times and dates are recorded using the mountain time zone. For example, if a donation is submitted online on Friday, December 31, at 11:45 p.m. mountain time, the donation will be recorded with a December 31 date even though the donation may not be processed until the next business day.

Q14. Why can't I set up a recurring donation using the system?

A14. Recurring donations are not allowed online. You can, however, select a previous donation and click the Reuse This Donation button to quickly make a donation with the same amounts.

Q15. I have a question about one of my donations. Where do I go for help?

A15. Most of your questions can be answered by looking at the Answers to General Questions section of the Help page or by speaking with your ward or branch clerk.

Q16. Why do I need to have a unit number to donate to the missionary fund of another ward or branch?

A16. Privacy concerns dictate that unit numbers be used for donations to the missionary funds of other wards and branches.

Q17. What is the minimum age required to make online donations?

A17. You must be 13 or older to use the system.



Q18. I just submitted my donation request and noticed I made a mistake. How can I cancel my donation request?

A18. As long as the Church hasn't already processed your donation, you may still be able to cancel the donation request. You can cancel the donation request a few different ways: Click on the x icon next to the donation that is still in "Processing" status, or click the donation, go to the yellow slip, and click the Cancel Donation Request button at the bottom of the slip. The donation request will be canceled and deleted from the system.

Q19. I logged in to the Donations page for the first time, and I don't see any of my donations listed. Where are they?

A19. Check to see if the LDS Account you are using is associated with your member record number. Go to [ldsaccount.lds.org](https://ldsaccount.lds.org) and log in using your LDS Account username and password. Click the Membership option and follow the prompts to assign your member record number to the LDS Account. You can also check with your ward clerk to see if the wrong donor, such as your spouse, was selected when recording the donation(s).

Q20. Where can I donate my tithing and other offerings online?

A20. You can go directly to [donations.lds.org](https://donations.lds.org), or you can go to [LDS.org](https://LDS.org), click My Account and Ward at the top right of the page, and then click the Donations link under the My Ward section.

Q21. I'm concerned about security. Is my information secure when I make online donations?

A21. Yes. The online donation system has been built with the latest encryption technologies and processes available. It has also undergone many security audits and is continuously monitored to ensure that it remains secure. Please be sure to use the most current web browser in order to take advantage of the latest security updates.

Q22. Why do I see missionaries in the Ward Missionary Fund drop-down list who have been home for months?

A22. Please let your ward or branch clerk know so he can take appropriate action.

Q23. Can I add a note or memo to my donation?

A23. Yes, you can add a note to a new donation or to an existing donation. Simply click the Notes icon at the bottom of the slip.

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# Online Donations—Donation History Help

Last Updated: 14 October 2016 at 13:11

GETTING STARTED

DONATION HISTORY

DONOR STATEMENTS

SETTINGS

ANSWERS TO GENERAL QUESTIONS

## *Getting Started*

The Donations application on LDS.org allows you to access your donation history in real time and also allows you to print your own donation statements.

You can start using the Donations application by navigating to [donations.lds.org](https://donations.lds.org) or by going to the My Account and Ward menu on LDS.org at the top right corner of the page. Click My Account and Ward and then the Donations link under the My Ward section. You will be prompted to use your LDS Account username and password to access the system.

The Donation History page is offered in the following languages: Albanian, Armenian, Bulgarian, Cebuano, Chinese, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Hungarian, Indonesian, Italian, Japanese, Korean, Latvian, Lithuanian, Mongolian, Norwegian, Polish, Portuguese, Romanian, Russian, Samoan, Spanish, Swedish, Tagalog, Thai, Tongan, Ukrainian, and Vietnamese. Please select your preferred language in your LDS Account profile.

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[Donation History \(donations.lds.org\)](https://donations.lds.org)

This page allows you to see all your donations, including those made in your current ward or branch as well as contributions made in any previous wards or branches you attended. You can view your donations for specific date ranges and categories, such as tithing, fast offerings, or the ward

missionary fund.

#### SUMMARY VIEW

In Summary view, you can see and print a list of your donations for the current or previous year, or you can enter a custom date range. The list shows:

- The date of the donation.
- The source of the donation:
  - Donation at your ward or branch.
  - A donation at the Church Administration Office.
  - Online donation (where available).
- The status of your donation:
  - Completed—Your donation has been received and recorded and is now complete.
  - Reversed—Your donation has been reversed because of insufficient funds or for some other reason.
- The amount of the donation.

#### CATEGORY VIEW

In Category view, you can see and print a list of your donations by donation category for the current or previous year, or you can enter a custom date range. The list shows:

- The categories you donated to during the selected time period.
- The amount of the donations made in each donation category during that time period. For example, you can view and print the total amount of tithing and fast offerings you have donated since the first of the year.

#### DATE RANGES

You can set custom date ranges by following these steps.

1. Under “Select Date Range,” select Custom Dates.
2. In the From field, select the desired day, month, and year from the drop-down lists.
3. In the To field, select the desired day, month, and year from the drop-down lists.

To view the details of any donation, simply click the donation in the list. A familiar yellow donation slip will appear with the details of your donation.

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### ***Donor Statements***

You can view and print donor statements applicable to your area.

OFFICIAL TAX STATEMENT (NOT AVAILABLE IN ALL COUNTRIES)

The Official Tax Statement is a tax-valid statement that you can use when preparing your tax return. Statements can also be generated for past years to replace those that may have been printed out but later lost. To print a statement:

1. Click Official Tax Statement.
2. Select the country (if you have made contributions in only one country, you will not need to make a selection).
3. Select the year from the Select Year drop-down list.
4. Click Generate Statement.
5. Select the statement you want to print from the list of generated statements.

#### STATEMENT OF CONTRIBUTIONS

The Statement of Contributions will include all the contributions you have made during the selected period, regardless of country, currency, unit, or donation category. You can print a statement for the current or previous year, or you can select custom dates. To print a statement:

1. Click Statement of Contributions.
2. Under "Statement Options," select Current Year or Previous Year, or select Custom Dates and enter a date range.
3. Click Generate Statement.
4. Select the statement you want to print from the list of generated statements.
5. Click Print to print the statement. Your print options will depend on your browser and your printer.

#### DATE RANGES

You can set custom date ranges by following these steps.

1. Under "Statement Options," select Custom Dates.
2. In the From field, select the desired day, month, and year from the drop-down lists.
3. In the To field, select the desired day, month, and year from the drop-down lists.

#### GENERATED STATEMENTS

You can select statements you have generated yourself or statements the Church pre-generated for your convenience. To view and print a generated statement, click the name of the statement and then click Print. The statement will print as a PDF, using the print functionality in your browser.

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### ***Settings***

In Settings, you will be able to review your name, member record number, email address, and other information specific to you. You will be able to change the settings for automatic email notifications, select whether or not your spouse's name appears on donation slips and donor statements, allow your

spouse to see donations made under your name, and decide whether your financial statements need to be printed by your ward.

#### DONOR DETAILS

The Donor Details section shows your name, address, ward or branch, stake or district, member record number, and email address. To make changes to your name, address, or assigned ward, branch, stake, or district, contact your ward or branch clerk. You can make changes to your email address and preferred language through your LDS Account.

#### PREFERENCES

The Preferences section allows you to select whether to display your spouse's name on donation slips and donor statements, to authorize your spouse to view your donations, and to print your own donation statements or have your ward print them for you.

To add your spouse's name to donation slips and donor statements:

1. Click the Display spouse name check box in the Preferences box.
2. Click Return to Make a Donation. This option is only available if you entered this screen by clicking the help (?) icon next to your name on the donation slip. Otherwise, select one of the left menu options to exit Settings.

(NOTE: While your spouse's name may appear on donation slips and statements, donations are recorded to individual membership records.)

To authorize your spouse to view your donations:

1. Click the Allow spouse to view my donations check box in the Preferences box.
2. Click Return to Make a Donation. This option is only available if you entered this screen by clicking the help (?) icon next to your name on the donation slip. Otherwise, select one of the left menu options to exit Settings.

Selecting this option will allow your spouse to view your donations when he or she logs in to the Donations page, and it will also generate donor statements for both spouses.

If you will print your own donation statements, click the My financial statements do not need to be printed by my Ward check box. If you do not check the box:

- Your ward will print a year-to-date donation statement for you and give it to you before tithing settlement.
- Your ward will print a donation statement or Official Tax Statement (as applicable in your country) for you and give it to you in January.

(NOTE: The process to obtain Official Tax Statements varies significantly by country. Please contact your ward clerk for additional information on how the process works in your country.)

To display the welcome screen each time you enter the Donations site, click the Display welcome screen when entering online donations check box.

#### NOTIFICATION PREFERENCES

The Notification Preferences section displays your email address and gives you the options of receiving email notifications with updates and general information.

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### *Answers to General Questions*

Q1. Why doesn't my spouse's name appear on my donation slips?

A1. Donations are associated with one membership record number. They are recorded only in the account of the member who made the online donation. They do not appear in a spouse's account. However, you can choose to include your spouse's name on donation slips and donor statements. Go to Settings, and under Preferences, click the Display spouse name check box. Although your spouse's name may appear on the donation slips and statements, donations are recorded to individual membership records. In case of your spouse's death, contact your ward clerk or finance clerk and have him print your spouse's donor statement for you. In such cases, you will appear as the donor's spouse.

Q2. Why can't I see my spouse's donations when I log in to the Donations page?

A2. For legal and privacy reasons, donations are recorded under individual membership records. However, your spouse can authorize you to see his or her donations. To authorize your spouse to view your donations, click Settings. In the Preferences section, check the box that says Allow spouse to view my donations.

Q3. When I reviewed my donations, I noticed a donation was recorded in the wrong category. How can I get it corrected?

A3. Print a copy of your donation, take it to your ward or branch financial clerk, and ask him to correct the donation category for you on the ward or branch computer.

Q4. I have a question about one of my donations. Where do I go for help?

A4. Most of your questions can be answered by looking at the Answers to General Questions section of the Help page or by speaking with your ward or branch clerk.

Q5. What is the minimum age required to make online donations?

A5. You must be 13 or older to use the system.

Q6. I logged in to the Donations page for the first time, and I don't see any of my donations listed. Where are they?

A6. Check to see if the LDS Account you are using is associated with your member record number. Go to [ldsaccount.lds.org](https://ldsaccount.lds.org) and log in using your LDS Account username and password. Click the Membership option and follow the prompts to assign your member record number to the LDS Account. You can also check with your ward clerk to see if the wrong donor, such as your spouse, was selected when recording the donation(s).

Q7. Can I add a note or memo to my donation?

A7. Yes, you can add a note to a new donation or to an existing donation. Simply click the Notes icon at the bottom of the slip.

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# Online Donations—United States

Last Updated: 2 May 2017 at 09:02

GETTING STARTED

THE DONATION PROCESS

DONATION HISTORY

DONOR STATEMENTS

SETTINGS

ANSWERS TO GENERAL QUESTIONS

For further support, clerks may contact the Global Service Center at 1-800-537-5932.

## *Getting Started*

Donating online is an alternate method to contribute to the Church, similar to giving the donation to your bishop or branch president. Online donations will allow you to access your donation history in real time as well as print your own donation statements.

You can start using online donations to pay your tithing and other offerings by navigating to [donations.lds.org](https://donations.lds.org) or by going to the My Account and Ward menu on [LDS.org](https://LDS.org) at the top right corner of the page. Click My Account and Ward and then the Donations link under the My Ward section. You will be prompted to use your LDS Account username and password to access the system.

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## *The Donation Process*

STEP 1: MAKE A DONATION ([DONATIONS.LDS.ORG](https://DONATIONS.LDS.ORG))

To make a donation, click in the blank field and enter the donation amounts just as you would on a paper donation slip. For example, enter your tithing amount next to "Tithing." With the field highlighted, enter the amount you want to donate. Repeat this step for each category in your

donation. When you are finished, click Next Step.

### Donating to the Ward Missionary Fund

Missionaries and their families make sacrifices to provide financial support for missionary work. They are asked to contribute a specified amount in support of missionary work. Nevertheless, contributions to ward missionary funds remain subject to the Church's discretion and control and are not legally designated or earmarked for any particular missionary but are pooled to equalize funding for missionaries not supported by the General Missionary Fund.

To donate to the Ward Missionary Fund, click Select a missionary.

1. From the drop-down list, select the name of the missionary.
2. Enter your donation amount in the blank highlighted field next to your selection.

### Donating Funds to the Ward Missionary Fund in Other Wards or Branches

To donate to a Ward Missionary Fund in another ward or branch, click Select a missionary, and then click Missionary in Other Ward or Branch.

1. Enter the ward or branch number, and click Continue. For help in getting a ward or branch number, click How to get a Ward or Branch Number.
2. From the drop-down list, select the name of the missionary.
3. In the blank highlighted field next to the missionary's name, enter the amount you wish to donate.

### Specifying Other Donations

To donate to one of the other five donation categories (Book of Mormon, Temple Construction, Perpetual Education, Temple Patron Assistance, or Priesthood Restoration Site), click Select a category.

1. Click on the category to which you want to donate.
2. Enter your donation amount in the blank highlighted field next to your selected category.

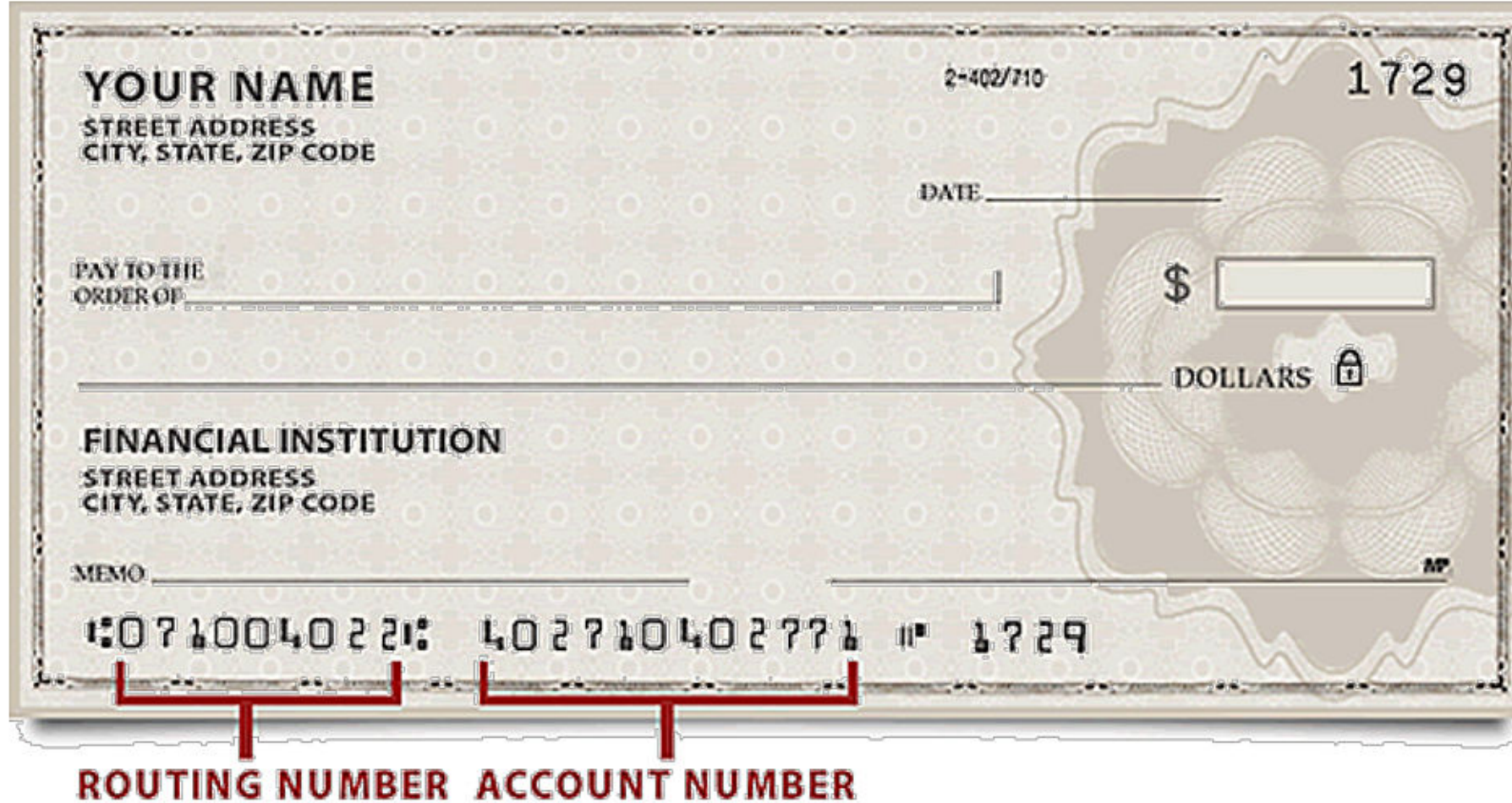
### STEP 2: BANK ACCOUNT

The first time you make an online donation, you will need to add a bank account. Donations are made using an electronic funds transfer from your bank account.

To add your bank account, you will need to know:

- Your account type (checking or savings).
- Your financial institution routing number.
- Your financial institution account number.

You can view this information on the bottom of your check or get it by contacting your financial institution. During the donation process, you will be directed where to enter the bank account information.



#### Add Bank Account

1. From the Account Type drop-down menu, select Checking or Savings.
2. In the Name Your Account field, enter a nickname for your bank account that will help you recognize the account.
3. In the Routing Number field, enter your bank's routing number. It is a nine-digit number at the bottom of your check, to the left of your account number.
4. In the Account Number field, enter your account number. Your account number is located at the bottom of your check.
5. Enter your account number again for verification.
6. If you want to make this account your default bank account, click the Make this my default account check box.
7. Read the Authorization and Acknowledgment box and then click the check box to authorize an electronic withdrawal from your bank account.
8. Click Save. You will return to the Select Account screen. Once the account you want to use is selected, click Next Step.

#### STEP 3: REVIEW AND SUBMIT

On this screen, you can review and edit your donation and your bank account information before submitting the donation.

#### Edit Slip

To edit your donation, click the Edit button next to Tithing and Other Offerings.

Make the desired changes to your donation slip, and then click Save.

### Edit Bank Account

To change the bank account for this donation, click the Edit button next to Bank Account. Add a new account and click Save, or select a different account if you have more than one set up, and then click Next Step.

### Submit

Once you confirm that your donation and bank account information are correct, click Submit to complete your donation.

### Print Receipt

After submitting, you have the option to print a receipt of your donation. To do so, click Print Receipt. Click Done to finish.

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## *Donation History* (donations.lds.org )

This page allows you to see all your donations, including those made in your current ward or branch as well as contributions made in any previous wards or branches you attended. You can view your donations for specific date ranges and categories, such as tithing, fast offerings, or the ward missionary fund.

### SUMMARY VIEW

In Summary view, you can view and print a list of your donations for the current or previous year, or you can enter a custom date range. The list shows:

- The date of the donation.
- The source of the donation:
  - Donation at your ward or branch.
  - A donation at the Church Administration Office.
  - A bill pay donation.
  - An online donation.
- The status of your donation:
  - Processing—Your donation has been recorded and is awaiting submission to the financial institution for payment.
  - Completed—Your donation has been received and recorded and is now complete.
  - Reversed—Your donation has been reversed because of insufficient funds or for some other reason.
- The amount of the donation.

## CATEGORY VIEW

In Category view, you can see and print a list of your donations by donation category for the current or previous year, or you can enter a custom date range. The list shows:

- The categories you donated to during the selected time period.
- The amount of the donations made in each donation category during that time period. For example, you can view and print the total amount of tithing and fast offerings you have donated since the first of the year.

## DATE RANGES

You can set custom date ranges by following these steps.

1. Under "Select Date Range," select Custom Dates.
2. In the From field, select the desired day, month, and year from the drop-down lists.
3. In the To field, select the desired day, month, and year from the drop-down lists.

To view the details of any donation, simply click the donation in the list. A familiar yellow donation slip will appear with the details of your donation.

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## *Donor Statements* ([lds.org/donations](https://lds.org/donations))

You can view and print donor statements applicable to your area.

## OFFICIAL TAX STATEMENT

The Official Tax Statement is a tax-valid statement that you can use when preparing your tax return. Statements can also be generated for past years to replace those that may have been printed out but later lost. To print a statement:

1. Click Official Tax Statement.
2. Select the country (if you have made contributions in only one country, you will not need to make a selection).
3. Select the year from the Select Year drop-down list.
4. Click Generate Statement.
5. Select the statement you want to print from the list of generated statements.

## STATEMENT OF CONTRIBUTIONS

The Statement of Contributions will include all the contributions you have made during the selected period, regardless of country, currency, unit, or donation category. You can print a statement for the current or previous year, or you can select custom dates. To print a statement:

1. Click Statement of Contributions.
2. Under Statement Options, select Current or Previous Year, or select Custom Dates and enter a date range.

3. Click Generate Statement.
4. Select the statement you want to print from the list of generated statements.
5. Click Print to print the statement. Your print options will depend on your browser and your printer.

#### DATE RANGES

You can set custom date ranges by following these steps.

1. From Statement Options, select Custom Dates.
2. In the From field, select the desired day, month, and year from the drop-down lists.
3. In the To field, select the desired day, month, and year from the drop-down lists.

#### GENERATED STATEMENTS

You can select statements you have generated yourself or statements the Church pre-generated for your convenience. To view and print a generated statement, click the name of the statement and then click Print. The statement will print as a PDF, using the print functionality in your browser.

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### *Settings*

In Settings, you will be able to review your name, member record number, email address, and other information specific to you. You will be able to change the settings for automatic email notifications, add or delete your bank account information, select whether or not your spouse's name appears on donation slips and donor statements, allow your spouse to see donations made under your name, and decide whether your financial statements need to be printed by your ward.

#### DONOR DETAILS

The Donor Details section shows your name, address, ward or branch, stake or district, member record number, and email address. To make changes to your name, address, or assigned ward, branch, stake, or district, contact your ward or branch clerk. You can make changes to your email address and preferred language through your LDS Account.

#### PREFERENCES

The Preferences section allows you to select whether to display your spouse's name on donation slips and donor statements, to authorize your spouse to view your donations, and to print your own donation statements or have your ward print them for you.

To add your spouse's name to donation slips and donor statements:

1. Click the Display Spouse Name check box.
2. Click Return to Make a Donation. This option is only available if you entered this screen by clicking the help (?) icon next to your name on the donation slip. Otherwise, you have to exit Settings by selecting one of the left menu options.

(NOTE: While your spouse's name may appear on donation slips and statements, donations are recorded to individual membership records.)

To authorize your spouse to view your donations:

1. Click the Allow spouse to view my donations check box in the Preferences box.
2. Click Return to Make a Donation. This option is only available if you entered this screen by clicking the help (?) icon next to your name on the donation slip. Otherwise, select one of the left menu options to exit Settings.

Selecting this option will allow your spouse to view your donations when he or she logs in to the Donations page, and it will also generate donor statements for both spouses.

If you will print your own donation statements, click the My financial statements do not need to be printed by my Ward check box. If you do not check the box:

- Your ward will print a year-to-date donation statement for you and give it to you before tithing settlement.
- Your ward will print a donation statement or Official Tax Statement for you and give it to you in January.

To display the welcome screen each time you enter the Donations site, click the Display welcome screen when entering online donations check box.

#### BANK ACCOUNTS

The Bank Accounts section defaults to the account initially added. Click Add Account to add additional bank accounts. If you have more than one account, you may select a default bank account. Click the garbage can icon to delete a bank account.

#### NOTIFICATION PREFERENCES

The Notification Preferences section displays your email address and gives you the options of receiving email notifications:

- When an online donation is submitted to the Church.
- When an online donation is recorded in the Church donation records.
- With updates and general information.

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### *Answers to General Questions*

Q1. How long will it take a donation to be withdrawn from my bank account?

A1. Funds are withdrawn from your bank account through an electronic funds transfer (EFT).

Depending on the day you submit your donation, it may take one to three days for the money to be withdrawn from your account. Bank holidays can also impact the timing of the withdrawal from your

account. Make sure you have sufficient funds in your account, or the donation will be reversed.

Q2. Can I make a donation to the missionary fund of another ward?

A2. Yes, you can make a donation to another ward or branch's ward missionary fund, but you will need to know the unit number of that ward or branch. Go to Make a Donation, click Select a missionary, and then click Missionary in Other Ward/Branch. (Note: Currently you can only contribute the missionary funds of wards and branches in the country where you make the donation.)

Enter the ward or branch number, and click Continue. For help in getting a ward or branch number, click How do I get a ward or branch number?

From the drop-down list, select the name of the missionary, and enter the amount you want to donate.

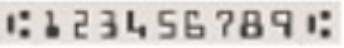
Q3. If I make a fast-offering donation online, will the donation be available to assist those in need in my home ward or branch?

A3. Yes, your online fast-offering donation is handled just as if you had given the donation to a member of your bishopric or branch presidency.

Q4. Can I use a credit or debit card to make an online donation?

A4. No, all online donations require the use of an electronic funds transfer (EFT) from your checking account or savings account.

Q5. What is a routing and transit number?

A5. A routing and transit number (often called a routing number) is a number assigned to each bank that allows funds to move between banks. It is a nine-digit number located at the bottom left of your check between two symbols, such as 

Q6. Will my bank charge me a fee to process an online donation?

A6. In general, there are no fees associated with an electronic funds transfer (EFT). However, you may want to verify that with your financial institution.

Q7. Why doesn't my spouse's name appear on my donation slips?

A7. Donations are associated with one membership record number. They are recorded only in the account of the member who made the online donation. They do not appear in a spouse's account. However, you can choose to include your spouse's name on donation slips and donor reports. Go to Settings, and under Preferences, click the Display spouse name check box. Although your spouse's name may appear on the donation slips and statements, donations are recorded to individual membership records. In case of your spouse's death, contact your ward clerk or finance clerk and



have him print your spouse's donor statement for you. In such cases, you will appear as the donor's spouse. Your ward clerk or finance clerk can also provide you with your spouse's Official Tax Statement in January.

Q8. Why can't I see my spouse's donations when I log in to the Donations page?

A8. For legal and privacy reasons, donations are recorded under individual membership records. However, your spouse can authorize you to see his or her donations. To authorize your spouse to view your donations, click Settings. In the Preferences section, check the box that says Allow spouse to view my donations.

Q9. My son wants to make an online donation from his savings account. Is there a minimum amount he has to donate through an online donation?

A9. Yes. Currently, your donation must be greater than \$1.00 to donate online.

Q10. Consistent with Church policy, our ward may have a fund-raising activity to raise money for youth activities such as Young Women or Scout camp. Can this money be donated online?

A10. No, contributions made for fund-raising activities are not considered donations but are considered a payment for goods or services and cannot be completed online. They are similar to paying for the cost of craft projects that are part of a Relief Society activity. They must be done through your local ward or branch.

Q11. When I reviewed my previous donations, I noticed I made a mistake and put my donation in the Fast Offerings category instead of in Tithing, where I wanted it. Can I change a completed donation?

A11. No, completed donations cannot be edited. However, you can print a copy of your completed donation, take it to your ward or branch financial clerk, and ask him to correct the donation category for you on the ward or branch computer.

Q12. I would like to have my donation refunded. How do I do that?

A12. Donations are a free-will offering and cannot be refunded.

Q13. What is the difference between online donations and my bank's bill pay?

A13. Online donations enable the Church to receive donations directly from your bank account, using the online donation slip to provide your desired category breakdown. This option has more categories to select. Bill pay directly to Church headquarters requires you to use your bank's program and enter a specific payee to select one of the general donation categories. It also requires donors to manually enter their member record number, which increases the likelihood of errors occurring. Online donations are the preferred electronic method for donating to the Church.

Q14. If I make an online donation on December 31, when will my donation be officially added to my donation records?

A14. Online donations are recorded with the date the donation was submitted. All times and dates are recorded using the mountain time zone. For example, if a donation is submitted online on Friday, December 31, at 11:45 p.m. mountain time, the donation will be recorded with a December 31 date even though the donation may not be processed until the next business day.

Q15. Why can't I set up a recurring donation using the system?

A15. Recurring donations are not allowed online. You can, however, select a previous donation and click the Reuse This Donation button to quickly make a donation with the same amounts.

Q16. I have a question about one of my donations. Where do I go for help?

A16. Most of your questions can be answered by looking at the Answers to General Questions section of the Help page or by speaking with your ward or branch clerk.

Q17. Why do I need to have a unit number to donate to the missionary fund of another ward or branch?

A17. Privacy concerns dictate that unit numbers be used for donations to the missionary funds of other wards and branches.

Q18. What is the minimum age required to make online donations?

A18. You must be 13 or older to use the system.

Q19. I just submitted my donation request and noticed I made a mistake. How can I cancel my donation request?

A19. As long as the Church hasn't already processed your donation, you may still be able to cancel the donation request. You can cancel the donation request a few different ways: Click the x icon next to the donation that is still in "Processing" status, or click the donation, go to the yellow slip, and click the Cancel Donation Request button at the bottom of the slip. The donation request will be canceled and deleted from the system.

Q20. I logged in to the Donations page for the first time, and I don't see any of my donations listed. Where are they?

A20. Check to see if the LDS Account you are using is associated with your member record number. Go to [ldsaccount.lds.org](https://ldsaccount.lds.org) and log in using your LDS Account username and password. Click the Membership option and follow the prompts to assign your member record number to the LDS Account. You can also check with your ward clerk to see if the wrong donor, such as your spouse, was selected when recording the donation(s).

Q21. Where can I donate my tithing and other offerings online?

A21. You can go directly to [donations.lds.org](https://donations.lds.org), or you can go to [LDS.org](https://LDS.org), click My Account and Ward at the top right of the page, and then click the Donations link under the My Ward section.

Q22. I'm concerned about security. Is my information secure when I make online donations?

A22. Yes. The online donation system has been built with the latest encryption technologies and processes available. It has also undergone many security audits and is continuously monitored to ensure that it remains secure. The Church also does not store any sensitive banking data from online donors. The storage of this sensitive data is done by a trusted banking partner who also uses the latest encryption technologies available. Please be sure to use the most current web browser in order to take advantage of the latest security updates.

Q23. Why do I see missionaries in the Ward Missionary Fund drop down that have been home for months?

A23. Please let your ward or branch clerk know so he can take appropriate action.

Q24. Can I add a note or memo to my donation?

A24. Yes, you can add a note to a new donation or to an existing donation. Simply click the Notes icon at the bottom of the slip.

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# Ordering Finance Supplies

Last Updated: 3 September 2015 at 14:57

## *Deposit Slips*

To order deposit slips, please call the Global Service Center at 1-855-537-4357, or send an email requesting deposit slips to [mlssupport@ldschurch.org](mailto:mlssupport@ldschurch.org).

## *Deposit Bags*

To order plastic deposit bags, please call the Global Service Center at 1-855-537-4357, or send an email requesting deposit bags to [mlssupport@ldschurch.org](mailto:mlssupport@ldschurch.org).

## *Tithing and Other Offering Slips and Donation Envelopes*

To order the two-part Tithing and Other Offerings form (donation slips) and donation envelopes, please go to the online store at [store.lds.org](http://store.lds.org). You will find these items under Unit Materials.

## *Blank Check Stock*

You do not need to order blank check stock. Once your supply of check stock reaches 50 or fewer blank checks, blank check stock is automatically ordered and sent to your unit.

# Other Donation Methods

Last Updated: 26 July 2016 at 14:47

USING BILL PAY TO MAKE DONATIONS

MAKING DONATIONS IN KIND

INFORMING THE LOCAL UNIT

DONATIONS IN KIND TO A LOCAL UNIT

MAKING DONATIONS AT CHURCH HEADQUARTERS

## *Policy and Principles*

In addition to handing a donation envelope to a member of the bishopric on Sunday, members have other donations methods available to them. Following are several methods.

### USING BILL PAY TO MAKE DONATIONS

Donations may be made to a ward or branch through a bill payment service. Such services are generally provided by a financial institution and allow donors to initiate payments online without writing a check or paying postage. Often some additional documentation is required to specify the donation categories.

Although wards are not set up to process electronic donations, donors can use a bill payment service to send donations to a ward. Such donations result in a paper check being mailed to the bishop. Some bill payment services allow the donor to use a memo line to specify the donation categories (such as "\$100 Tithing, \$20 Fast Offering"). In such cases, the financial clerk fills out a donation slip on behalf of the donor as the donations are being counted.

To reduce the burden on clerks of having to fill out a donation slip, some wards request that members fill out donation slips and submit them in advance. This also helps if the bill payment service does not allow a memo line. In this situation the clerks have no way of knowing the proper categories unless the donor submits some kind of donation slip.

Some members choose to use their bill payment service to send a payment to their home address, but made out to the ward. Then the member fills out a donation slip and submits the check just as he or she would with a normal check. In this way, the member puts no extra burden on the clerks or bishop, but still benefits from the automatic payment feature of the bill payment service and doesn't have to write out a check by hand.

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#### MAKING DONATIONS IN KIND

The Church normally discourages paying tithing and other donations in kind. It is preferable for members to dispose of the property themselves and then pay tithing and other donations in cash. However, in-kind donations may be accepted in certain cases and may be a common practice in some areas of the world.

The Church accepts (1) stocks, bonds, and other securities that are marketable immediately and (2) some marketable real estate. Before accepting these contributions, local leaders should receive approval from Church headquarters or the assigned administrative office. If members want to contribute other items, the bishop seeks approval from the stake president. The stake president contacts Church headquarters or the administrative office for approval before authorizing the bishop to accept the items.

For donations of stocks, bonds, or other readily marketable securities, members should contact the Donations-in-Kind Office at Church headquarters. The number to call is 1-800-453-3860 ext. 2-2554 or 801-240-2554.

For real estate donations, members should contact the Real Estate Services Division at Church headquarters that handles property donations. The number to call is 801-240-9231.

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#### INFORMING THE LOCAL UNIT

If all or a portion of the in-kind donation is designated for the local unit (the most common case would be a ward missionary donation), then the unit receives a letter from the Church informing them of the donation amount and categories. The transaction also shows up on the Unit Financial Statement.

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#### DONATIONS IN KIND TO A LOCAL UNIT

In some situations, a member may want to donate something to the ward. To do so, the procedure for such donations is:

1. The bishop sends to the Donations-in-Kind office a letter stating:
  - The date of the donation.

- That the equipment was helpful to the ward.
- A detailed description that should include the value of the item.
- The donor's legal name, address, and possibly phone number just in case there is a need for the Church to contact the person.

2. The Donations-in-Kind office generates a letter to the donor acknowledging the donation.

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#### MAKING DONATIONS AT CHURCH HEADQUARTERS

Donations may be made directly to Church headquarters. These donations are often made to maintain privacy or because donors want to ensure the security of large donations. Donations may be made by check, by wire, or as donations in kind.

Donations made directly to Church headquarters are held in the strictest confidence. They are processed directly by Church headquarters, and they do not show up on any ward records in MLS. If any of the funds are directed to the ward missionary or fast-offering categories, they will show up on the Unit Financial Statement with a four-digit reference number. For all other categories, details regarding dollar amounts are not available. Statements are mailed out to the members twice a year, in November (prior to tithing settlement) and in January (as an official tax-valid statement).

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# Out of Balance Donation Batches

Last Updated: 12 March 2014 at 13:41

## *Policy and Principles*

Contribution envelopes should be opened and verified on Sunday, except during tithing settlement, when they are opened and verified on the day they are received. Two persons—a member of the bishopric and a clerk, or two members of the bishopric—open each envelope together to verify that the funds enclosed are the same as the amount written on the Tithing and Other Offerings form. If the funds and the written amount differ, the contributor should be contacted as soon as possible to resolve the difference.

## *Procedures*

Two persons, usually a member of the bishopric and a clerk, do the following together:

1. Open the envelope.
2. Compare the amount written on the Tithing and Other Offerings form with the amount of money in the envelope, and make sure the total of the amounts in each donation category (Tithing, Fast offering, and so on) equal the amount of the total donation.
  - If the amounts differ, immediately contact the donor who made the donation.
  - If the donor cannot be contacted immediately:
    1. Write the amount of money actually received on the Tithing and Other Offerings form, have both persons who are verifying the donations sign it, and notify the bishop of the discrepancy.
    2. Enter the actual amount received in MLS, adjusting the donation categories as needed, and include the money with the bank deposit for the donation batch.

Note: When you are able to meet with the donor, you can use the Tithing and Other Offerings form you both signed to help you explain the discrepancy to the donor.

3. Continue to open and verify the remaining donations.

After all envelopes have been opened, verified, and recorded in MLS, the total amount of money (checks, currency, and coin) should equal the donation batch totals in MLS (checks, currency, and coin).

If the amounts are equal, continue with the procedures to close the batch.

If the amounts are not equal, recount the cash and retotal the checks. If the amounts are still not equal:



Tithing and Other Offerings	
Date	16 Dec 2012
Ward or branch	Anytown Ward
Name (last, first, middle). Use the same spelling on all your forms. <b>Blair, Donald Kay</b>	
Membership record number	
Tithing	100.00
Fast offering	40.00
General missionary	
Ward missionary	
Humanitarian aid	10.00
Other (specify)	
<b>Total</b>	<b>150.00</b>
Checks	130.00
Currency	20.00
Coin	
<small>Though reasonable efforts will be made to use donations as designated, all donations become the Church's property and will be used at the Church's sole discretion to further the Church's overall mission.</small>	
<small>WRITE—Place with tithing and other offerings in envelope. Give envelope only to a member of the bishopric or branch presidency.</small>	
<small>CANARY—Keep for your own records.</small>	
<small>© 1990, 2012 by Intellectual Reserve, Inc. All rights reserved. Printed in the USA. 6/12 31592</small>	

1. Compare each Tithing and Other Offerings form with the amount recorded for the donation in MLS.
2. Correct any donations that were recorded incorrectly.
  - Note that some donors may include both a check and currency in their donation. Make sure the amounts of both the check and the currency are recorded correctly in MLS.
3. Recalculate the total amount of donated money with the donation batch total in MLS.
4. If the amounts are equal, continue with the procedures to close the batch.

If the amounts are still not equal, repeat this procedure.

# Outstanding Checks and Escheatment

Last Updated: 21 October 2014 at 12:56

## *MLS Procedures*

Checks printed by the stake or ward that have not been cashed in a reasonable amount of time are called outstanding checks. For checks that have been outstanding for less than six months, do the following:

1. Contact the payee to see why the check has not been cashed. If the payee wants to (1) cash the check or (2) donate the check back to the Church, print a replacement check for the payee. Void the original check in MLS.
2. If the payee says the check is a duplicate payment made in error, void the check.
3. If you cannot locate the payee, void the check in MLS. (Note: Units in the United States should not void these checks. See step 4 below.)
4. If your stake or ward is in the United States and you cannot locate the payee of an outstanding check, you are subject to unclaimed property laws. Do not void the check. Church headquarters will provide additional instructions by letter.

Note: Church headquarters will now escheat checks that have been outstanding for more than 180 days. Those checks cannot be voided and should not be reissued. If a check was escheated, the payee must contact Church headquarters to get the funds.

# Paying Expenses of Ward Members

Last Updated: 13 May 2015 at 11:40

## *Policy and Principles*

Each week the Church consolidates fast-offering contributions into a worldwide general fast-offering fund. Bishops then draw on this fund as needed to provide short-term shelter, medical assistance, and other life-sustaining aid.

Guidelines for the bishop in using fast offerings to administer assistance are outlined below:

1. The bishop must personally approve all fast-offering expenditures.
2. If a bishops' storehouse is not available, use fast offerings to buy essential commodities.
3. When possible, make payments to providers of goods and services rather than to the person being assisted or to other individuals.
4. Do not loan fast offerings to members. Members are not required to repay welfare assistance they receive from the Church. Encourage members to contribute to the fast-offering fund when they are again able to do so.
5. Do not use fast offerings to pay members' consumer debt or obligations incurred in business failures or speculative ventures.
6. Ensure that any fast-offering assistance to the bishop or his immediate family members is first approved in writing by the stake president and complies with the following instructions for preparing checks.
7. When preparing a check for fast-offering assistance (or a payment approval form, where used), ensure that:
  - a. Two authorized signers always sign the check or form.
  - b. The persons signing the check or form are not related to either the payee or the person being assisted.
  - c. Neither the payee nor the person being assisted signs the check or form.

## *MLS Procedures*

Each recipient of fast-offering payments (direct or indirect) must be entered in MLS so that the expense can be connected to the recipient.

To add a fast-offering recipient to MLS:

1. From the Finances menu under Fast Offering, go to Add/Update Recipients.
2. Click Add.
3. You will be asked "Is the new fast offering recipient a member of your unit?" If the recipient is a member of your ward, click Yes, even if you do not yet have the membership record.

4. A list of ward members displays. Click the name of the recipient. If you don't have the records for the recipient yet, click Individual not found and enter the recipient's name and any address information.
5. Click Add, and you can now issue checks with that person as the recipient.

When a recipient's membership record arrives:

1. Return to Add/Update Recipients.
2. From the list of ward members, click on the member's name.
3. To associate the recipient record with the membership record, click Select.
4. Select that member from the list of recipients displayed.

# Practice Audit Mode - Getting Familiar with LUFAS

Last Updated: 15 May 2017 at 10:44

To access LUFAS, go to [audit.ldschurch.org](http://audit.ldschurch.org). Log in using your LDS Account username and password.

In this article, the term stake also refers to districts. The term ward also refers to branches.

## Overview

You may practice performing an online audit using the software's Practice Audit mode. Practicing is an effective way to familiarize yourself with the audit questions and the online audit process.

The software's practice mode works the same as the real audit mode, except:

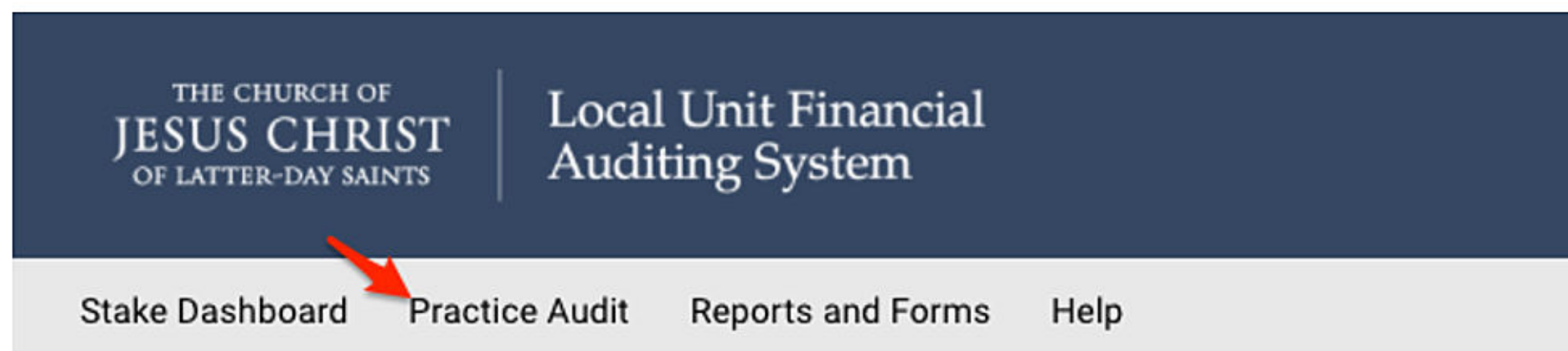
- A red banner will appear at the top of every page, informing you that you are performing a practice audit.
- None of your work can be saved.

Practice audits use only the currently available audit form.

## *Performing a Practice Audit*

All LUFAS users can use the practice mode. See the article "Accessing Local Unit Financial Audit System (LUFAS)" for a list of authorized users.

To begin a practice audit, click the menu option Practice Audit. (The following screenshots are in English, but the layout is the same in all languages.)



You will be prompted to enter a unit number or a unit name. To practice a stake audit, enter your stake's unit information. To practice a ward audit, enter the unit information for a ward in your stake. After entering the unit information, click Search. Select a unit from your search results to continue with the practice audit.

### *How to Recognize the Practice Audit Mode*

While you are in the software's practice audit mode, a red banner will display at the top of every page, reminding you that you are in practice audit mode.



Remember, practice audits are to familiarize users with the audit questions and the online audit process. You will not be able to save your practice entries.

Tip: You may view or print the practice audit worksheets, including the corrective action plan, as long as you do so before quitting the practice audit.

To print any of the worksheets, select Corrective Action Plan from the Go To drop-down box found at the bottom of each page. When the corrective action plan appears, use the links on the right side of the page to view or print the worksheets.

#### Quitting a Practice Audit

Click the Quit the Current Audit link. A dialog box will confirm that you want to quit the audit. Click Quit. Your practice session will end, and your practice audit entries will not be saved. Practice audit information cannot be saved as an actual audit. You may print practice audit worksheets using the information provided in the section "How to Recognize the Practice Audit Mode" above.

# Prepare and Submit Tithing Reports

Last Updated: 8 September 2016 at 15:52

LCR PROCEDURES

MLS PROCEDURES

## *Policy and Principles*

### *LCR Procedures*

Report	Action
Donor Statement	Give to members at least one week before tithing settlement.
Tithing Settlement report	You may print a copy for the bishop to use during tithing settlement. Enter the declarations online in LCR, and submit the report by January 15.
Official tax or annual summary statement	Give to members by January 31.

#### DONOR STATEMENT

Print and distribute the Tithing and Other Offerings Statement for each donor:

1. From Leader and Clerk Resources, click Finance and then click Tithing Settlement. From the Donor Statements tab, print the pre-generated donor statements.
2. In the Pre-generated Donor Statements section, click the Donor Statement of Contributions link.

Please note that if a member has not made a donation or has chosen to print his or her own statements from lds.org/donations, a Donor Statement of Contributions will not be included in the pre-generated statement link. If necessary, individual statements may be printed using the Individual Donor Statement section.

#### TITHING SETTLEMENT REPORT

Print a Tithing Settlement report for the bishop to use to record a tithing status for each member who attends tithing settlement. To print a Tithing Settlement report:

1. From Leader and Clerk Resources, click Finance and then click Tithing Settlement.
2. From the Tithing Declaration tab, click the Print button.  
Official tax or annual summary statement Before January 31, clerks should print and distribute the official tax or annual summary statements for each donor. To print these statements:
3. From Leader and Clerk Resources, click Finance and then click Tithing Settlement. From the Year End Statement tab, print the pre-generated donor statements.
4. In the Pre-generated Donor Statements section, click the link to view the pre-generated statements. Pre-generated statements will be available before January 31.

Please note that if a member has not made a donation or has chosen to print his or her own statements from lds.org/donations, a donor statement will not be included in the pre-generated statement link. If necessary, individual statements may be printed using the Individual Donor Statement section.

### *MLS Procedures*

During September, local leaders are notified of the dates for tithing settlement and of the due dates for the tithing reports. The following reports are created using Leader and Clerk Resources (LCR) or MLS:

Report	Action
Tithing and Other Offerings Statement	Give to members at least one week before tithing settlement.
Individual Ordinance Summary	Give to members at tithing settlement.
Tithing Settlement Statement	Give to members at tithing settlement.
Tithing Declaration Report	Enter tithing declaration status in MLS, and print and submit by January 15.



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#### TITHING AND OTHER OFFERINGS STATEMENT

Print and distribute the Tithing and Other Offerings Statement for each donor:

1. On the MLS menu bar, click Finance. Click Finance Reports. Click Donor Statements.
2. When the list of members appears, click the Select All button to print all the statements, or click the check boxes to select specific statements.
3. Click the Preview button to preview the statements, or click Print to print the statements.
4. Distribute the printed statements at least one week before tithing settlement begins.

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#### INDIVIDUAL ORDINANCE SUMMARY

Print and distribute an Individual Ordinance Summary to each member who attends tithing settlement. Encourage each member to review his or her summary and notify you of any corrections needed.

To print Individual Ordinance Summaries (IOS):

1. On the MLS menu bar, click Membership. Click Print Records. Click Individual's IOS or Household's IOS.
2. When the Individual's IOS or Household's IOS window opens, click the check box next to the person's name, or click the Select All button to select all ward members.

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#### TITHING SETTLEMENT STATEMENT

To print Tithing Settlement Statements:

1. On the MLS menu bar, click Finance. Click Tithing Settlement.
2. When the Tithing Settlement screen opens, in the Tithing Statements pane, click Print Individual Statements or Print Household Statements.
3. When the list of members appears, click the Select All button to print all the statements, or click the check boxes to select specific statements.
4. Click the Preview button to preview the statements, or click Print to print the statements.

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#### TITHING DECLARATION REPORT

Print a Tithing Declaration Report for the bishop to use to record a tithing status for each member who attends tithing settlement. After tithing settlement, he records the tithing status for each member who did not attend tithing settlement. The bishop or clerk then records the tithing status

declarations in MLS and prints and submits the report.

To enter tithing status declarations in MLS and print and submit the report:

1. On the MLS menu bar, click Finance. Click Tithing Settlement.
2. In the Tithing Declarations box, click Enter Tithing Declarations.
3. When the Enter Tithing Declarations screen opens, enter the Tithing Status and Declared by information by clicking the down arrow on the right side of the column and clicking on the appropriate entry.
4. Enter any notes made by the bishop in the Notes field.
5. When all information has been entered in MLS, click the Save button to save the report, if necessary.
6. Click Print, and print two copies of the report.
7. Send one copy to the stake president, and give one copy to the bishop to be placed in the bishop's confidential file.
8. When you are sure all information is correct, click the Submit button to submit the Tithing Declaration Report for All Members to the assigned administrative office. Make sure the report is submitted by January 15.

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#### YEAR-END TAX-VALID STATEMENT

Print and distribute the year-end tax-valid statements to members by January 31.

To print the Year-End Tax-Valid Statements:

1. On the MLS menu bar, click Finance. Click Finance Reports. Click Donor Statements.
2. If necessary, use the Fiscal Year field to select the appropriate year.
3. Select the appropriate statement from the Type of Report field.
4. To print a statement for each household, click the By Household box so that a check mark appears.
5. To select the donor statements to print, click the box next to the name of each donor. To select all donors, click Select All.
6. To print the statements, click the Print button.

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# Prepare Stake and Ward Budgets

Last Updated: 28 July 2014 at 15:07

ADDING OR UPDATING BUDGET CATEGORIES

ADDING UNIT SUBCATEGORIES

CHANGING UNIT SUBCATEGORY NAMES

DELETING UNIT SUBCATEGORIES

DEACTIVATING UNIT SUBCATEGORIES

ALLOCATING BUDGET

PRINTING THE BUDGET REPORT

## *Policy and Principles*

Every stake and ward prepares and operates on a budget. The stake president manages the stake budget, and the bishop manages the ward budget, though each may assign a counselor to supervise it under his direction. Each may also assign a clerk to help prepare and monitor the budget.

No stake or ward expenses may be incurred or paid without the presiding officer's authorization.

Stake presidencies and bishoprics should begin preparing budgets well before the beginning of each calendar year as follows:

Review amounts spent during the previous year to make sure that recurring expenses are considered.

Ask organizations to estimate their budget needs in detail.

Compile the budget, using wise budgeting practices, being equitable, and ensuring that projected expenses do not exceed anticipated budget allowance funds.

The budget allowance was created to reduce the financial and time burdens on members. If necessary, leaders should reduce and simplify activities to stay within the allowance.

Most activities should be simple and have little or no cost.

## *MLS Procedures*

### ADDING OR UPDATING BUDGET CATEGORIES

In the past, budget subcategories were whatever the stake or ward wanted to make them. However, new global standard subcategories under the Budget category have been established for all units for use in doing their budgets. In addition, stakes and wards can add unit-defined subcategories to the budget subcategories already existing in MLS. For example, a ward may want to separate the “Young Men” subcategory into separate unit subcategories for deacons, teachers, and priests.

When adding or updating unit subcategories, keep these three things in mind:

1. Unit subcategories can be added only to the Budget and Other categories.
2. You can create a unit subcategory only under a permanent subcategory, not under a category itself. For example, the Budget category has several permanent subcategories that cannot be deleted, such as Activities, Elders, High Priests, Relief Society, and so on. You would choose one of these to create a unit subcategory under.
3. The Ward Missionary fund has subcategories, but they are set up by the Missionary Department of the Church and correspond to all missionaries called from your ward who are part of the equalized payment system. They cannot be added to or deleted.

The Add/Update Categories screen shows all categories set up to receive funds in MLS and those subcategories attached to the categories. Note the following:

- Categories and subcategories in red cannot be changed and cannot have unit subcategories added to them.
- Subcategories in black may have unit subcategories added to them.
- Subcategories with a green bullet (•) next to them are unit subcategories that your unit added to the list. These may be deleted if they are no longer needed, but only after the retention period for financial records has passed. This retention period varies from country to country. If you have questions, contact your administrative office.

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### ADDING UNIT SUBCATEGORIES

1. On the MLS menu bar, click Finance. Click Budget. Click Add/Update Categories.
2. Click the plus sign (+) next to a category to show its permanent subcategories. Click the plus sign (+) next to the permanent subcategory you want to create a unit subcategory under. Make sure the unit subcategory you are about to add does not already exist.
3. Click the name of the permanent subcategory you want to add a unit subcategory to.
4. To create a unit subcategory under the one you have selected, click Add.
5. A new unit subcategory appears at the bottom of the list. Enter a name for the new unit subcategory. Press Enter. The new unit subcategory is ready for use.

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## CHANGING UNIT SUBCATEGORY NAMES

1. Click the plus sign (+) next to the permanent subcategory to show the unit subcategory you want to rename.
2. Click the name of the unit subcategory to highlight it. Only unit subcategories with a green bullet (•) can be renamed.
3. Right-click your mouse, and select Rename.
4. Type the new name of the unit subcategory. Press Enter.

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## DELETING UNIT SUBCATEGORIES

Each country has its own laws about how long organizations like the Church have to retain financial records. This is called the retention period. For example, the retention period in the United States is three years. In Canada it is five years. In Australia it is seven years. If you have had financial activity in a unit subcategory within your country's retention period, the unit subcategory cannot be deleted.

If a unit subcategory has never been used or the retention period has passed for all activity in the unit subcategory, it can be deleted.

1. To delete a unit subcategory, click the plus sign (+) next to the permanent subcategory to show the unit subcategory you want to delete.
2. Click the name of the unit subcategory to highlight it. Subcategories with a red X are permanent subcategories and cannot be deleted. Only unit subcategories with a green bullet (•) beside them can be deleted.
3. Click Delete.
4. Click Yes.

Note: If you try to delete a unit subcategory that has been used within the mandatory record-retention period of your country, you will get a message saying you cannot delete it because it is being currently used.

If a unit subcategory is no longer needed, but there has been financial activity in it and the retention period has not passed, it can be deactivated. (See next section.)

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## DEACTIVATING UNIT SUBCATEGORIES

If a unit subcategory is no longer needed, but the retention period has not passed, you can deactivate the unit subcategory.

1. Click the name of any unit subcategory with a green (•) bullet beside it.
2. In the gray part of the screen, click the Active check box to remove the check mark.
  - This unit subcategory will no longer appear on donation screens or budget screens.

- To reactivate the unit subcategory, click the Active check box so that the check mark appears.
- After the record retention period has passed, the unit subcategory will be deleted automatically at the end of the year.

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#### ALLOCATING BUDGET

The budget tool in MLS allows you to allocate budget and track expenses for each budget category.

On the MLS menu bar, click Finance. Click Budget. Click View/Edit Budget.

On this screen, you can assign (allocate) budget amounts to budget subcategories you have previously set up. You may also change budget amounts. Note the following:

On the Bottom of the Screen:

- The Total Estimated/Actual Allowance field shows the total estimated amount of budget for your ward for the year.  
Note: In most areas budget is allocated quarterly. On this screen you can enter an estimated amount for each quarter, thereby getting the estimated amount for the entire year.
- The Budget Assigned by Unit field shows the total amount of allowance allotted to the Budget subcategories by the unit.
- The Difference field shows the difference between the budget amount and the allocation.

In the Budget Area:

- The Budget Assigned by Unit column shows the amount of budget allocated to each of the categories and subcategories.
- The % of Budget column shows what percentage of the total budget each amount is.
- The bolded amount shown at the top of the Budget area is the total amount of budget you have allocated to all the categories and subcategories. This should equal the amount shown at the bottom of the screen in the Total Estimated/Actual Allowance field.
- The Difference field at the bottom of the screen shows the difference between the budget amount and the allocation.

To allocate budget:

1. In the Estimated/Actual column, enter the amount of budget allowance the stake has allocated to your ward for each quarter of the year (some amounts will be estimates).
2. In the Budget Assigned by Unit column, enter the amount of budget allowance assigned to each category and subcategory for the entire year.
3. As you enter budget amounts, watch the Difference field to make sure you do not exceed the allocation. The total amount of budget you assign should never exceed the amount in the Total Estimated/Actual Allowance field.

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## PRINTING THE BUDGET REPORT

A clerk helps the bishopric prepare the annual ward budget and keep track of the ward budget allowance. He informs the bishop of the status of ward expenditures in relation to the budget allowance. To help keep track of ward expenditures in relation to the budget allowance, the clerk can print the Budget Report from MLS. To do so, follow these instructions:

1. On the MLS menu bar, click Finance. Click Budget. Click Budget Report.
2. In the Date Range field, click the down arrow, and click the time span you want to include in the report.
3. In the Type field, click the down arrow, and click Detail, Summary, or Auxiliary Summary.  
Note: The detail report shows the allocation, individual income and expenses, and remaining budget for each category.
4. On the left side of each category and subcategory, there is a check box. By default, these will all be checked, indicating that they will all appear on the report. For those categories you do not want to appear on the report, click the check box to make the check mark disappear.
5. Click Print Selected Items or Preview to preview the budget report before printing it at the bottom of the screen.

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# Preparing for the Audit Cycle

Last Updated: 15 May 2017 at 10:40

THE TERMS STAKE AND STAKE PRESIDENT REFER ALSO TO DISTRICTS AND DISTRICT PRESIDENTS.

## *Stake President Responsibilities*

If a stake audit committee has not been organized, the stake president organizes a stake audit committee. One of his counselors serves as chairman. Two other worthy brethren who understand financial matters are approved by the high council and serve as audit committee members. Committee members should not be stake auditors and should not perform stake or ward financial record keeping.

## *Stake Audit Committee Responsibilities*

Ensure that stake auditors are called and trained. The stake audit committee recommends two or more brethren in the stake to serve as stake auditors. These auditors should be trustworthy brethren who hold current temple recommends and, if possible, have some financial experience. The stake presidency and high council approve stake auditors.

Before the audits begin, the stake audit committee meets to:

- Review the current audit forms to become familiar with the instructions and the audit questions. The current audit form may be printed from the Local Unit Financial Auditing System (LUFAS).
- Evaluate the results of previous audits to determine where their current risks may be.
- Discuss new and existing stake financial risks which may affect how the audits are performed or who performs the audits.

The stake audit committee assigns a stake auditor to audit specific units and provides him the necessary guidance, resources, and training to effectively conduct each audit.

Local Unit Financial Auditing System





# Print and Distribute Donor Statements

Last Updated: 8 September 2016 at 15:52

## *Policy and Principles*

Donor Statements provide members with a summary of their donations. Statements can be printed from Leader and Clerk Resources (LCR) and from the Finances page in MLS.

### LCR PROCEDURES

#### DONOR STATEMENTS

At least one week before tithing settlement begins, clerks should print and distribute the Donor Statements of Contributions. To print these statements:

1. From Leader and Clerk Resources, click Finance and then click Tithing Settlement. From the Donor Statements tab, print the pre-generated donor statements.
2. In the Pre-generated Donor Statements section, click the Donor Statement of Contributions link.

Please note that if a member has not made a donation or has chosen to print his or her own statements from lds.org/donations, a Donor Statement of Contributions will not be included in the pre-generated statement link. If necessary, individual statements may be printed using the Individual Donor Statement section.

### OFFICIAL TAX OR ANNUAL SUMMARY STATEMENT

Before January 31, clerks should print and distribute the official tax or annual summary statements for each donor. To print these statements:

1. From Leader and Clerk Resources, click Finance and then click Tithing Settlement. From the Year End Statement tab, print the pre-generated donor statements.
2. In the Pre-generated Donor Statements section, click the link to view the pre-generated statements. Pre-generated statements will be available before January 31.

Please note that if a member has not made a donation or has chosen to print his or her own statements from lds.org/donations, a donor statement will not be included in the pre-generated statement link. If necessary, individual statements may be printed using the Individual Donor Statement section.

## *MLS Procedures*

### TITHING AND OTHER OFFERINGS STATEMENT

- The Tithing and Other Offerings Statement lists each donation made by the donor, organized by date and detailed by category.
- Clerks should print out Year-to-Date Donation Summaries at least one week before tithing settlement begins and deliver the statements to donors.
- Donors are encouraged to compare this statement with their own records and report any differences to the bishop. Needed corrections may be made before tithing settlement. Members may also request a copy of this statement at any time during the year.

To print and distribute a Tithing and Other Offerings Statement to each donor:

1. On the MLS menu bar, click Finance. Click Finance Reports. Click Donor Statements.
2. When the list of members appears, click the Select All button to print all the statements, or click the check boxes to select specific statements.
3. Click the Preview button to preview the statements, or click Print to print the statements.
4. Distribute the printed statements at least one week before tithing settlement begins.

#### TITHING SETTLEMENT STATEMENT

- The Tithing Settlement Statement contains the same information that is included on the Tithing and Other Offerings Statement. It also includes a section where donations made at tithing settlement can be written in and has check boxes to record the donor's declared tithing status.
- The Tithing Settlement Statement is given to members when they come to tithing settlement.

To print Tithing Settlement Statements:

1. On the MLS menu bar, click Finance. Click Tithing Settlement.
2. The Tithing Settlement screen will open. In the Tithing Statements pane, click Print Individual Statements or Print Household Statements.
3. When the list of members appears, click the Select All button to print all the statements, or click the check boxes to select specific statements.
4. Click the Preview button to preview the statements, or click Print to print the statements.

#### OFFICIAL TAX-VALID STATEMENTS

- The Official Tax-Valid Statement is an official tax statement used in the United States. Units in Canada can print the Canadian version of the statement. There are also versions of the form that are designed to be printed on letterhead.
- The bishop or branch president must sign each statement with an original signature.
- An Official Tax Statement should be delivered to each donor by January 31 of each year.

To print Year-End Tax-Valid Statements:

1. On the MLS menu bar, click Finance. Click Finance Reports. Click Donor Statements.
2. If necessary, use the Fiscal Year field to select the appropriate year.
3. Select the appropriate statement in the Type of Report field.
4. To print a statement for each household, click the By Household box so that a check mark appears.

5. To select the donor statements to print, click the box next to the name of each donor. To select all donors, click Select All.
6. To print the statements, click the Print button.

# Print Checks

Last Updated: 26 February 2015 at 10:21

## *MLS Procedures*

### PRINTING CHECKS

If your unit prints checks, you will have received check stock from the assigned administrative office. Check stock consists of individual sheets of paper with preprinted information and the Church logo on them. Each page of check stock is individually numbered. Checks should be used in sequence. Be sure to load the check stock in the printer before printing checks. Remove it when you are done.

Note: If you do not print checks from MLS, skip this section, and go to "Printing the Expense Report" below.

1. Click the check box next to each expense you want to print a check for.
2. Click Print/Authorize.
3. In the Next Check Number field, make sure the check number is the same as the number printed on the next sheet of check stock. If it is not, change it to the correct number. Click OK.
4. For each check:
  - Review the check information. If it is correct, click Print.
  - Click OK.
  - If the check prints correctly, click Yes.
5. When finished printing checks, you should be on the Report screen. If not, click Next.

### PRINTING THE EXPENSE REPORT

You should print and file the Expense Report each time you enter expenses. To print the report, click Print at the bottom of the screen. After printing the report, click Close.

Have the bishop and the clerk sign the Expense Report. In addition, the person who created the expense in MLS initials the report. (Note: This person may be someone other than the bishop or clerk, and his initials provide additional evidence that multiple people have reviewed and authorized the disbursement.) File the Expense Report.

### CHECK STOCK (FOR UNITS THAT PRINT CHECKS FROM MLS)

The check stock has three parts:

1. At the bottom is the actual check. It comes preprinted with security features. Each check contains a preprinted check number. The preprinted check number must be the same as the check number printed onto the check stock by MLS.

2. In the middle is the check stub. Do not detach it from the check but fold it over before mailing or distributing.
3. The top part should be detached and filed with the expense documentation.

# Prior Year Donations

Last Updated: 26 February 2015 at 10:34

## *Policy and Principles*

On occasion, there are donations and batches that cross over the end of the fiscal tax year. This must be handled carefully in accordance with Church policy, as well as any applicable tax laws.

For a donation to be counted for the current year, it must be in the hands of a member of the bishopric, or if mailed, have a postmark date, on or before December 31. Otherwise, the donation should be entered in a batch on or after January 1 and counts as a donation for the new year.

## MLS PROCEDURES

Donations that were properly physically received or postmarked on or before December 31 of a particular year should be added to a new donation batch dated for that year. To do this in January of the following year:

1. Make sure that you have closed out the previous financial year. Do not delay closing the financial year, nor attempt to adjust the system date to the previous year.
2. Create a new donation batch specifically for all such donations from the previous year.
3. Date the new donation batch December 31 of the previous year.
4. Enter the donations as usual.
5. File the donation batch documents with the previous year's financial records.
6. Make sure that you retain any supporting evidence such as envelopes with previous year postmarks and file them with the batch documentation.

## DONATIONS IN THE WRONG YEAR

If you make a donation to a batch on or after January 1 that should have been counted in the previous year, do the following:

- Contact the Global Service Center (GSC) with the following information to make the adjustment:
  - Unit number
  - Batch date
  - Correct donation date
  - Donor name
  - Donation amount
  - Donation categories

Note: If there is a full batch entered on or after January 1 that should have been counted in the previous year, do the following:

- Resubmit the batch via MLS with the correct donation date.
- Contact the Global Service Center (GSC) with the following information.
  - Unit number
  - Original batch date
  - Corrected batch date
  - Batch amount
- File the batch documents with the previous year's financial records.



# Procedure Review and Risk Assessment Section

Last Updated: 15 May 2017 at 10:37

## *Background*

Church financial policies and procedures, when followed, protect the Church's sacred funds, and protect Church leaders and members. To fully benefit from the protection they provide, Church leaders need to understand:

- Why each policy and procedure is important.
- How the policies and procedures work together to protect both the funds and the leaders.
- How to effectively implement each policy and procedure.

When a leader does not fully understand these concepts or where the policies and procedures are not effectively implemented, the Church funds and the Church leaders may be at risk.

## *Section Purpose*

The audit's "Procedure Review and Risk Assessment" section helps the stake auditor understand how well the unit leaders understand and apply Church financial policies and procedures. This understanding can guide him when performing his audit testing.

For instance, Church policy requires that the bishop and at least one other leader review each expense or reimbursement request and give approval. Support documents should be available to verify that this approval was given. In the "Procedure Review and Risk Assessment" section, before the stake auditor tests the expenditure documentation, the auditor asks the bishop and the ward clerk for finances if this practice is being followed. Their answers may provide evidence that the policy is not well understood or that there were some problems implementing the policy. This valuable information may guide the auditor in determining how many expenditures to test or what to examine while testing.

# Quitting an Online Audit

Last Updated: 15 May 2017 at 10:47

To access LUFAS, go to [audit.ldschurch.org](http://audit.ldschurch.org). Log in using your LDS Account username and password.

## *Quitting an Online Audit*

To quit an audit, click [Quit the Current Audit](#), located on the right side of each page, below the [Instructions](#) and [Definitions](#) links. This link is available on every page of the online audit. Your work will be saved automatically.

# Reassigning an Online Audit to a Different Unit

Last Updated: 15 May 2017 at 10:48

To access LUFAS, go to [audit.ldschurch.org](http://audit.ldschurch.org). Log in using your LDS Account username and password.

## Reassigning an Online Audit to a Different Unit

An online audit mistakenly started using the wrong unit information may be reassigned to the correct unit by the area auditor. Contact the assistant area auditor for assistance.

# Receive Donations

Last Updated: 12 March 2014 at 13:42

## *Policy and Principles*

The stake president and bishop ensure that all Church funds are properly handled and accounted for according to current financial instructions. General principles are outlined in the following paragraphs.

The Lord has given bishops the sacred trust of receiving and accounting for the tithes and other offerings of the Saints (see D&C 119; 42:30–33). Only the bishop and his counselors may receive tithes and other offerings. Under no circumstances should their wives, other members of their families, clerks, or other ward members receive these contributions. The only exception is when Aaronic Priesthood holders are assigned to collect fast offerings.

Ward members give contributions to a member of the bishopric in a sealed envelope with a properly completed Tithing and Other Offerings form enclosed. Church members should not leave their donations unattended, such as by placing them in a contribution box or under the door of the bishop's office.

Checks should be made payable to the ward, not to the bishop or the Church. In units where members make payments electronically (such as direct deposit or automatic bill pay), payments should be deposited in the Church's bank account as instructed by Church headquarters or the assigned administrative office.

Only the stake president and his counselors should receive funds for the stake. They should maintain custody of the funds until the funds are recorded and prepared for deposit by a member of the stake presidency and a clerk.

# Reconcile the Budget Category

Last Updated: 12 March 2014 at 13:36

## *Procedures*

Since most of the financial activity in a ward involves the Budget category, it is helpful to reconcile the Unit Financial Statement with the Budget entries in MLS. Make sure that you have created Budget subcategories for all incurred expenses. Each subcategory should have an assigned allocation amount. Note that the parent category Budget should not be used for any expenses.

To reconcile the subcategories within the Budget category, follow these steps below.

IN MLS:

1. From the MLS Expenses panel, click Enter Expenses. Enter any expenses for the statement month that have not yet been entered. Unrecorded expenses are likely to be expenses like Distribution Services orders placed during the month.
2. From the MLS Budget panel, click Budget Report.
  - a. In the Type field, select Summary.
  - b. In the Date Range field, select Custom. Enter 1 Jan of the current year as the Start Date, and enter the last day of the statement month as the End Date.
  - c. Click the Select All button to include all categories.
3. Click Print.

ON THE UNIT FINANCIAL STATEMENT:

1. Go to the Year To Date Summary section. In this section, find the Total Deposits and Total Disbursements for the Budget category.
2. Compare these amounts with the totals for Donations and Expenses at the bottom of the budget report you printed. If they match, you are done.
3. If the budget report expenses are less than the total budget disbursements shown on the Unit Financial Statement, look at the current Unit Financial Statement for unrecorded expenses. If there are none, you may want to return to MLS and repeat the above process for prior months to try and reconcile the amounts. Enter expense amounts for any unrecorded expenses in prior months, and then print a new budget report.



# Record Donations

Last Updated: 23 July 2014 at 12:53

## *Policy and Principles*

After tithing and other donations are received each Sunday, a member of the bishopric and the clerk assigned to finances (or two members of the bishopric) record and account for these donations.

## *MLS Procedures*

Below are the most common procedures for recording donations and then transmitting the amounts to the assigned administrative office. Your procedures could vary slightly.

1. On the MLS menu bar, click Finance. Click Enter Donations.
2. Enter the date the donations are being entered, and click OK.
3. Type the name of the member whose donations you want to record, and then press Enter.  
Note: If necessary, click the magnifying glass icon, and choose a donor from the list.
4. Using the Tithing and Other Offerings slip as a source, enter amounts on the left side of the screen. For category names in blue text (these can be Ward Missionary, Budget, and Other), click on the blue text, and then in the Other Details box, click the magnifying glass icon, and choose the correct subcategory from the list. Enter the amount being donated to this subcategory. Click OK.
5. Enter amounts of checks, currency, and coins on the right side of the screen. Click Save Donation.
6. When finished with all donations, click Next.
7. On the Review screen, make sure all amounts are correct. To correct an error, click Previous to return to the donation screen. When all errors are corrected, click Next.
8. Carefully count the total amount of currency (cash) and coins. On the left side of the Balance screen, enter the totals in the appropriate fields.
9. On the right side of the screen, carefully compare the amount of each check with the amount on the screen. Click the check box for every check amount that is correct. Click Next.  
Note: If the balance totals are out of balance with the totals entered on the donation screen, a message will appear indicating you will need to return to the Review screen to correct the balance.
10. On the Authorize screen, two persons with finance rights enter their user names and passwords. One of these should be a member of the bishopric.  
Note: Some wards and branches will mail a tithing remittance check as part of their financial procedures and will enter a tithing remittance check number at this point. Others will have a deposit date or a deposit serial number and will enter that at this point.

11. Click Authorize. Click OK, and then click Next.
12. On the Deposit Report screen, click Print.
13. On the Batch Report screen, click Print.
14. On the Transmit screen, click Transmit.
15. File the Unit Copy of the Deposit Report in your ward or branch files with the Tithing and Other Offerings slips and the Batch Report. Place the Bank Copy of the Deposit Report in the envelope with the money for deposit in the bank.



# Record Expenses and Reimbursements

Last Updated: 23 July 2014 at 12:54

## *Policy and Principles*

Each stake normally has one checking account. The stake president manages it, though his counselors and clerks may assist him.

All ward funds are handled in one checking account. The bishop manages the account, though his counselors and clerks may assist him.

Each check must have two authorized signatures. Usually the stake president, his counselors, and the clerk assigned to finances are authorized to sign checks for the stake account. Usually the bishop, his counselors, and the clerk assigned to finances are authorized to sign checks for the ward account. An authorized check signer should not sign a check if he is the payee or the fast-offering beneficiary.

Although counselors may be authorized to sign checks, they should not do so unless the stake president or bishop has approved the expenditure.

A check should not be signed until it is filled out completely.

Expenditures must be approved by the stake president or bishop before they are incurred. Stake and ward budget funds should be used to pay for all activities, programs, and supplies. Members should not pay fees to participate, nor should they provide materials, supplies, rental or admission fees, or long-distance transportation at their own expense. Activities in which many members provide food may be held if doing so does not place undue burdens on members.

When members seek reimbursement for items purchased with their own funds, they should give the clerk or a member of the stake presidency or bishopric a receipt or invoice showing the amount and date of the purchase. If a receipt or invoice is not available, the member should make a full written explanation of the expense, including the date of purchase. The bishop or stake president should approve any reimbursement. The clerk can then prepare a reimbursement check and get the proper signatures.

## *MLS Procedures*

Depending on your location, your procedures for recording expenses may vary slightly from the following guidelines. If you have questions, contact your administrative office.

1. On the MLS menu bar, click Finance. Click Enter Expenses.
2. In the Date field, enter the date of the expense.
3. In the Payee field, enter the name of the payee, or click the magnifying glass icon and choose

the payee from the list. If the payee is not on the list, click Add, and complete the payee information.

4. In the Purpose field, enter the purpose of the expense.
5. In the Category field, enter the category for which the payment is being made, or click the magnifying glass icon and choose the category from a list.

Note: If you are in an area where the Church is required to pay sales or other taxes on purchases, the first category will be the tax category. You must complete this field before you go on.

6. In the Amount field, enter the amount of the expense.

Note: If you are in an area where the Church is required to pay sales or other taxes on purchases, the amount will be the total amount minus the tax amount.

7. If the payment is from more than one category, repeat steps 5 and 6.
8. If the subcategory was from fast offerings, in the Fast Offering Recipient field, enter the name of the member receiving aid.
9. Click Save.
10. When finished recording expenses, click Next.

# Reopen a Submitted Audit to Make Changes

Last Updated: 15 May 2017 at 10:49

To access LUFAS, go to [audit.ldschurch.org](http://audit.ldschurch.org). Log in using your LDS Account username and password.

In this article, the terms stake and stake president also refer to districts and district presidents. The terms ward and bishop also refer to branches and branch presidents.

## *Making Changes to Submitted Online Audits*

An online audit is submitted automatically when the last signature is entered. No further changes to the audit are possible without reopening the audit.

The following individuals may reopen an online audit:

- Stake president
- Stake audit committee chairman
- Area auditor

If you have one of these assignments, a Reopen button is displayed at the bottom of each submitted audit's corrective action plan page. Click the Reopen button to reopen the audit for changes. Clicking the Reopen button displays the audit's signature page and automatically removes the last signature.

Depending on the changes you want to make, additional signatures may need to be erased.

As an example, corrective actions are normally entered before a bishop signs the audit, so changes to corrective actions require the erasure of the bishop's signature.

Signatures are erased one by one in the reverse order in which they were originally entered. To erase signatures, click the Erase Signature button displayed below the last unerased signature.

All erased signatures need to be reentered in order to resubmit the audit.

## *Reopening Online Audits after Audit Deadlines*

If an audit is reopened after its due date, it will be considered delinquent until it has been resubmitted. Once a reopened audit is resubmitted by reentering all erased signatures, its submission date will revert to the audit's original submission date.

For example, an audit that is timely submitted on February 28 and reopened on April 15 will appear as delinquent on all reports while it is open for changes. Once the audit is resubmitted, the audit submission date will revert to its original submission date of February 28.

# Resolving Audit Exceptions

Last Updated: 15 May 2017 at 10:44

## *Background*

Stake and ward leaders have a duty to use Church resources as directed by the Lord. The Church has established financial policies, procedures, and practices to:

- Guide and protect priesthood leaders and clerks in fulfilling their financial duties.
- Protect the sacred funds of the Church.

Church financial audits evaluate a stake's or ward's compliance with approved financial policies, procedures, and practices. An audit may provide evidence that priesthood leaders or clerks are not following some Church financial policies, procedures, or practices.

## *Audit Exception Defined*

An audit exception is evidence, provided by an audit, that someone has not followed a Church financial policy, procedure, or practice.

Audit exceptions identify training opportunities that, when properly addressed by the stake audit committee, will:

- Strengthen and protect priesthood leaders and clerks.
- Improve the security of Church resources.

## *Resolving Audit Exceptions*

Audit exceptions should be resolved within 30 days of the audit completion. An audit exception has been resolved when the stake audit committee has:

1. Corrected the identified problem.
2. Taken all the steps that reasonably ensure that the audit exception will not reoccur in future audits.

The stake audit committee is assured that an audit exceptions has been resolved when the priesthood leader and the clerk understand:

- What the problem is.
- Why the problem occurred.
- How to prevent reoccurrence.

Ultimately, an audit exception is resolved when it no longer occurs in future audits. When reviewing future audits, the stake audit committee should be aware of the unit's audit exception history and take appropriate measures if any exception reoccurs.

### ***Recording Audit Exception Resolution***

If the audit was performed in LUFAS, the stake audit committee chairman reports that an audit exception is resolved in LUFAS on the Corrective Action page. He enters the resolution date for the exception in the box provided.

If the audit was performed on paper, or if the stake audit committee chairman does not have access to LUFAS, he may report the exception resolution directly to the assistant area auditor.

# Returned Donor Checks

Last Updated: 12 March 2014 at 13:42

## *Procedures*

A returned check is a donor's check that was deposited but for which the bank refused payment because of insufficient funds, a closed account, or some other reason. Church headquarters generates a letter to the donor that explains the reason for the returned check and indicates that the donation has been canceled.

Note: Local wards do not need to do anything for a returned check.

# Reviewing Internal Records of Purchase (IROP)

Last Updated: 12 March 2014 at 13:49

## *Policy and Principles*

All local unit expenditures are to be properly reviewed and approved by the unit leader. In order to improve efficiency, certain local unit expenditures made with Church entities or selected vendors have billings processed automatically. These automatic billings are included as expenditures in the requesting unit's monthly Unit Financial Statement. For most of these expenditures, an Internal Record of Purchase (IROP) is generated and sent to the local unit as an e-Doc that is accessible in MLS.

Local unit leaders are to review Unit Financial Statements each month and sign them representing that all transactions appear appropriate. The unit leader should ensure that each automatic charge made to their statement is reasonable. This may include reviewing the IROP in MLS that supports the charge. For LDS Family Services billings (in the United States) and for Missionary Support Fund charges, no IROP is created, but reference information is included in the Unit Financial Statement. The leader should determine the reasonableness of such charges and call LDS Family Services or Unit Clerk Support if there are any questions.

## *MLS Procedures*

- The leader reviews the monthly Unit Financial Statement obtained from MLS and determines the propriety of all expenditures, including those automatically charged to the unit.
- If there is any question on an automated charge, the leader should review the related details, including the IROP in MLS.
- To locate an IROP in MLS, do the following:
  1. On the MLS menu bar, click Finance.
  2. Click Finance Statements.
  3. Click on the Internal Record of Purchase folder. From the list that appears, click on the IROP that corresponds to the charge on the monthly Unit Financial Statement.

Note: The user can also search for a specific record by typing a keyword in the search field at the top of the screen.
- For questions about LDS Family Services billings in the United States, the unit leader should call the LDS Family Services billings group at 1-855-537-1000.
- For questions about Missionary Support Fund billings, the unit leader should call 1-855-537-4357.



- The local unit leader should sign the monthly statement only after he is comfortable with all charges.

# Sales Taxes

Last Updated: 21 October 2014 at 10:36

## *Policy and Principles*

Sales and use tax laws and how they apply to the Church vary by country and by state. Leaders should contact the Church's Tax Administration Division or the assigned administrative office to see whether the Church is exempt or must pay such taxes.

In many places in the United States and Canada, the Church is exempt from paying sales tax. In some locations, units pay sales taxes and then are reimbursed; in other areas, units are not required to pay those taxes because they have documented their exemption.

## *Reimbursement for sales tax paid*

The Church receives tax credits (reimbursements) for:

- Sales tax paid by wards and stakes in Utah and North Carolina
- Goods and Services Tax (GST) paid by all wards and stakes in Canada
- Provincial Sales Tax (PST) paid by Canadian wards and stakes in the following provinces:
  - New Brunswick
  - Newfoundland
  - Nova Scotia
  - Quebec

For those wards and stakes that are required to record sales tax, the total amount of the expense is split between the expense and the tax on the expense. Enter both amounts under the Category and Amount columns. The Tax category displays first on the screen. For wards and stakes in Utah and North Carolina, the entire amount of the tax is left in their account. Only the amount of the expense is deducted from the account. For units in Canada, half of the amount of the tax is left in their account. The other half of the tax amount plus the expense is deducted from the account.

Ward and stakes outside these areas are not required to record taxes paid. For these wards and stakes there is no Tax category on the Expense screen.

## *Exemption from paying sales tax*

In locations that charge a sales tax, but where the Church is exempt from paying those taxes, wards and stakes need to document their tax-exempt status so that vendors and service providers do not charge sales tax on goods and services. Procedures vary from state to state. In some states, wards and

stakes may be asked for an Employer Identification Number (EIN). To obtain the necessary tax-exempt information, contact the assigned administrative office and ask for the Tax Administration Department. They will provide you with the tax-exempt number for the stake.

### *Tax-exempt status*

In many places the Church is exempt from paying sales tax, goods and services tax, or property tax. Wards should not do anything to endanger the Church's tax-exempt status. Such actions could have repercussions far beyond the stake borders. Wards must not:

1. Rent out meetinghouses or parking lots.
2. Rent out meetinghouses for events such as wedding receptions and reunions. Members may use meetinghouses at no cost for these kinds of events.
3. Use Church property for the sale of commercial items or for any commercial purpose.
4. Conduct unauthorized fund-raising activities on Church property.
5. Advertise social events to the general public and charge admission.
6. Have a mandatory charge to any social activity.

# Signing and Submitting an Online Audit

Last Updated: 15 May 2017 at 10:46

To access LUFAS, go to [audit.ldschurch.org](http://audit.ldschurch.org). Log in using your LDS Account username and password.

In these instructions, the terms stake and stake president also refer to districts and district presidents. The terms ward and bishop also refer to branches and branch presidents. The term unit leader refers to the stake president when referring to a stake or the bishop when referring to a ward.

## *Overview*

After the corrective action plan has been completed, the Audit Signature page is displayed. Ward financial audits must be signed by a stake auditor, bishop, stake audit committee chairman, and stake president. Stake financial audits must be signed by a stake auditor, stake president, and stake audit committee chairman.

Audit signatures certify that the audit has been accurately completed and reviewed, that the corrective actions have been reviewed and approved, and that the signer has fulfilled all other assigned responsibilities.

Signatures must be entered in the order that they appear on the Audit Signature page.

## *Certifications*

Before signing the audit, each signer should know what his signature is certifying. These certifications appear to the left of the signature fields.

For example, the stake audit committee chairman's signature certifies the following:

The audit committee has reviewed and approved the unit's planned corrective actions. I have entered the name of the person assigned to verify that each corrective action is completed. I will follow up to make sure that the corrective actions are completed and reported on time.

All of these actions should be finished before he signs the audit.

## *Signing an Online Audit*

1. Navigate to the Audit Signature page by clicking the Next: Audit Signatures button at the

bottom of the Corrective Action Plan page or by selecting Audit Signatures from the Go To drop-down box at the bottom of each audit page.

2. Enter your signature by entering your LDS Account username and password in the boxes provided and clicking the Sign button.

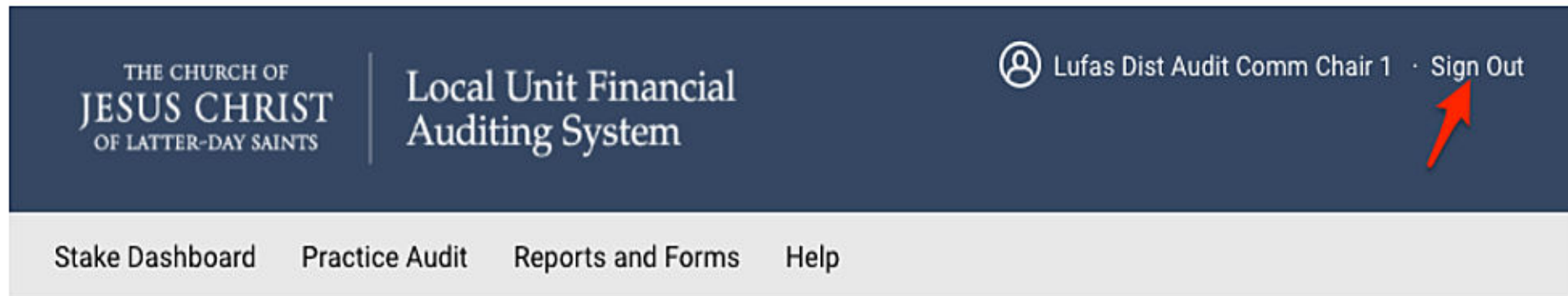
After the last signature is entered, the audit is submitted automatically. No further changes to the audit are possible without reopening the audit.

# Signing Out of LUFAS

Last Updated: 15 May 2017 at 10:47

## *Signing Out of LUFAS*

To close your LUFAS session, click the Sign Out link in the upper right corner of the screen. (The following screenshot is in English, but the layout is the same in all languages.)



# Stake Audit Committee

*This document outlines the purpose, organization, duties, and accountability of the stake audit committee.*



**Note:** In this document, the terms *stake president*, *stake auditor*, and *stake clerk* refer also to the same positions in districts and missions. The term *stake audit committee* refers also to district and mission audit committees. The term *clerk* refers to clerks and to assistant clerks assigned to help with financial record keeping. The term *unit leader* refers to the bishop, branch president, stake president, or district president. The term *stake* refers also to districts. The term *ward* refers also to branches.

## 1. Purpose

The stake president makes sure that all Church funds are handled properly and are accounted for according to Church financial instructions (see *Handbook 1: Stake Presidents and Bishops* [2010], 14.6). He also makes sure that unit leaders and clerks learn their duties regarding finances and that they follow Church financial policies and procedures (see *Handbook 1*, 14.2.1). He organizes a stake audit committee to assist him in fulfilling these responsibilities. The stake audit committee identifies, evaluates, and addresses stake financial risks—especially risks of misuse of Church funds. The stake audit committee makes sure that unit leaders and clerks follow Church financial policies and procedures.

The First Presidency established area audit committees to safeguard sacred funds, ensure their proper use, and strengthen priesthood leaders and clerks. Stake audit committees play a key role in accomplishing these same objectives as they learn and perform their duties and function as a council.

Elder M. Russell Ballard, speaking of the importance of committees and councils in the Church, said: “God, the Master Organizer, has inspired a creation of a system of committees and councils. If understood and put to proper use, this system will decrease the burden on all individual leaders and will extend the reach and the impact of their ministry through the combined help of others” (“Counseling with Our Councils,” *Ensign*, May 1994, 24).

For the stake audit committee to be truly effective, its members must work together. The committee chairman or a committee member should not try to do all of the work alone. Acting alone diminishes the benefits, power, and blessings that are available when a unified stake audit committee counsels and works together.

## 2. Organization

The stake president forms a stake audit committee consisting of one of his counselors as the committee chairman and two other trustworthy Melchizedek Priesthood holders who hold current temple recommends. It is helpful if these two brethren understand financial matters. The committee chairman should not normally sign checks or payment approval forms or be otherwise involved in stake financial record keeping. Committee members should not be stake auditors and should not perform stake or ward financial record keeping. (See *Handbook 1*, 14.9.1.)

## 3. Duties

The stake audit committee has four principal duties:

1. Manage the financial audit process.
2. Train stake auditors.
3. Oversee other stake financial training.
4. Counsel together to identify, evaluate, and address stake financial risks.

### 3.1 Manage the Financial Audit Process

The stake audit committee manages the financial audit process by:

1. **Properly preparing stake auditors to conduct thorough, accurate, and timely audits.** Stake auditors receive regular training to make sure they understand Church financial policies and procedures, the intent of each audit question, and how to address all identified risks for each unit they audit. (See “3.2 Train Stake Auditors” later in this document).
2. **Overseeing the quality of the audits performed.** The stake audit committee reviews each completed audit for thoroughness and accuracy. The committee should require corrections to the audit when needed.
3. **Overseeing the quality of corrective actions.** The stake audit committee reviews each corrective action and evaluates its effectiveness in resolving the audit exception, including its effectiveness in eliminating the root cause of the exception. The committee works with ward and stake leaders to revise corrective actions when needed.

There are two audit cycles each year. Year-end audits can be started January 15, should be submitted by March 15, and cover transactions from July 1 through December 31 of the previous year. Midyear audits can be started July 15, should be submitted by September 15, and cover transactions from January 1 through June 30 of the current year.

Audits are conducted using either the online Local Unit Financial Auditing System (LUFAS) or paper forms printed from LUFAS.

Three stake audit committee meetings each audit cycle and some individual work by each committee member are generally necessary to accomplish the committee’s duties. Where travel is difficult or costly, area and local leaders may choose to hold one or more of these meetings by video or telephone conference call. Where telephone, internet, or other communication resources are inadequate, other adaptation may be required (see *Handbook 2: Administering the Church* [2010], 17.2.2). Confidentiality should be stressed in all stake audit committee meetings.

#### *First Meeting—Audit Planning*

To prepare to have thorough audits submitted on time, the stake audit committee holds an audit planning meeting at least one or two weeks before audits begin (before January 15 and July 15). This meeting includes the stake audit committee, stake auditors, stake clerk, and assistant stake clerk assigned to finances.

Agenda items for this meeting may include the following actions:

- Give auditors their assignments.
- Train auditors.
- Review audit questions and their accompanying instructions. Use the Practice Audit tool in LUFAS for an effective review of the audit questions.



- Review LUFAS release notes for changes in the system's capability or use.
- Review previous audit results to assess any risks or weaknesses that may need additional attention in the current audits.
- Review repeated audit exceptions and discuss what additional testing may be required in this audit to make sure that previous corrective actions were effective.
- Evaluate units with a history of no audit exceptions. A long history of no exceptions is unlikely if audits are thorough.
- Notify auditors of leadership changes such as a new counselor in the bishopric or a new clerk. Leadership changes may prompt the auditor to test some transactions more thoroughly.
- Discuss stake policies or previous stake audit committee decisions that may affect how the auditors perform their testing.

### *Second Meeting—Audit Review*

The stake audit committee holds an audit review meeting after the audits have been signed by the unit leader but before the stake audit committee chairman signs them. This meeting is held in early March for year-end audits and in early September for midyear audits. Completing the audits by the end of February for year-end audits and the end of August for midyear audits gives the stake audit committee 15 days to review and submit the audits. An audit is *completed* when it has been signed by the stake auditor and the unit leader. A ward audit is *submitted* when it has been signed by the stake president. A stake audit is *submitted* when it has been signed by the stake audit committee chairman.

The audit review meeting includes the stake audit committee, stake auditors, stake clerk, and assistant stake clerk assigned to finances. The purpose of the meeting is to review the audit results and counsel together on each audit exception. The stake audit committee determines the effectiveness of each corrective action and recommends improvements to corrective actions if needed. The audit committee chairman or an assigned committee member should ask the unit leader to revise a corrective action if it is weak or does not correct the root cause of the problem. This is an important part of the committee's duty to identify and address risks.

While reviewing audit exceptions and corrective actions, the members of the stake audit committee counsel together to determine what financial training is needed, who would benefit from additional training, and who would be best suited to provide the training.

When the stake audit committee chairman signs an audit, his signature affirms that he and the committee members have reviewed and approved the unit's planned corrective actions and that he will follow up to make sure the corrective actions are completed and reported on time.

### *Third Meeting— Audit Closing and Assessment*

The stake audit committee holds an audit closing and assessment meeting in April for year-end audits and in October for midyear audits. The purposes of the meeting are to assess and improve audit quality and to evaluate and address financial risks. Only the chairman and the members of the stake audit committee attend this meeting. This is a time for candid discussion of all aspects of the stake's auditing process and financial risks. (See "3.4 Counsel Together to Identify, Evaluate, and Address Stake Financial Risks" later in this document.)

Agenda items for this meeting may include the following actions:

- Review and follow up on assignments given in the audit review meeting.
- Determine whether corrective actions have been adequately completed.
- If a corrective action seems ineffective in resolving an audit exception, discuss alternative solutions and make assignments.
- Review the quality of the audits to determine what additional training may be needed for stake auditors, unit leaders, or clerks.
- Discuss and document any changes with people, assignments, or processes that need to be made for the next audit cycle.
- Assess risks—especially risks of Church funds being misused—and determine how to reduce the risks.

When the stake audit committee chairman is satisfied that an audit exception has been resolved, he marks it as resolved in LUFAS.

### 3.2 Train Stake Auditors

The stake audit committee regularly trains all stake auditors to make sure they understand:

1. The purpose and process of audits.
2. Church financial policies and procedures.
3. Their roles as stake auditors and their responsibility to conduct all audits in the spirit of love and under the direction of the Holy Ghost.
4. The risk addressed by each audit question.
5. How to use the Local Unit Financial Auditing System (LUFAS).

Possible training topics include:

- The purpose of Church financial audits.
- How to recognize and follow the Spirit during an audit.
- How the principle behind each audit question protects Church funds and leaders.
- Why it is important, while conducting an audit, to:
  - Ask each audit question exactly as it is written.
  - Carefully read and follow all instructions.
  - Read aloud all support questions in the “Procedure Review and Risk Assessment” section.

Support questions may be included in the instructions that follow some audit questions. Support questions help the auditor identify specific risks to address during the audit.

Rewording questions or ignoring instructions may lead to incorrect answers and less effective audits.

- “Finances” and “Administering Church Welfare,” chapters 14 and 5 of *Handbook 1*.
- How to conduct high-quality audits and why high-quality audits generally find audit exceptions.
- How audit exceptions provide opportunities to learn; why audit exceptions should be welcomed, not feared; and how audits strengthen unit leaders and clerks while helping them to improve.
- The purpose of the “Procedure Review and Risk Assessment” section of the audit and how answers to risk assessment questions should govern the auditor’s testing.

- The components of an effective corrective action.
- How to use the Practice Audit tool in LUFAS for training.

The stake audit committee takes the lead in training stake auditors. The committee also encourages auditors to study individually. The Help Center on LDS.org contains many articles on Church finances and auditing. Conducting a practice audit in LUFAS is a good method for self-training.

### 3.3 Oversee Other Stake Financial Training

The stake president makes sure that unit leaders and clerks learn their duties regarding finances and that they follow Church financial policies and procedures (see *Handbook 1*, 14.2.1).

To assist the stake president in this responsibility, the stake audit committee uses audit results, the observations of stake auditors, and committee members' own observations to evaluate how effective previous stake financial training has been and to determine the need for more training. The stake audit committee recommends to the stake presidency the content of financial training, its timing, who should receive the instruction, and who might best provide the instruction. For instance, financial training for a bishop may be most effective when provided by a member of the stake presidency.

Financial training is provided under the direction of the stake president by:

- Members of the stake presidency.
- Stake clerks.
- The assistant area auditor.
- Other qualified individuals as assigned by the stake president.

### 3.4 Counsel Together to Identify, Evaluate, and Address Stake Financial Risks

The members of the stake audit committee prepare themselves to counsel together effectively by increasing their own understanding of stake financial practices and Church financial processes and policies. Personal preparation could include studying the Church handbooks and the Finance section of the Record Keeping page in the Help Center on LDS.org. Preparation could also include carefully reviewing completed audits and analyzing the historical audit information found in the Local Unit Financial Auditing System (LUFAS).

The stake audit committee meets together to prayerfully identify and discuss stake financial risks and to counsel together to find inspired solutions that address these risks effectively. Risk assessment is the process of determining what bad things could happen and how likely they are to happen. This includes the possibility that something bad has already happened.

Risk assessment of Church finances often starts by asking the following questions:

What could go wrong?

Why would it go wrong?

What can we do to prevent it?

The stake audit committee should consider at least the following signs of financial risk:

- Evidence that leaders are intentionally or unintentionally placing themselves in situations where they could be tempted to misuse funds for their personal benefit or where they could be accused of doing so. Possible evidence includes:
  - A high number of payments to the unit leader or his wife or to other leaders or their spouses.
  - A high number of payments without supporting documentation.
  - Not following the companionship principle when processing and depositing donations.
  - Late deposits.
- Stake presidents not regularly and effectively reviewing with bishops their Unit Financial Statements.
- Unit leaders or clerks not carefully reviewing their Unit Financial Statements each month.
- Unusual fast-offering payments or large amounts of fast-offering assistance.
- High numbers of audit exceptions.

- Repeated audit exceptions.
- A history of no audit exceptions.
- Unit leaders not understanding audit exceptions or how to resolve them.
- Unsecured Church funds or financial records.

The stake audit committee might take into account other signs of risk such as economic pressures on stake members and priesthood leaders, the knowledge and experience levels of leaders, the culture of the region, the locations of banks, and the physical security of Church funds and buildings.

Possible ways to reduce financial risks include:

- Improving the overall quality of audits through greater thoroughness, accuracy, and timeliness.
- Helping auditors give the stake audit committee a clear picture of the financial problems they observed and why the problems occurred.
- Helping unit leaders formulate corrective actions that prevent reoccurrence and respond to the root problems.
- Teaching proper Church welfare principles and making sure they are followed (see “Administering Church Welfare,” *Handbook 1*, chapter 5).

The audit questions identify many of the key risks that should be considered. Audit results and reports are, therefore, a good source of risk information for the stake audit committee.

## 4. Accountability

The stake audit committee reports directly to the stake president. The stake audit committee chairman reports regularly on the committee's activities. His report may include:

- Audit results such as audit submission status, observations from audits, summary of audit exceptions, and resolution of audit exceptions.
- Identified financial risks, including inappropriate disbursements of Church funds.
- How risks are being addressed through training, monitoring, auditing, and other means.
- Training that is happening or needs to happen.
- Staffing needs of the stake audit committee and stake auditors.

President Marion G. Romney taught, "Remember, brethren, to return and report is the final act of the faithful and wise steward" ("Welfare Services: The Savior's Program," *Ensign*, Nov. 1980, 93).

## 5. Conclusion

Fully organized and functioning stake audit committees are integral to the proper management and oversight of Church funds and to the blessing of the Saints. The purposes of stake and ward audits are described well in *Handbook 1*: "Auditors ensure that tithing and other contributions are properly recorded, Church funds are properly accounted for and protected, and financial records are complete and accurate" (14.9.3). As the members of the stake audit committee properly perform their responsibilities, they will protect the Church's sacred funds and strengthen those who handle them.

# Stake Auditor

*This document outlines the purpose and duties of a stake auditor.*



**Note:** In this document, the terms *stake president*, *stake auditor*, and *stake clerk* refer also to the same positions in districts and missions. The term *stake audit committee* refers also to district and mission audit committees. The term *clerk* refers to clerks and to assistant clerks assigned to help with financial record keeping. The term *unit leader* refers to the bishop, branch president, stake president, or district president. The term *stake* refers also to districts. The term *ward* refers also to branches.

## 1. Purpose

As directed by the stake audit committee, a stake auditor reviews stake and ward financial records to determine whether contributions are properly recorded, Church funds are properly accounted for and protected, and financial records are complete and accurate. When a stake auditor observes that Church financial policies and procedures are not being followed, he reports his observations to the stake audit committee. The stake audit committee uses this information to provide training that will strengthen priesthood leaders and clerks and protect the Church's sacred funds.

See *Handbook 1: Stake Presidents and Bishops* [2010], 14.9.2, for guidance on who may serve as a stake auditor and how he is called.

## 2. Duties

A stake auditor has four principle duties:

1. Understand stake financial risks and Church financial policies and procedures.
2. Conduct timely, high-quality audits.
3. Provide limited training during an audit.
4. Report all audit exceptions to the stake audit committee.

## 2.1 Understand Stake Financial Risks and Church Financial Policies and Procedures

A stake auditor receives regular training from members of the stake audit committee or others assigned by that committee. This training helps the stake auditor understand Church financial policies and procedures, the audit process, and specific financial risks that exist within the stake. When the stake audit committee assigns a stake auditor to audit the stake or a specific ward, the committee provides him with the necessary guidance, background, resources, and training to conduct the audit effectively.

In addition, there is much that a stake auditor should do on his own to prepare to conduct effective audits. He should study the articles about auditing, Church finances, and the Local Unit Financial Auditing System (LUFAS) that are found in the Help Center on LDS.org (from the Help Center page, click **Record Keeping** and then click **Finance**). He should conduct practice audits in LUFAS, study the paper audit forms, and study any other materials provided by the stake audit committee. Doing practice audits and studying the paper audit forms are both good ways for a stake auditor to deepen his understanding of the audit process and increase his familiarity with the audit questions.

## 2.2 Conduct Timely, High-Quality Audits

### *Conducting Timely Audits*

Audits are conducted either online (using LUFAS) or on paper forms (printed from LUFAS). A stake auditor should be able to operate LUFAS either to conduct online audits or to print paper audit forms.

There are two audit cycles each year. Year-end audits begin January 15, should be submitted by March 15, and cover transactions from July 1 through December 31 of the previous year. Midyear audits begin July 15, should be submitted by September 15, and cover transactions from January 1 through June 30 of the current year. The stake auditor should complete his assigned audits by the end of February for year-end audits and the end of August for midyear audits so that the stake audit committee has 15 days to review and submit the audits.

The stake president may request special audits at other times, such as after a new stake president or bishop is set apart. If performed, these audits are done on paper forms and are not submitted; they are for the stake audit committee's and leaders' benefit only.

### *Conducting High-Quality Audits*

High-quality audits begin with prayer and are conducted under the inspiration of the Holy Ghost.

To conduct high-quality audits, a stake auditor must understand Church financial policies and procedures, including area-specific procedures. He must schedule enough time to thoroughly review the financial records and to record detailed observations. High-quality audits generally take between two and four hours to complete.

Each section of the audit begins with instructions to the auditor. The instructions explain the purposes of the audit section and offer guidance on how to accomplish those purposes. Most audit questions are followed by additional instructions that provide specific guidance and focus. The stake auditor should carefully read and follow all instructions while conducting every audit. He should ask audit questions exactly as they are written. Rewording questions may lead to misunderstandings and less effective audits.

**Procedure Review and Risk Assessment.** The first audit section, "Procedure Review and Risk Assessment," helps the stake auditor determine whether the unit leader and the clerk understand and are following Church-approved financial procedures. The stake auditor asks the questions in this section

exactly as they are written. The answers from the unit leader and the clerk help the auditor assess their understanding and compliance. *If a unit leader or a clerk does not understand or apply Church financial policies and procedures, he may risk losing or misusing Church funds, risk suspicion or accusation by members whose contributions were mishandled, or risk yielding to temptations that would not have been present had he strictly followed the policies and procedures.* The answers to the questions in the "Procedure Review and Risk Assessment" section should guide the stake auditor in selecting which transactions to test and in deciding whether to test additional transactions or to focus on specific months.

For instance, Church policy requires that the unit leader authorize every expense before it is incurred or paid. At some point, this authorization must be documented in writing. In the "Procedure Review and Risk Assessment" section, the stake auditor asks the unit leader and the clerk if they are following this policy of preauthorization. If their answers indicate that they do not understand the policy well or that they are not implementing it properly, the stake auditor may want to ask additional questions and perform additional testing to make sure that Church funds are being spent appropriately.

**Testing.** The sections with numbered questions that follow "Procedure Review and Risk Assessment" are considered testing sections. Unlike the "Procedure Review and Risk Assessment" section, in which the stake auditor records the unit leader's and clerk's answers to the audit questions, testing sections require the stake auditor to examine physical evidence such as donation slips, invoices, and receipts in order to determine whether Church-approved procedures are being followed.

Instructions on conducting stake and ward audits and detailed information about specific audit sections are available in the Help Center on LDS.org. From the Help Center page, click **Record Keeping**, then click **Finance**, and then click **Financial Audits**. You will be prompted to sign in with your LDS Account username and password.

## 2.3 Provide Limited Training during an Audit

While conducting an audit, if a stake auditor finds that Church financial policies or procedures are not being followed, he reports these problems as part of the audit results. The problems are called *audit exceptions*. Before a unit leader signs an audit that contains audit exceptions, he should understand the reported problems and develop a plan to properly correct them so that they do not occur again. The plans developed by the unit leader are called *corrective actions* and are also recorded in the audit results.

The stake auditor should help the unit leader and the clerk understand each audit exception and why the policy or procedure that was not being followed is important. The stake auditor may guide the unit leader in developing corrective actions. However, the stake auditor should be careful to provide only training that is coordinated through or approved by the stake audit committee or the stake clerk. Otherwise the stake auditor risks establishing contradictory or unapproved financial practices within the stake.

## 2.4 Report All Audit Exceptions to the Stake Audit Committee

The stake auditor represents the stake presidency when he audits a ward or the stake. When he observes even a small problem, he should report it to the stake audit committee. The stake auditor's complete, accurate, and timely report helps the stake audit committee evaluate and address all stake financial risks effectively.

A stake auditor reports his observations to the stake audit committee in one or more of the following ways:

- **Recording detailed observations for each audit exception.** When a stake auditor identifies an audit exception, he marks the audit question "No."

Whether he is conducting the audit online or on a paper form, he describes the problem clearly and completely in writing. The description should include the details of the nature, scope, and cause of the problem, if the cause is known.

- **Providing additional notes**, either attached to a paper audit form or entered in the "Audit Notes" section of the Corrective Action Plan page in an online audit. If a stake auditor has concerns that are not directly addressed in the audit, he should provide the stake audit committee with details.
- **Reporting in stake audit committee meetings.**

A stake auditor should not question a unit leader's decisions regarding fast-offering assistance or the use of budget funds. The unit leader holds the priesthood keys to make those decisions. However, if the auditor feels that financial policies or welfare principles are not being followed, he should report his concerns to the stake audit committee.

*If, at any point during an audit, a stake auditor suspects or discovers misuse of Church funds, he must promptly notify the stake audit committee chairman.* Normally the auditor finishes the audit before he notifies the chairman. The stake audit committee chairman or the stake president will then contact the Church Auditing Department or the area controller, who will provide further instructions.

## 2.5 Maintain Confidentiality

The final duty of a stake auditor is to maintain confidentiality. Because stake auditors work with highly confidential information, they must always remember the obligation to not discuss confidential matters with anyone except the members of the stake audit committee.



# Starting an Online Audit

Last Updated: 15 May 2017 at 10:45

To access LUFAS, go to [audit.ldschurch.org](http://audit.ldschurch.org). Log in using your LDS Account username and password.

In this article, the term stake also refers to districts.

## *Starting an Online Audit*

### FROM THE STAKE DASHBOARD

1. If the Audit Submission Status section is not visible, scroll to the top of the stake dashboard.
2. From the list of your stake's units found in the Audit Submission Status section, find the name of the unit for which you will start an audit.
3. Click the Start Audit button to the right of the unit's name.

### FROM THE HOME PAGE

1. Click Conduct or Enter an Audit.
2. Enter a unit name or unit number, and click Search. You do not need to enter the complete name to perform the search; you may enter the first few letters of a unit name to receive a list of matching units.
3. If several units meet your search criteria, use the drop-down menu to select the name of the unit for which you will start an audit.
4. Click Next to continue to the audit.

## *Starting an Online Practice Audit*

For information on starting an online practice audit, see the article "Practice Audit Mode - Getting Familiar with LUFAS."

# Stopping Payments (Lost or Stolen Checks)

Last Updated: 12 March 2014 at 13:50

## *Policy and Principles*

Stop payment on any check that is lost, stolen, or canceled and no longer in your possession.

## *MLS Procedures*

Do this immediately when a check is lost or stolen. Contact your financial institution (in the United States and Canada, contact Church headquarters). Give the following information as appropriate:

- Name of your unit
- Checking account number
- Date of the check
- Name of the payee on the check
- Exact amount of the check
- Check number
- Reason for stop payment
- Replacement check number
- Your name and daytime telephone number

If the check was recorded in MLS, adjust the check amount to zero. To do this, on the MLS drop-down menu bar, click Finance. Click View/Update Expenses. In the reference number column, click the check number. When the Expense screen comes up with the details of the check, click Void. Click Continue and enter the reason for the adjustment, such as "Lost Check" or "Stolen Check." Click OK.

# Testing Section

Last Updated: 15 May 2017 at 10:37

## *Testing Section*

After finishing the “Procedure Review and Risk Assessment” section of that audit, the stake auditor begins verifying that the unit is following Church-approved financial procedures. The questions in this section of the audit systematically guide the auditor through this testing process. The stake auditor should conduct the testing under the guidance of the Spirit, while carefully considering what was learned in the “Procedure Review and Risk Assessment” section.

# The “Other” Category

Last Updated: 26 February 2015 at 10:26

WHAT PRIESTHOOD LEADERS SHOULD KNOW

WHAT CLERKS SHOULD KNOW

WHAT MEMBERS SHOULD KNOW

FUND-RAISING AND FUNDING ACTIVITIES

## *Policy and Principles*

The “Other” category includes donations to general Church funds that qualify as charitable contributions. Donations to the general Church funds are automatically sent to Church headquarters. There are five approved funds in the “Other” category. They include:

- Temple patron assistance
- Priesthood restoration site
- Temple construction
- Perpetual education
- Book of Mormon

In addition, the “Other” category of your checking account contains a subcategory called “Authorized Member Funded Activities,” which is used for pass-through funds. These are funds generally raised or collected to pay for goods or services not covered by budget funds or for which there may not be enough budget funds. Examples are Church magazine subscriptions or Young Women camp. These funds are deposited and then disbursed by check. Most pass through the account quickly, although some may accumulate if they are earmarked for a future activity. Funds collected and not used should be returned to the donors. If funds in the “Other” category drop to a negative balance, use budget funds to bring the balance back to zero.

Note: The “Other” category is not a place for funds without a specifically-stated purpose. The “Other” category is not a place where unspecified excess funds are kept in case they are needed later.

## *What Priesthood Leaders Should Know*

Bishoprics and stake presidencies should understand the following about the "Other" category:

- Stake and ward budget funds should be used to pay for all activities, programs, manuals, and supplies. Members should not pay fees to participate. Nor should they provide materials, supplies, rental or admission fees, or long-distance transportation at their own expense. Activities in which many members provide food may be held if doing so does not place undue burdens on members.
- Stakes and wards may retain some unspent funds if they are needed for specific activities that are planned for the next year, such as a youth conference. However, significant portions of the stake or ward budget allowance should not be retained from one year to the next to cover travel expenses. Nor should funds from the "Other" category be used to supplement the "Budget" category.
- If the ward budget does not have sufficient funds to pay for the following activities, leaders may ask participants to pay for part or all of them:
  1. One annual extended Scout camp or similar activity for young men.
  2. One annual young women camp or similar activity.
  3. One annual day camp or similar activity for Primary children ages 8 through 11.
  4. Optional activities.
- If funds from participants are not sufficient, the bishop may authorize one group fund-raising activity annually that complies with the guidelines.
- In no case should the expenses or travel for an annual camp or similar activity be excessive. Nor should the lack of personal funds prohibit a member from participating.
- As an exception, when large multistake or area events are held, young single adults may occasionally be asked to pay some costs themselves. However, leaders should ensure that all young single adults have the opportunity to participate without incurring unreasonable personal costs.
- The "Other" category may be used in these exceptional circumstances.
- All funds collected for special purposes should be tracked in the "Other" category. Petty cash funds and additional checking or savings accounts are not approved.
- Leaders should not solicit or deposit money into the "Other" category for purposes beyond the established guidelines.

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### *What Clerks Should Know*

Clerks should understand the following about the "Other" category:

- Funds in the "Other" category must be designated for a future purpose and then used for that purpose. The "Other" category is divided into subcategories, and the title of the subcategory should indicate the intended purpose. Subcategories in "Other" should be limited to those approved by the bishopric or stake presidency.
- If members designate money for the "Other" category and the purpose is not stated or does not

fit within one of the approved subcategories, a bishopric member should contact the member and either return the money or have the member change the donation to another category.

- When receiving money into or disbursing money from the "Other" category, clerks should be careful to properly record the transaction to the proper subcategory. Receiving or disbursing funds in the wrong subcategory can lead to a deficit or a surplus of funds.
- The "Other" category appears on your Unit Financial Statement. Unlike most categories on the statement, the Other category retains a balance of funds from month to month. Note that donations to any of the five approved general Church funds are automatically sent to Church headquarters and have a "zero" balance on the Unit Financial Statement. Consequently, any balance in the "Other" category on the statement is associated with a member-financed activity.

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### *What Members Should Know*

Leaders and clerks should help members understand that when they designate money for the "Other" category, it should be for a specifically-stated purpose previously approved by the bishopric or stake presidency. Most contributions to the "Other" category are not donations to the Church; rather they are payments for a tangible benefit. For this reason they are not considered charitable contributions and are not included on the member's year-end tax-valid statement.

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### *Fund-Raising and Funding Activities*

Fund-raising activities are not usually approved because expenses for stake and ward activities are paid with budget funds. As an exception, a stake president or bishop may authorize one group fund-raising activity each year. Such an activity may be held to raise funds for the following purposes only:

1. To help pay the cost of one annual camp or similar activity.
2. To help purchase equipment that the unit needs for annual camps.

If a fund-raising activity is held, it should provide a meaningful value or service. It should be a positive experience that builds unity.

Contributions to fund-raising activities are voluntary. Priesthood leaders should take special care to ensure that members do not feel obligated to contribute.

Stakes and wards that sponsor fund-raising activities should not advertise or solicit beyond their boundaries. Nor should they sell products or services door to door.

Examples of fund-raising activities that are not approved include:

1. Activities that would be taxable.
2. Activities completed with paid labor, either by employees or by contract.
3. Entertainment for which the stake or ward pays performers for their services, when admission

is charged, and when the intent of the activity is to raise funds.

4. The sale of commercial goods or services, including food storage items.
5. Games of chance, such as raffles, lotteries, and bingo.

Any exceptions to these instructions must be approved by a member of the Presidency of the Seventy or the Area Presidency.

Leaders ensure that expenses for activities are in accordance with the current budget and finance policies of the Church. The following principles apply.

Most activities should be simple and have little or no cost. Expenditures must be approved by the stake presidency or bishopric before they are incurred.

Stake and ward budget funds should be used to pay for all activities, programs, and supplies.

Members should not pay fees to participate. Nor should they provide materials, supplies, rental or admission fees, or long-distance transportation at their own expense. Activities in which members provide food may be held if doing so does not place undue burdens on them.

Possible exceptions to the funding policy in the preceding paragraph are listed below. If the ward budget does not have sufficient funds to pay for the following activities, leaders may ask participants to pay for part or all of them:

1. One annual extended Scout camp or similar activity for young men.
2. One annual Young Women camp or similar activity.
3. One annual day camp or similar activity for Primary children ages 8 through 11.
4. Optional activities as follows: Units may sponsor optional activities that are presented by Church-related entities. Such activities include Church university performance groups, special youth programs, and periodic major cultural events. As authorized by a member of the Presidency of the Seventy or the Area Presidency, members may be charged a modest fee to defray the costs of such events if (1) the program is entirely optional, (2) the cost is not burdensome, and (3) the event is not used to raise funds. Budget funds may be used to help those who want to attend but are unable to pay.

If funds from participants are not sufficient, the bishop may authorize one group fund-raising activity annually that complies with these guidelines.

In no case should the expenses or travel for an annual camp or similar activity be excessive. Nor should the lack of personal funds prohibit a member from participating.

If possible, equipment and supplies that the ward needs for annual youth camps are purchased with ward budget funds. If these funds are not sufficient, the bishop may authorize one group fund-raising activity annually that complies with these guidelines.

Equipment and supplies purchased with Church funds, whether from the ward budget or a fund-raising activity, are for Church use only. They are not for the personal use of individuals or families.

Church funds may not be used to purchase uniforms for individuals.

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### *Summary*

The “Other” category includes donations to general Church funds that qualify as charitable contributions. All contributions to these funds are automatically transferred to Church headquarters. The Unit Financial Statement shows a zero balance in these general funds each month. These funds include:

- Temple patron assistance
- Priesthood restoration site
- Temple construction
- Perpetual education
- Book of Mormon

The “Other” category also includes an “Authorized member-funded activities” subcategory that does not qualify as a charitable contribution. Funds in this subcategory remain in the local ward and appear on the Unit Financial Statement as a balance under “Other.”

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# The Budget Allowance

Last Updated: 12 March 2014 at 13:36

## *Policy and Principles*

The budget allowance program provides general Church funds to pay for the activities and programs of stakes and wards. It eliminates the need to receive budget contributions from members. Faithful payment of tithes has made the budget allowance possible.

Stake and ward budget funds should be used to pay for all activities, programs, manuals, and supplies. Members should not pay fees to participate. Nor should they provide materials, supplies, rental or admission fees, or long-distance transportation at their own expense. Activities in which many members provide food may be held if doing so does not place undue burdens on members.

Possible exceptions to the funding policy may be made for annual camps or similar activities, optional activities, and occasional young single adult activities.

If the ward budget does not have sufficient funds to pay for the following activities, leaders may ask participants to pay for part or all of them:

1. One annual extended Scout camp or similar activity for young men.
2. One annual young women camp or similar activity.
3. One annual day camp or similar activity for Primary children ages 8 through 11.
4. Optional activities.

If funds from participants are not sufficient, the bishop may authorize one group fund-raising activity annually that complies with Church guidelines.

In no case should the expenses or travel for an annual camp or similar activity be excessive. Nor should the lack of personal funds prohibit a member from participating.

Similarly, when large multistake or area events are held, young single adults may occasionally be asked to pay some costs themselves. However, leaders should ensure that all young single adults have the opportunity to participate without incurring unreasonable personal costs.

When determining the amount of funds to be allocated to a stake, the Church allocates funds to the stake for the next quarter based on attendance figures from the previous quarter. For example, the allocation for the first quarter of 2013 is based on attendance reported on the Quarterly Report for the third quarter of 2012.

Church headquarters or the assigned administrative office allocates budget funds based on attendance in the following categories:

1. Sacrament meeting
2. Young men
3. Young women
4. Primary children ages 8-11
5. Young single adults

Stake presidents and bishops make sure budget allowance funds are spent wisely. Funds should be used to bless people and to further gospel purposes. Leaders also ensure that all expenditures are within the allowance. The success of the budget allowance depends on the efforts of local priesthood leaders to monitor and control Church finances and expenses.

Unneeded budget allowance funds should not be spent. Unneeded ward funds are returned to the stake. Unneeded stake funds are returned to Church headquarters or the assigned administrative office. As an exception, stakes and wards may retain some unspent funds if they are needed for specific activities that are planned for the next year, such as a youth conference. However, significant portions of the stake or ward budget allowance should not be retained from one year to the next to cover travel expenses. Nor should funds from the "Other" category be used to supplement the "Budget" category.

The budget allowance does not include expenses for building construction, maintenance, telephones, utilities, computers, or priesthood leader travel. These expenses are paid from general Church funds according to current guidelines.

# The Companionship Principle

Last Updated: 22 April 2015 at 09:53

## *Policy and Principles*

The companionship principle requires two priesthood holders to be actively involved in opening the donation envelopes, counting the money, recording the amounts in the Church financial software, and making the deposit in the bank. Having one person open envelopes and count money while the other person does something else is not adequate.

Two persons—a member of the bishopric and a clerk, or two members of the bishopric—open each envelope together to verify that the funds enclosed are the same as the amount written on the Tithing and Other Offerings form. If the funds and the written amount differ, the contributor should be contacted as soon as possible to resolve the difference.

## *Procedures*

From the time the bishopric member and clerk begin opening donation envelopes to the time the money is deposited at the bank, the donated funds should be handled by two priesthood holders working together. This principle of companionship protects the Church and the individuals who handle the funds. If one person is left alone with the funds, he puts himself at risk and unnecessarily takes upon himself the entire responsibility for the funds.

Follow these procedures each week:

1. Receive the donations. Only the bishop and his counselors may receive donations. The clerks, the wives and family members of the bishopric, and other ward members must never receive donations, except in areas where Aaronic Priesthood holders can be assigned to collect fast offerings. If the bishop and his counselors are not available, the members should hold their donations until they are available.
2. Open and verify the donations. Two authorized priesthood holders—typically a clerk and a member of the bishopric—do this together. These two people open each envelope and make sure the money is equal to the total written on the donation slip. Money is never left with one person.
3. Record the donations. The clerk, together with the bishopric member, carefully records the information from each Tithing and Other Offerings form in the Member and Leader Services (MLS) software. Units not using MLS record the donations according to local procedures. The clerk and bishopric member make sure the amounts written on each slip match the amount they have recorded.
4. Verify, authorize, and send the donation information to the administration office. After the

clerk and bishopric member have recorded all of the donations, they verify that the total amount in MLS equals the total of all cash and checks they received that day. Once they have verified that the totals match, they each authorize the transaction by entering their passwords. They are then prompted to send the information to the administration office by electronic transfer. In units not using MLS, the clerk and bishopric member sign the reports and send them to the administration office according to local procedures. It is important that deposit information be sent promptly to the area administrative office.

5. Prepare the bank deposit. The clerk and the bishopric member prepare the bank deposit together. They put the money into the bank deposit envelope along with the other documents required by local procedures. Then they seal the envelope. Once the envelope has been sealed, only the bank should open it.
6. File donation documents. Deposit documents and donation slips for each deposit must be kept and filed together in a folder each week according to local procedures. During the financial audit, the stake auditor will need to see these documents.
7. Deposit the money at the bank. A member of the bishopric deposits the donations. He should be accompanied by another Melchizedek Priesthood holder, usually a clerk. Where possible, use a bank with a 24-hour deposit box, and deposit the money on the same day it was collected, counted, and recorded. At the bank, both priesthood holders should witness the deposit being made.

# The Companionship Principle



## STEP 1

The companionship principle requires two priesthood holders to be actively involved in opening the donation envelopes, counting the money, recording the amounts in the Church financial software, and making the deposit in the bank. Having one person open envelopes and count money while the other person does something else is not adequate.



## STEP 2

Two persons—a member of the bishopric and a clerk, or two members of the bishopric—open each envelope together to verify that the funds enclosed are the same as the amount written on the Tithing and Other Offerings form. If the funds and the written amount differ, the contributor should be contacted as soon as possible to resolve the difference.



## STEP 3

From the time they begin opening donation envelopes to the time the money is deposited at the bank, the donated funds should be handled by two priesthood holders working together. This principle of companionship protects the Church and the individuals who handle the funds. If one person is left alone with the funds, he puts himself at risk and unnecessarily takes upon himself the entire responsibility for the funds.



## STEP 4

The two brethren should work together from the time they open and verify the donations until they have deposited the money at the bank.

# The Consolidated Financial Statement for Stakes

Last Updated: 29 October 2014 at 09:38

## *Policy and Principles*

Each month, stakes and districts using Church Unit Banking Services (CUBS) receive a Consolidated Financial Statement. It is sent electronically through MLS a week or so after the end of the month. It summarizes expenditures by category for each ward or branch, as well as for the general stake account.

## *Overall Structure*

The Consolidated Financial Statement consists of:

- A Combined Summary page that lists the stake unit number, stake president's name and address, and the report date. It also shows a combined financial summary of the stake and all its reporting units for each financial category.
- An Action Items page that lists items that need attention, such as unresolved financial transactions or overdrawn funds. The stake president and his clerk sign this page.
- A Ward Missionary Summary section that shows, ward by ward, the name of each missionary who is part of the equalized payment system and how well that missionary's financial commitments are being met by the family or others who may be supporting him or her.
- A Monthly Summary section that shows the beginning balance, income, expense, transfers, and ending balance for each major category (tithing, fast offerings, ward missionary fund, and so on) for each ward. It also shows the detail of each fast-offering disbursement, including the fast-offering recipient's name.
- A Fast-Offering Disbursements section shows monthly fast-offering disbursements with details for each disbursement.

### COMBINED SUMMARY

There is a line for each of the major financial categories tracked by MLS. There is also a line for any reimbursed expenses. Each line is a total of all the ward amounts combined with the stake amount and includes a beginning balance, income, expense, transfers, and an ending balance.

### ACTION ITEMS

The action items are divided into types of items such as "Unresolved Financial Transactions" or "Overdrawn Funds." Under each heading, the items are listed alphabetically by ward. For example, an unresolved financial transaction could be a missing deposit. Stake presidents and clerks are

instructed on this page that items such as missing deposits or missing financial reports and items over 30 days old should receive immediate attention. In addition, the stake should focus on items over 60 days old and should work with the ward to make sure action items do not become dated. This allows the stake to become involved in trying to clear these items.

#### WARD MISSIONARY SUMMARY

The Ward Missionary Summary lists the stake and its wards in alphabetical order. Under the name of each unit, there are lines for the Ward Missionary Fund and for each subcategory attached to that category. Most of the subcategories are the names of full-time missionaries who are part of the equalized payment system. The names are entered by the Missionary Department and sent electronically to MLS. If clerks use these subcategories correctly, assigning donated missionary funds from parents or relatives to the correct missionary, it is fairly easy for the stake president to track the missionary commitment amounts made by parents and relatives.

Each line has a beginning balance, income, expense, transfers, and ending balance column. Negative amounts are shown in parentheses. For example, four hundred dollars taken out by Church headquarters for a missionary's monthly amount would be shown as (400.00).

#### MONTHLY SUMMARY

There is a monthly summary for the stake and for each ward and branch in the stake. They are in alphabetical order. There is a line for each of the major financial categories tracked by MLS. There is also a line for any reimbursed expenses. However, on the stake summary there are only three categories (Ward Missionary Fund, Budget, and Other) plus a line for reimbursed expenses. Each line includes a beginning balance, income, expense, transfers, and an ending balance.

#### FAST-OFFERING DISBURSEMENTS

Just below the Monthly Summary for each ward is a section that shows the month's fast-offering disbursements. The detail for each disbursement includes the reference number (check number), date of the check, amount of the check, and the payee. Below this are the name of the fast-offering recipient, the fast-offering code (medical, housing, and so on), and the purpose of the expense.

This section of each ward's summary helps the stake president keep track of the use of fast-offering funds in his stake and can serve as a reference document when counseling with bishops during regular interviews.

# The Signature Card

Last Updated: 21 October 2014 at 13:07

## *Policy and Principles*

The signature card tells the bank who is authorized to sign checks for your stake, district, ward, or branch. Authorized signers generally include the following:

Stake (District)	Ward (Branch)
<ul style="list-style-type: none"><li>• Stake president</li><li>• Counselors in stake presidency</li><li>• Stake clerk</li><li>• Assistant stake clerk assigned to finances</li></ul>	<ul style="list-style-type: none"><li>• Bishop</li><li>• Counselors in bishopric</li><li>• Ward clerk</li><li>• Assistant ward clerk assigned to finances</li></ul>

Note that custom positions do not display on the signature card, so change any custom positions to default positions in the Organizations section of MLS before printing the signature card.

- The current signature card replaces the old signature card.
- Signers are authorized to sign checks the day the signature card is put in the mail.
- If you have a local bank account, you may need to update the signature card for that account even though you don't write checks on that account.

## *MLS Procedures*

To print the signature card for the unit's bank account from MLS:

1. From the MLS Finances menu, select Finance Reports, then Signature Card. (Alternate method: From the MLS Reports/Forms menu, select Signature Card.)
2. The form is populated with the applicable unit leaders, including their names, positions, and phone numbers (assuming they have been assigned the correct standard callings in MLS). These values may be edited before the signature card is printed.
3. Print the signature card.
4. Obtain the signatures from all leaders listed on the card. Note that there are only six spaces on the signature card. Do not add more. All signers need to sign the signature card every time a signature card is submitted.
5. Follow the mailing instructions printed on the signature card.





# The Unit Financial Statement

Last Updated: 29 October 2014 at 09:39

OVERALL STRUCTURE

SUMMARY

ACTION ITEMS

INCOME SUMMARY

EXPENSE SUMMARY

DETAIL

REIMBURSABLE EXPENSES

## *Policy and Principles*

The Unit Financial Statement is a statement sent monthly to each unit of the Church in North America. It is transmitted electronically to units via MLS a few days after the end of the month and can be viewed on the Finance screen under Financial Statements. The Action Items listed in the statement are used to help bring MLS records into agreement with financial records at Church headquarters.

Outside of North America, units also receive the Unit Financial Statement if Church Unit Banking Services (CUBS) has been implemented. If not, they receive the Ward/Branch Monthly Financial Report.

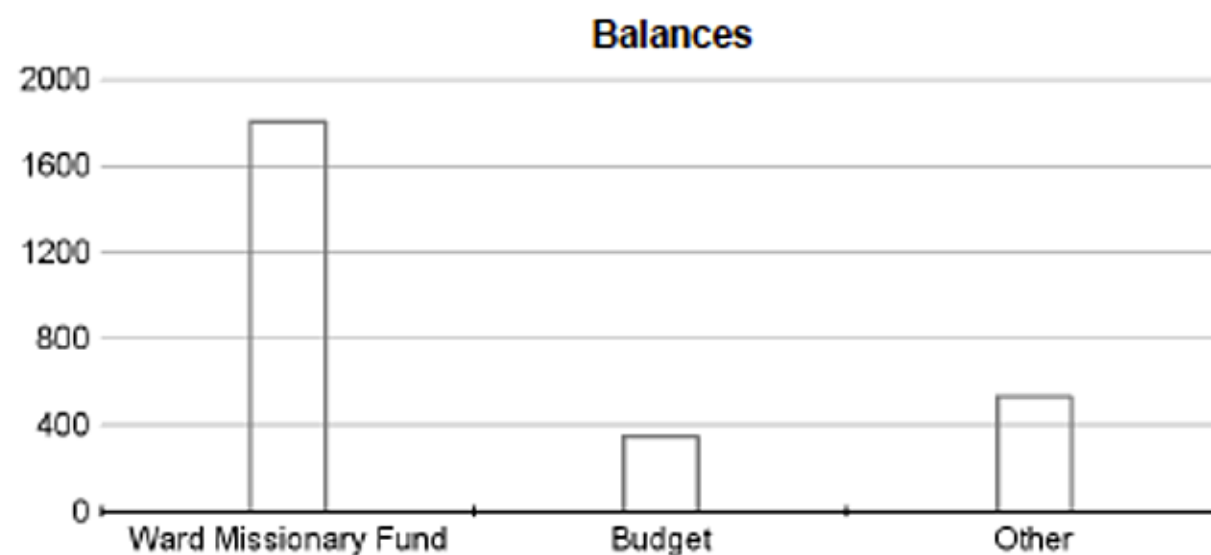
OVERALL STRUCTURE

The Unit Financial Statement consists of several sections.

The unit leader ensures that unit funds are properly handled and accounted for. He regularly reviews budgets and expenditures with clerks and other unit leaders. Clerks are assigned to assist with financial record keeping.

## Summary

	01 Dec 2013 Beginning Balance	Income	Expense	Transfers In/(Out)	31 Dec 2013 Ending Balance
Tithing	-	28,793.29	-	(28,793.29)	-
Fast Offerings	-	1,622.56	(3,032.54)	1,409.98	-
Ward Missionary Fund	1,796.22	10.00	-	0.47	1,806.69
General Missionary Fund	-	60.00	-	(60.00)	-
Book of Mormon	-	-	-	-	-
Humanitarian Aid	-	17.00	-	(17.00)	-
Temple Construction	-	-	-	-	-
Perpetual Education	-	10.00	-	(10.00)	-
Budget	514.05	-	(162.51)	-	351.54
Other	459.45	100.00	(22.74)	0.11	536.82
<b>Totals</b>	<b>2,769.72</b>	<b>30,612.85</b>	<b>(3,217.79)</b>	<b>(27,469.73)</b>	<b>2,695.05</b>



- Summary lists a beginning balance, the total income, the total expenses, the total transfers, and the ending balance for ten statement categories. These categories are Tithing, Fast Offerings, Ward Missionary Fund, General Missionary Fund, Book of Mormon, Humanitarian Aid, Temple Construction, Perpetual Education, Budget, and Other (includes Temple Patron Assistance and Priesthood Restoration Site).
- Action Items lists all outstanding items, including checks, deposits, and so forth. It also lists any problems such as a payment made by the disbursing bank that has no matching record recorded by the unit or overdrawn funds. The clerk and the bishop should review these items, take action, and sign the statement showing that this has been done.
- Income Summary shows the reference number, date, description, and amount of each deposit.
- Expense Summary shows the reference number, date, description, and amount of each expense.
- Detail lists in order the detail of transactions in each of the ten statement categories. Each category has a beginning balance, transactions, transfers, and ending balance.

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SUMMARY

The amounts in the Beginning Balance column should exactly match the values in the Ending Balance column of the previous month's Unit Financial Statement.

The balances for all categories except Ward Missionary Fund, Budget, and Other should be zero. All deposits to these categories are immediately withdrawn from the accounts by Church headquarters, and all expenses in these categories are automatically reimbursed by Church headquarters.

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<b>Summary</b>					
	<b>01 Dec 2013</b>				<b>31 Dec 2013</b>
	<b>Beginning Balance</b>	<b>Income</b>	<b>Expense</b>	<b>Transfers In/(Out)</b>	<b>Ending Balance</b>
Tithing	-	28,793.29	-	(28,793.29)	-
Fast Offerings	-	1,622.56	(3,032.54)	1,409.98	-
Ward Missionary Fund	1,796.22	10.00	-	0.47	1,806.69
General Missionary Fund	-	60.00	-	(60.00)	-
Book of Mormon	-	-	-	-	-
Humanitarian Aid	-	17.00	-	(17.00)	-
Temple Construction	-	-	-	-	-
Perpetual Education	-	10.00	-	(10.00)	-
Budget	514.05	-	(162.51)	-	351.54
Other	459.45	100.00	(22.74)	0.11	536.82
<b>Totals</b>	<b>2,769.72</b>	<b>30,612.85</b>	<b>(3,217.79)</b>	<b>(27,469.73)</b>	<b>2,695.05</b>

#### ACTION ITEMS





All outstanding reconciliation items are listed here. Even though units no longer reconcile each month as they used to, there are outstanding items that need their attention.

## Action Items

Please work with your unit finance clerk to resolve the following issues. If you need additional help, please contact clerk support at the Church administration office.

### Outstanding Reconciliation Items

A payment was transmitted through MLS or reported by your unit that has not yet cleared the bank. Please follow up with the intended recipient on those disbursements over 30 days old.

Reference	Date	Description	Amount
4007	04 Dec 2013	 Code: Medical - Fast Offerings Expenditures	(448.20)
4012	11 Dec 2013		(88.67)
4015	28 Dec 2013	 Code: Housing - Fast Offerings Expenditures	(625.00)
4016	29 Dec 2013	 Code: Housing - Fast Offerings Expenditures	(650.00)
4017	29 Dec 2013	 Code: Housing - Fast Offerings Expenditures	(78.00)

### Missing Weekly Donation Information (Please transmit as soon as possible.)

13 Jan 2013

07 Apr 2013

We have reviewed the Unit Financial Statement and agree that unit funds are properly handled and accounted for.

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Signature of Bishop

Date

---

Signature of Clerk

Date

- Any outstanding items that are over a month old should be dealt with. Examples are deposits made to the bank that have no matching transmission batch, or overdrawn funds in one of the three categories that have a balance (Ward Missionary, Budget, Other). Note that checks outstanding more than 180 days are automatically escheated to the state (in United States only).
- There is an area at the bottom of Action Items for the bishop and clerk to sign the statement. Signing this page indicates that they have reviewed the statement and have taken care of any outstanding items that needed their attention. The auditor will look for these signatures.

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INCOME SUMMARY

The Income Summary lists all deposits made during the statement month. Church headquarters generates the reference number. You will need this number if you have questions about a deposit. The date is the date the deposit was recorded at Church headquarters. The description for the Income Summary is the MLS batch ID number. The amount is the total amount of the deposit.

<b>Income Summary</b>			
<b>Reference</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
44885606	01 Dec 2013	MLS Batch ID: 1277791333544332	2,010.45
44922519	08 Dec 2013	MLS Batch ID: 1277791334244953	5,127.05
44959705	15 Dec 2013	MLS Batch ID: 1277791334945040	5,116.85
44996443	22 Dec 2013	MLS Batch ID: 1277791335644303	9,614.50
45026468	29 Dec 2013	MLS Batch ID: 1277791336344330	8,744.00
<b>Income Total</b>			<b>30,612.85</b>

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#### EXPENSE SUMMARY

The Expense Summary lists all expenses for the month of the statement. This includes checks; charges from Church entities, such as Distribution Services or LDS Social Services; and withdrawals made by the Missionary Department for full-time missionaries on the equalization payment system serving from your ward.

The reference number can be the check number, a reference number generated by a Church entity, or a reference number generated by the Missionary Department for a missionary withdrawal amount. The date is the date the transaction was entered in the CUBS system. The description is either the payee name (check) or a description of the transaction (Church entity charge). Amounts are in parentheses, such as (62.85) to show that it was a disbursement.

Expense Summary				
Reference	Date	Description		Amount
4006	04 Dec 2013			(18.00)
4007	04 Dec 2013			(448.20)
4008	04 Dec 2013			(300.00)
4009	08 Dec 2013			(600.00)
4010	11 Dec 2013			(54.86)
4011	11 Dec 2013			(313.34)
4012	11 Dec 2013			(88.67)
4013	15 Dec 2013			(22.74)
4014	22 Dec 2013			(18.98)
4015	26 Dec 2013			(625.00)
4016	29 Dec 2013			(650.00)
4017	29 Dec 2013			(78.00)
<b>Expense Total</b>				<b>(3,217.79)</b>

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DETAIL

Each category has its own section under the "Detail" heading. There are ten categories.

1. Tithing shows the amount of tithing donated and deposited for each MLS batch date. It then shows the same amounts transferred to Church headquarters, leaving a balance of zero.

Detail				
Tithing				
<i>Beginning Balance</i>				-
<i>Income</i>				
Reference	Date	Description		Amount
44885606	01 Dec 2013	MLS Batch ID: 1277791333544332		1,860.45
44922519	08 Dec 2013	MLS Batch ID: 1277791334244953		5,022.05
44959705	15 Dec 2013	MLS Batch ID: 1277791334945040		4,429.29
44996443	22 Dec 2013	MLS Batch ID: 1277791335644303		9,152.50
45026468	29 Dec 2013	MLS Batch ID: 1277791336344330		8,329.00
<b>Tithing Income Total</b>				<b>28,793.29</b>
<i>Transfers In/(Out)</i>				
Reference	Date	Description		Amount
-	31 Dec 2013	Transfer to/from CAO headquarters.		(28,793.29)
<b>Tithing Transfers In/(Out) Total</b>				<b>(28,793.29)</b>
<i>Ending Balance</i>				-

2. Fast Offerings shows the amount of fast offerings donated and deposited for each MLS batch date. It then shows each fast-offering expense, the recipient, the fast-offering code (housing, medical, and so on), and the purpose. Finally, it lists transfers to and from Church headquarters

needed to make the balance equal zero.

3. Ward Missionary Fund shows the amount donated and deposited in the Ward Missionary Fund for each MLS batch date. It then lists the expenses as withdrawals from the Ward Missionary Fund to the Missionary Department. There may also be some transfers listed, such as checking account interest being transferred into the Ward Missionary Fund. The Ward Missionary Fund typically has a balance of funds at the end of each month.
4. General Missionary Fund is used to support missionaries worldwide and is not used by the local unit. Therefore, all funds are transferred to Church headquarters. This section shows the amount donated and deposited to the General Missionary Fund for each MLS batch date. It then shows the same amounts being transferred to Church headquarters, leaving a zero ending balance.
5. Book of Mormon is used to print copies of the Book of Mormon for worldwide distribution and is not used by the local unit. Therefore, all funds are transferred to Church headquarters. This section shows the amount donated and deposited to the Book of Mormon fund for each MLS batch date. It then shows the same amounts being transferred to Church headquarters, leaving a zero ending balance.
6. Humanitarian Aid is used to help in disaster relief and other worthy causes worldwide and is not used in the local unit. This section shows the amount donated and deposited in the Humanitarian Aid fund for each MLS batch date. It then shows the same amounts being transferred to Church headquarters, leaving a zero ending balance.
7. Temple Construction is used to construct temples for the Church. This section shows the amount donated and deposited to the Temple Construction fund for each MLS batch date. It then shows the same amounts being transferred to Church headquarters, leaving a zero ending balance.
8. Perpetual Education is used as a loan fund for returned missionaries and other members who want to further their education but lack the funds or opportunities to do so. The funds are loaned at a low interest rate and are expected to be repaid. These funds are not used by the local unit. This section shows the amount donated and deposited to the Perpetual Education Fund for each MLS batch date. It then shows the same amounts being transferred to Church headquarters, leaving a zero ending balance.
9. Budget is used to finance the activities of the local units. The budget category should have a beginning and ending balance each month. Most checks written from the unit account are from Budget.
10. Other is used for pass-through funds that are collected and used for a specific purpose and provide tangible benefits, such as products or services. Examples of uses for the Other fund are annual Young Women and Scout camps, Church magazines, and optional enrichment activities. The Other category typically has a beginning and ending balance each month.
  - Note: Other is also used to record donations to Temple Patron Assistance (used only as authorized by Area Presidencies to assist temple-worthy patrons who otherwise could not afford to go to the temple to receive their own ordinances) and Priesthood Restoration Site (used to restore the site in Susquehanna, Pennsylvania, where Joseph Smith and Oliver Cowdery received the Aaronic Priesthood and later the Melchizedek Priesthood).



All of the donations to both of these categories are transferred to Church headquarters, leaving a zero ending balance.

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#### REIMBURSABLE EXPENSES

In addition, there is a section that lists expenses that were reimbursed by headquarters. This section does not appear on all statements and is used only where applicable. For example, in some states, sales taxes paid by units are reimbursable. The amounts reimbursed would appear in this section of the statement.

#### FUND BALANCES OVER THE LAST 12 MONTHS

There is a graph for each of the three funds that can have an ending balance (Budget, Ward Missionary Fund, and Other). This can be used to see trends in income and spending.

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# Tithing Settlement and Boundary Changes

Last Updated: 12 March 2014 at 13:54

## *Procedures*

Ward divisions and boundary changes can affect a ward's financial record keeping, especially during tithing settlement.

Donors should attend tithing settlement in the ward where they live when tithing settlement is held.

If there has been a ward division or boundary change that affects tithing settlement, do the following.

At the time of the ward division or boundary change, the clerk of the former ward should:

1. Print Tithing Settlement Statements for members whose membership records were transferred out of the ward.
2. Give the Tithing Settlement Statements to the bishop or clerk of the new ward.

The clerk of the new ward should:

1. Deliver or mail statements received from the former ward to donors. Do not record on these statements tithing and offerings submitted in the new ward.
2. Print statements on the new ward's computer for tithing and offerings received since the donor has been attending the new ward.

The bishop of the new ward conducts tithing settlement for donors assigned to the new ward.

# Tithing Settlement and Discontinued Wards

Last Updated: 12 March 2014 at 13:55

## *Procedures*

If the ward is discontinued, do the following:





1. Print the Tithing and Other Offerings Statements for each donor and give them to the stake president.
2. Print the official tax statements for each donor and give them to the stake president.
3. Transmit the Tithing Declaration Report to the administrative office no matter what time of the year the ward is discontinued.
4. Destroy the unused check stock.
5. Turn in financial records to the stake clerk. This includes any backups on removable storage media. The stake should keep the records for the time required for financial records by local laws.

At the time a ward is discontinued, the stake should receive for each member the Tithing and Other Offerings Statement and official tax-valid statement from the bishop or clerk of the ward being discontinued. The stake president should distribute these statements to the bishops in the wards where the members are assigned to attend.

The clerk should transmit the Tithing Declaration Report to the administrative office no matter what time of the year the ward is discontinued.

Donors should attend tithing settlement in the ward where they live when tithing settlement is held.

# Tithing Settlement Responsibilities

	Before Tithing Settlement	During Tithing Settlement	After Tithing Settlement
<b>Bishop</b> 	<ul style="list-style-type: none"> <li>Oversee tithing settlement</li> </ul>	<ul style="list-style-type: none"> <li>Meet privately with each individual or family</li> <li>Record a tithing status for each member who attends tithing settlement</li> </ul>	<ul style="list-style-type: none"> <li>Declare a tithing status for members who did not attend tithing settlement</li> </ul>
<b>Counselors</b> 	<ul style="list-style-type: none"> <li>Complete tasks as assigned</li> </ul>	<ul style="list-style-type: none"> <li>Record and deposit donations</li> </ul>	<ul style="list-style-type: none"> <li>Complete tasks as assigned</li> </ul>
<b>Clerks</b> 	<ul style="list-style-type: none"> <li>Print and distribute Tithing and Other Offerings Statements</li> <li>Print a Tithing Declaration Report for the bishop</li> </ul>	<ul style="list-style-type: none"> <li>Print and distribute Tithing Settlement Statements and Individual Ordinance Summaries</li> <li>Record and deposit donations</li> <li>Resolve discrepancies and make corrections to financial and membership records as necessary</li> </ul>	<ul style="list-style-type: none"> <li>Print and distribute tax-valid statements</li> <li>Print and transmit the Tithing Declaration Report</li> </ul>
<b>Executive Secretary</b> 	<ul style="list-style-type: none"> <li>Coordinate tithing settlement appointments</li> </ul>	<ul style="list-style-type: none"> <li>Coordinate tithing settlement appointments</li> </ul>	<ul style="list-style-type: none"> <li>Complete tasks as assigned</li> </ul>

For more training about record keeping and auditing, please go to [www.lds.org](http://www.lds.org).

# Tracking Support Payments

Last Updated: 9 September 2015 at 09:31

## *MLS Procedures*

The Missionary Department sets up a subcategory in the Ward Missionary category of MLS for each missionary. Support payments are automatically charged to the subcategory for each missionary. Record donations for each missionary in that same subcategory. The Unit Financial Statement lists all payments and donations during the month for each missionary.

### SUPPORT PAYMENTS

Ward missionary support payments are automatically entered in MLS. You do not need to record the payment in MLS.

### DONATIONS

Record donations for missionaries serving from your ward in MLS. Use the standard procedures for recording donations and the following instructions:

1. To enter a donation to the Ward Missionary category, type the name of the member whose donations you want to record, and then press Enter.
2. On the left side of the screen, click Ward missionary, and then in the Ward missionary Details box, click the magnifying glass icon, and choose the correct subcategory (name of the missionary) from the list.
3. Enter the amount being donated to this subcategory. Click OK.
4. Enter amounts of checks, currency, and coins on the right side of the screen. Click Save Donation.
5. Continue entering donations.

# Understanding Church Unit Financial Statements – Financial Audits

Last Updated: 20 April 2017 at 09:42

## *Policy and Principles*

Church funds are sacred and must be carefully accounted for and protected. These funds may be used only by authorized members for authorized Church purposes.

The stake president and bishop ensure that all Church funds are properly handled and accounted for according to current financial instructions.

Each month the stake president or bishop promptly reviews the Unit Financial Statement or the bank statement and gives it to the clerk to be reconciled.

Fast offerings should be administered following Church welfare principles.

## DEFALCATIONS

Improper uses of Church funds (defalcations) have tragic consequences for those involved. Defalcation is defined as embezzlement or misappropriation of Church funds by a priesthood holder when he:

- Is in a position of authority or fiduciary responsibility.
- Intentionally does so.
- Benefits personally (or members of his family benefit).

Defalcations can often be prevented if bishops, stake presidents, and their clerks review the Unit Financial Statements each month.

## FINANCIAL STATEMENT

The Unit Financial Statement is sent monthly to each unit of the Church. It is transmitted electronically to units via MLS a few days after the end of the month and can be viewed or printed from the Finance screen under “Financial Statements.”

**Unit Financial Statement**

[REDACTED] (USD) (327)

01 Dec 2013 – 31 Dec 2013

THE CHURCH OF  
**JESUS CHRIST**  
OF LATTER-DAY SAINTSUSA – Salt Lake City (COB)  
50 E North Temple St Fl 15  
Salt Lake City, UT 84150  
United States[REDACTED]  
[REDACTED]  
[REDACTED]  
United States  
[REDACTED]  
[REDACTED]Assistance Number  
1 800-537-6932

The unit leader ensures that unit funds are properly handled and accounted for. He regularly reviews budgets and expenditures with clerks and other unit leaders. Clerks are assigned to assist with financial record keeping.

**Summary**

	01 Dec 2013				31 Dec 2013
	Beginning Balance	Income	Expense	Transfers In (Out)	Ending Balance
Tithing	-	28,793.29	-	(28,793.29)	-
Fast Offerings	-	1,622.56	(3,032.54)	1,409.98	-
Ward Missionary Fund	1,796.22	10.00	-	0.47	1,806.69
General Missionary Fund	-	60.00	-	(60.00)	-
Book of Mormon	-	-	-	-	-
Humanitarian Aid	-	17.00	-	(17.00)	-
Temple Construction	-	-	-	-	-
Perpetual Education	-	10.00	-	(10.00)	-
Budget	514.05	-	(162.51)	-	351.54
Other	459.45	100.00	(22.74)	0.11	536.82
<b>Totals</b>	<b>2,769.72</b>	<b>30,612.85</b>	<b>(3,217.79)</b>	<b>(27,469.73)</b>	<b>2,695.05</b>

**Bishop's Concerns**

The bishop should review the financial statement and question the following:

- Payments he is unaware of or did not pre-approve
- Fast-offering payments to recipients or other individuals rather than to providers of goods and services
- Overdrawn accounts, including those within budget categories and individual missionary accounts
- Payments without proper support documentation
- The temporal circumstances of all those who handle the funds of the Church

**Counsel to Bishop**

A bishop need not be intimidated by financial statements. If he is diligent, reviews the statements regularly, and relies on the Spirit, he will be prompted when more investigation is warranted. Clerks should be asked to aid the bishop in his financial statement review.

**OVERALL STRUCTURE OF THE FINANCIAL STATEMENT**

1. Summary
2. Action items and signatures of reviewers
3. Income Summary
4. Expense Summary

5. Ward Missionary Fund
6. Detail categories: Tithing, Fast Offerings, General Missionary Fund, Ward Missionary Fund, Humanitarian Aid, Budget, Other, year-to-date summary

Note that the balances for all categories, except Ward Missionary Fund, Budget, and Other, should be zero.

#### Summary

<b>Summary</b>					
	01 Feb 2016				29 Feb 2016
	Beginning Balance	Income	Expense	Transfers In (Out)	Ending Balance
Tithing	-	31,661.35	-	(31,661.35)	-
Fast Offerings	-	1,669.00	-	(1,669.00)	-
General Missionary Fund	-	10.00	-	(10.00)	-
<b>Ward Missionary Fund</b>	<b>7,707.14</b>	3,301.00	(2,800.00)	-	<b>8,208.14</b>
Humanitarian Aid	-	270.00	-	(270.00)	-
<b>Budget</b>	<b>3,189.23</b>	-	(442.11)	-	<b>2,747.12</b>
<b>Other</b>	<b>1,516.90</b>	200.00	-	(200.00)	<b>1,516.90</b>
<b>Totals</b>	<b>12,413.27</b>	<b>37,111.35</b>	<b>(3,242.11)</b>	<b>(33,810.35)</b>	<b>12,472.16</b>

All deposits to the categories with zero balances are immediately withdrawn from the accounts by Church headquarters.

All expenses for these categories are automatically paid by Church headquarters.

#### Action Items



## Action Items

Please work with your unit finance clerk to resolve the following issues. If you need additional help, please contact clerk support at the Church administration office.

### Outstanding Reconciliation Items

A payment was transmitted through MLS or reported by your unit, but not confirmed by the bank. Please confirm the deposit.

Reference	Date	Description	Amount
04351182	28 Feb 2016	MLS Batch ID: 4746301605943691	2,554.61

A payment was transmitted through MLS or reported by your unit that has not yet cleared the bank. Please follow up with the intended recipient on those disbursements over 30 days old.

1380	21 Feb 2016		(38.63)
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We have reviewed the Unit Financial Statement and agree that unit funds are properly handled and accounted for.

Signature of Bishop

Date

Signature of Clerk

Date

Any outstanding item that is over a month old should be promptly resolved.

The bishop and clerk sign this page after they review statements.

Examples of action items:

- Payments or deposits that have not cleared the bank
- Payments by the bank that have not been recorded in MLS
- Overdrawn funds in one of the three categories that have a balance (Ward Missionary Fund, Budget, and Other)

Income Summary

### Income Summary

Reference	Date	Description	Amount
55200988	29 Jan 2016	Online Donation	593.00
55323761	07 Feb 2016	MLS Batch ID: 4746301603844395	2,700.88
55310127	08 Feb 2016	Online Donation	32.50
55367121	11 Feb 2016	BILL_PAY Batch ID:BILL_PAY_1120160211	600.00
//			
55504222	28 Feb 2016	Online Donation	1,060.00
55510972	28 Feb 2016	MLS Batch ID: 4746301605943691	2,554.61
55504225	29 Feb 2016	Online Donation	193.70
<b>Income Total</b>			<b>37,111.35</b>

- The Income Summary lists all deposits made during the statement month.
- The bishop should review for missing deposits or deposits that do not look right.
- The date is the date the deposit was recorded at Church headquarters.

### Expense Summary

### Expense Summary

Reference	Date	Description	Amount
INV: 21063697	05 Feb 2016	Missionary Commitment: [REDACTED]	(400.00)
INV: 21066227	05 Feb 2016	Missionary Commitment: [REDACTED]	(400.00)
INV: 21067638	05 Feb 2016	Missionary Commitment: [REDACTED]	(400.00)
INV: 21091774	05 Feb 2016	Missionary Commitment: [REDACTED]	(400.00)
INV: 21107383	05 Feb 2016	Missionary Commitment: [REDACTED]	(400.00)
//			
1379	21 Feb 2016	[REDACTED]	(64.30)
1380	21 Feb 2016	[REDACTED]	(38.63)
1381	21 Feb 2016	[REDACTED]	(50.89)
1382	21 Feb 2016	[REDACTED]	(83.91)
1383	21 Feb 2016	[REDACTED]	(173.50)
<b>Expense Total</b>			<b>(3,242.11)</b>

- The Expense Summary lists all expenses, payment by payment, for the month of the statement.
- The bishop should review for accuracy and make sure he was aware of and approved all

payments.

- The date is the date the transaction was entered in CUBS (Church Unit Banking System).

### Ward Missionary Summary

<b>Ward Missionary Summary</b>					
	01 Feb 2016			29 Feb 2016	
	Beginning Balance	Income	Expense	Transfers In/ (Out)	Ending Balance
Ward Missionary Fund	7,532.14	526.00	-	-	8,058.14
	15.00	-	-	-	15.00
	(300.00)	50.00	(400.00)	-	(650.00)
	(625.00)	375.00	(400.00)	-	(650.00)
	800.00	-	-	-	800.00
	401.00	400.00	(400.00)	-	401.00
	(399.00)	500.00	(400.00)	-	(299.00)
	-	500.00	(400.00)	-	100.00
	-	-	-	-	-
	-	-	-	-	-
	(134.00)	500.00	(400.00)	-	(34.00)
	417.00	450.00	(400.00)	-	467.00
<b>Totals</b>	<b>7,707.14</b>	<b>3,301.00</b>	<b>(2,800.00)</b>	<b>-</b>	<b>8,208.14</b>

The ward missionary fund section lists the balances and activity for the ward. The balances and activity are broken down by subcategory, the first being unassigned donations to the ward missionary fund.

- Most of the subcategories are the names of full-time missionaries who are part of the equalized payment system.
- The columns show each subcategory's beginning balance, income, expense, transfers, and ending balance.
- Negative amounts are shown in parentheses. For example, \$400 taken out by Church headquarters for a missionary's monthly charge would be shown as (400.00).

### Detail

Detail is provided for each of the account categories:

- Tithing
- Fast Offerings
- General Missionary Fund
- Ward Missionary Fund
- Humanitarian Aid
- Budget
- Other (includes Book of Mormon, Temple Construction, Perpetual Education, Temple Patron Assistance, and Authorized Member-Financed Activities)

### FAST OFFERINGS DETAIL

<b>Fast Offerings</b>			
<i>Beginning Balance</i>			
<i>Income</i>			
Reference	Date	Description	Amount
44885606	01 Dec 2013	MLS Batch ID: 1277791333544332	100.00
44922519	08 Dec 2013	MLS Batch ID: 1277791334244953	65.00
44959705	15 Dec 2013	MLS Batch ID: 1277791334945040	677.56
44996443	22 Dec 2013	MLS Batch ID: 1277791335644303	380.00
45026468	29 Dec 2013	MLS Batch ID: 1277791336344330	400.00
<b>Fast Offerings Income Total</b>			<b>1,622.56</b>
<i>Expense</i>			
Reference	Date	Description	Amount
4006 Recipient: [REDACTED]	04 Dec 2013	Code: <b>Other</b> – Fast Offerings Expenditures Purpose: [REDACTED]	(18.80)
4007 Recipient: [REDACTED]	04 Dec 2013	Code: <b>Medical</b> – Fast Offerings Expenditures Purpose: [REDACTED]	(448.20)
4008 Recipient: [REDACTED]	04 Dec 2013	Code: <b>Housing</b> – Fast Offerings Expenditures Purpose: [REDACTED]	(300.00)
4009 Recipient: [REDACTED]	08 Dec 2013	Code: <b>Food</b> – Fast Offerings Expenditures Purpose: [REDACTED]	(16.29)
[REDACTED SECTION]			
4017 Recipient: [REDACTED]	29 Dec 2013	Code: <b>Housing</b> – Fast Offerings Expenditures Purpose: [REDACTED]	(78.00)
<b>Fast Offerings Expense Total</b>			<b>(3,032.54)</b>
<i>Transfers In (Out)</i>			
Reference	Date	Description	Amount
—	31 Dec 2013	Transfer to/from CAO headquarters.	1,409.98
<b>Fast Offerings Transfers In(Out) Total</b>			<b>1,409.98</b>
<i>Ending Balance</i>			

The Fast Offerings section shows details for each fast-offering expense.

The Income section of the Fast Offerings detail shows the amount of fast offerings donated and deposited for each MLS batch date. Some countries allow online donations and will therefore show some “Online Donation” lines. This section also shows the fast-offering income total deposit for the month.

The Expense section shows details for each fast-offering expense, such as the recipient's name, an account code (Housing, Medical, Food, or Other), the payee, the purpose of the payment, and the amount. It also shows the fast-offerings expense total for the month.

The Fast Offerings detail also shows transfers to or from Church headquarters. This is needed to keep the balance at zero.

## Fast-Offering Risk

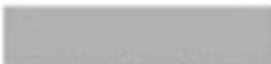
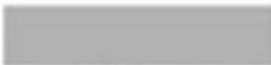

Fast-offering payments are the most common source of defalcations and losses. Leaders need to be aware of warning signs and act accordingly.

## Warning Signs

The bishop and clerk should review each fast-offering expense for the period. They should watch for these warning signs:

- The bishop did not approve each expense before it was paid.
- The bishop or clerk is not familiar with or does not know the purpose of each expense.
- The bishop or clerk does not feel confident that the expense was properly approved.
- The bishop or clerk does not feel confident that the expense has proper support documentation.
- The bishop or clerk does not recognize the recipient.
- The bishop or clerk does not recognize the payee.
- The purpose or the account code does not make sense.
- Many payments are being made to the bishop, other leaders, or their family members.
- A fast-offering payment for the benefit of the bishop or an immediate family member does not have written authorization from the stake president.
- Total payments for a member's medical expenses exceed the amount bishops have the authority to approve, and the required written approvals have not been obtained.

## Budget Risk

<b>Budget</b>			
<i>Beginning Balance</i>			514.05
<i>Expense</i>			
Reference	Date	Description	Amount
4010	11 Dec 2013	 Code: Administration Purpose: Food for Christmas Party	(54.86)
4012	11 Dec 2013	 Code: Young Women Purpose: YW expenses and supplies	(88.67)
4014	22 Dec 2013	 Code: Administration Purpose: Food for Christmas social	(18.98)
<b>Budget Expense Total</b>			<b>(162.51)</b>
<i>Ending Balance</i>			351.54

Defalcations and losses in the Church from budget payments are less frequent but still may occur. Leaders need to be aware of warning signs.

The bishop and clerk should review each budget expense for the period. They should watch for these warning signs:

- The bishop did not approve each expense before it was paid.
- The bishop or clerk is not familiar with or does not know the purpose of each expense.
- The bishop or clerk does not feel confident that the expense was properly approved.
- The bishop or clerk does not feel confident that the expense has proper support documentation.
- The bishop or clerk does not recognize the payee.
- The purpose or the account code does not make sense.
- Many payments are being made to the bishop, other leaders, or their family members.

#### Other Category

<b>Other</b>			
<i>Beginning Balance</i>			<b>1,516.90</b>
<i>Income</i>			
<b>Reference</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
55323761	07 Feb 2016	MLS Batch ID: 4746301603844395 <i>Code: Temple Construction</i>	60.00
55323761	07 Feb 2016	MLS Batch ID: 4746301603844395 <i>Code: Perpetual Education</i>	60.00
55323761	07 Feb 2016	MLS Batch ID: 4746301603844395 <i>Code: Temple Patron Assistance</i>	30.00
55388852	13 Feb 2016	Online Donation <i>Code: Perpetual Education</i>	50.00
<b>Other Income Total</b>			<b>200.00</b>
<i>Transfers In/(Out)</i>			
<b>Reference</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
901087996	14 Feb 2016	Balancing out Neg \$ in Girls camp other funds	(69.75)
901087996	14 Feb 2016	Balancing out Neg \$ in Girls camp other funds	69.75
-	29 Feb 2016	Transfer to/from CAO headquarters.	(200.00)
<b>Other Transfers In/(Out) Total</b>			<b>(200.00)</b>
<i>Ending Balance</i>			<b>1,516.90</b>

There are two categories of "Other" accounts:

General Church (Book of Mormon, Temple Construction, Perpetual Education, and Temple Patron Assistance)

Authorized Member-Financed Activities

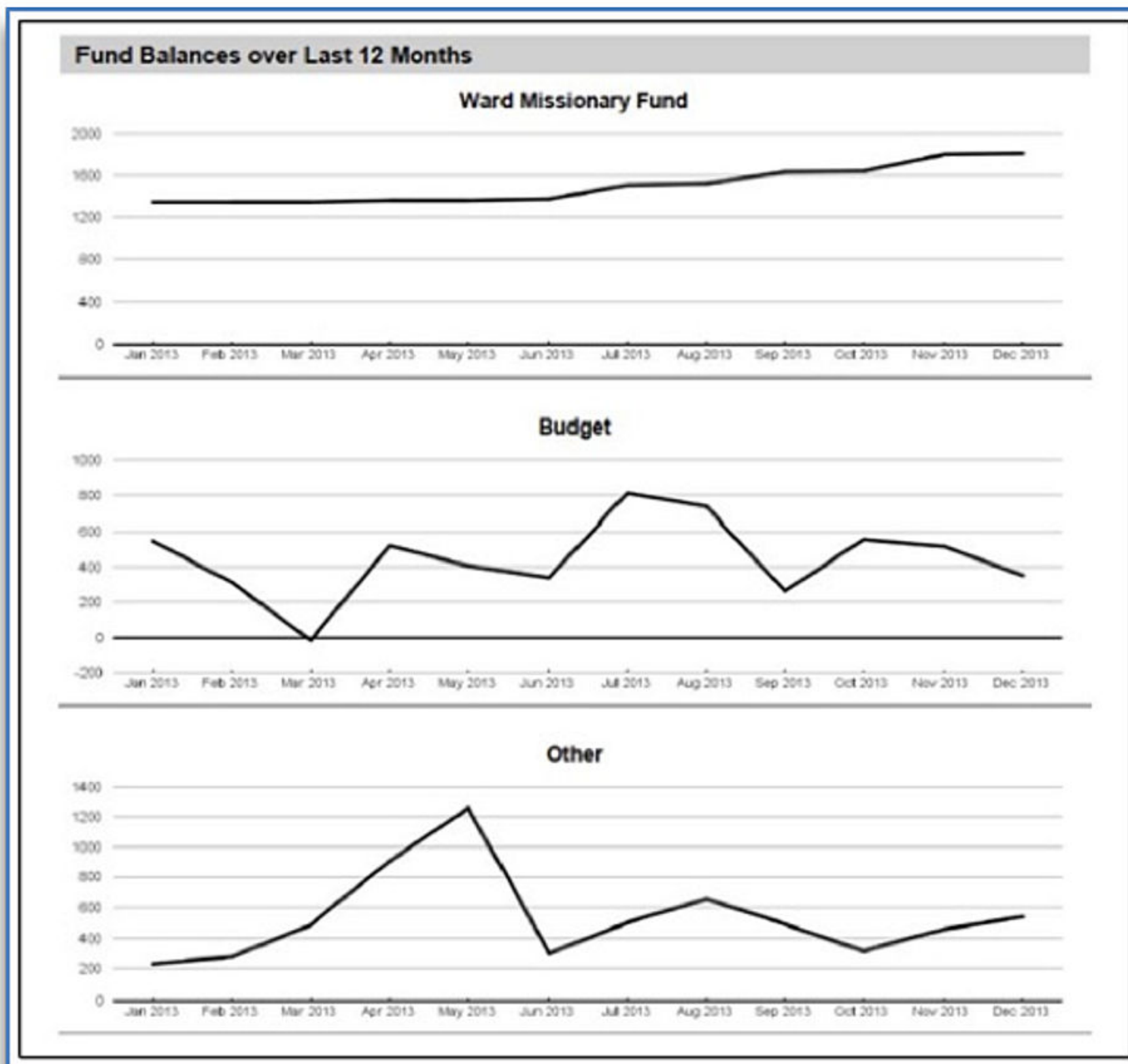
Examples of uses for the Authorized Member-Finance Activities are annual Young Women and Young Men camps and optional enrichment activities.

Each subcategory of Authorized Member-Financed Activities typically has a beginning and ending balance each month until it zeroes out.

### Other Category Risk

Defalcations and losses in the Church from payments out of the Other category are less frequent. However, leaders still need to be aware of warning signs, which are similar to those identified for budget expenses.

### Fund Balances Graph



This graph shows balances and trends of funds for the last 12 months for three accounts: Ward Missionary Fund, Budget, and Other.





# Unit to Unit Transfers in MLS

Last Updated: 14 July 2014 at 14:58

## *Policy and Principle*

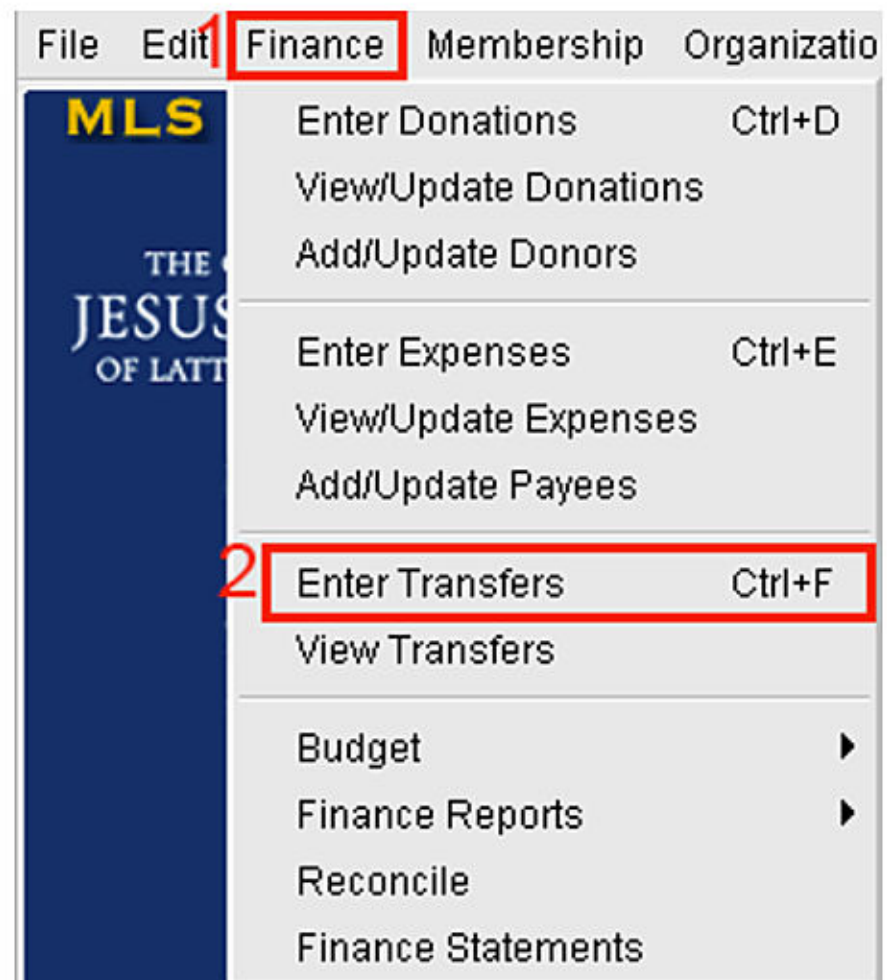
With MLS, units can transfer funds to other units within their own stake or district. Transfers can occur only between like categories and cannot create a negative balance (overdraft) in the category for the unit.

Transfers to another unit require dual authorization.

## *MLS Procedures*

To transfer funds from one unit to another in your stake or district:

1. From the MLS menu bar, click Finance.
2. Click Enter Transfers. The Transfers page appears.



3. Enter information in the Comment field.

4. On the left side of the screen, select the category to transfer money from (Source) and the amount of money you would like to transfer.

The screenshot shows the 'MLS Transfers' window. The 'Transfer source' section includes fields for Currency (United States Dollar), Date (13 Jun 2014), Source (Foxboro 7th Ward), Reference Number (T20140613019), and Comment (Test). Below this is a table with two columns: 'Category' and 'Amount'. The first row shows 'Ward Missionary Fund Ward Missionar' with an amount of 0.00. A red box highlights the 'Ward Missionary Fund Ward Missionar' category. Another red box highlights the 'Comment' field. At the bottom right, there are 'Clear Fields' and 'Save' buttons. A 'Close' button is at the bottom center. The status bar at the bottom shows 'Disconnected' and 'Send/Receive Changes'.

5. On the right side of the screen, click the Category button.
6. A new window opens. Select the Account and the Category to receive the transfer funds, then click OK.

This screenshot shows the same 'MLS Transfers' window as above, but with a dialog box open. The dialog box has two sections: 'Account' and 'Category'. The 'Account' field is populated with 'Foxboro 2nd Ward (406092-01)'. The 'Category' field is populated with 'Ward Missionary Fund'. There are 'OK' and 'Cancel' buttons at the bottom of the dialog. A red box highlights the 'Category' button in the background window. Another red box highlights the dialog box. The status bar at the bottom shows 'Disconnected' and 'Send/Receive Changes'.

7. Click Save, then click Close.

This screenshot shows the 'MLS Transfers' window after the dialog box has been closed. The 'Category' field in the destination table now shows 'Ward Missionary Fund'. The 'Save' button at the bottom right is highlighted with a red box. The 'Close' button at the bottom center is also highlighted with a red box. The status bar at the bottom shows 'Disconnected' and 'Send/Receive Changes'.

In order to complete the transaction and transmit the funds, two authorized individuals in the unit must enter their usernames and passwords.



# Verify Donations

Last Updated: 23 July 2014 at 12:47

## *Policy and Principles*

Contribution envelopes should be opened and verified on Sunday, except during tithing settlement, when they are opened and verified on the day they are received. Two persons—a member of the bishopric and a clerk, or two members of the bishopric—open each envelope together to verify that the funds enclosed are the same as the amount written on the Tithing and Other Offerings form. If the funds and the written amount differ, the contributor should be contacted as soon as possible to resolve the difference.

Checks should be made payable to the ward, not to the bishop or the Church.

## *Procedures*

If the amount written on the donations slip and the actual amount of the donation are different, you should talk to the donor right away to resolve the discrepancy. If you cannot talk to the donor right away, do the following:

1. After you and another priesthood holder verify the discrepancy, write it on the donation slip.
2. Sign the donation slip, showing that you witnessed the discrepancy, and have the other priesthood holder do the same.
3. Tell the bishop about the discrepancy.
4. If the donation includes more than one category, adjust the category with the largest amount.
5. Record and deposit the funds as usual.
6. Tell the member about the discrepancy as soon as possible.

To successfully resolve discrepancies, it is essential that you follow the companionship principle when opening envelopes and verifying donations.

# Viewing and Printing Reports and Financial Audit Forms

Last Updated: 15 May 2017 at 10:49

To access the Local Unit Financial Auditing System (LUFAS), go to [audit.ldschurch.org](http://audit.ldschurch.org). Log in using your LDS Account username and password.

In this article, the term stake also refers to districts. The term ward also refers to branches. The term unit or local unit refers to the stake or ward being audited.

## *Overview*

There are three types of reports and forms available in LUFAS:

- Blank unit financial audit forms
- Unit financial audit results, including details from financial audit worksheets
- Detail, summary, and exception reports to help manage the audit process and analyze prior audit results

Your current Church calling or assignment determines which reports and forms are available to you as well as the scope of the data those reports contain. For example, a bishop can see only information related to his ward, while stake leaders can generate reports for the entire stake. See the article “Accessing Local Unit Financial Auditing System (LUFAS)” for more information on the reports available to you in your Church assignment.

All report and form options generate a PDF file. You can view, print, or save these files on your computer for future use. Please remember that financial audit reports may contain highly sensitive information. You should secure all saved files so they are not readable if your computer is available to others or if your computer is lost or stolen.

## Exporting Report Details

Many reports may be exported to a CSV-formatted file (a comma-separated values file). CSV-formatted files can be imported into a compatible spreadsheet program, allowing for additional data review and analysis.

Each report page has an Export Data link located to the right of the Create My Report button. If the Export Data link does not appear on a report's page, the export function is not available for that report. Click the Export Data link to generate the CSV-formatted file.

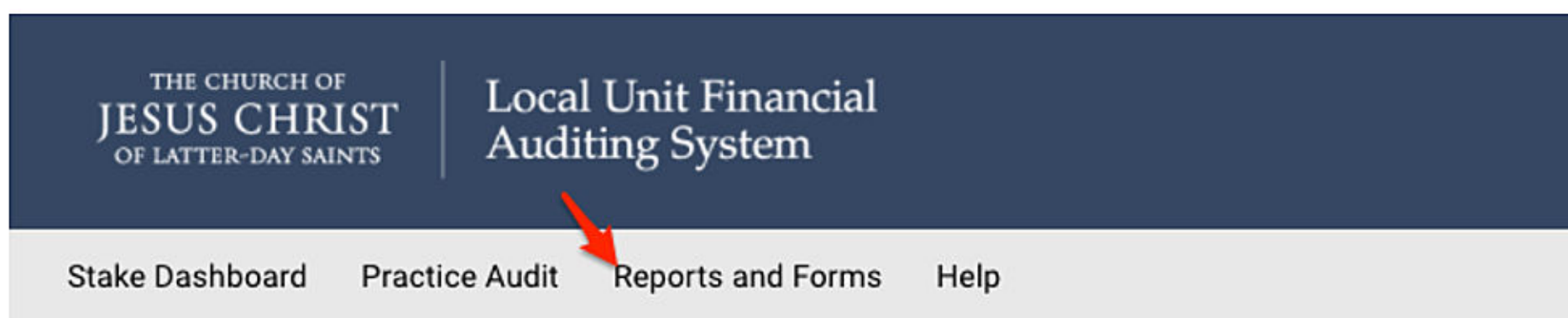
Note: You cannot export corrective action plan data or detailed unit audit worksheets to a CSV-formatted file.

## *LUFAS Reports and Financial Audit Forms*

### BLANK FINANCIAL AUDIT FORM

To view or print a blank financial audit form for the current period:

1. Click the menu option Reports and Forms. (The following screenshots are in English, but the layout is the same in all languages.)



2. Click Print an Audit Form.
3. Select your desired language from the drop-down menu located at the upper right of the screen.
4. Enter the unit name or the unit number of a unit in your stake. To view them all, enter %.
5. Click Search.
6. If multiple units meet your search criteria, select the name of the unit for which you want to print a blank audit form.

A blank audit form will generate and display in a separate browser window. Print the form using your browser's print capabilities.

Note: You can generate only the financial audit form for the current audit period. If you are conducting an audit for a previous period and you cannot locate the previous period's audit form, you may use the current period's form to conduct the audit.

### FINANCIAL AUDIT RESULTS AND WORKSHEET DETAILS

Financial audit results for each audit period are contained on the unit's corrective action plan that corresponds to that audit period. There are several ways to access corrective action plans:

- During an audit, click the Go To drop-down menu (found at the bottom of each audit page) and then select Corrective Action Plan.
- From the stake dashboard's Audit Submission Status section, click the View Audit Results button. This button is available after the audit is completed for the current audit period. To view

or print financial audit results from a prior audit period, identify the unit for which you want to view or print financial audit results. Select the unit name. From the unit's View or Sign Audits page, click View Audit Results for the line corresponding to the audit period you want to view or print.

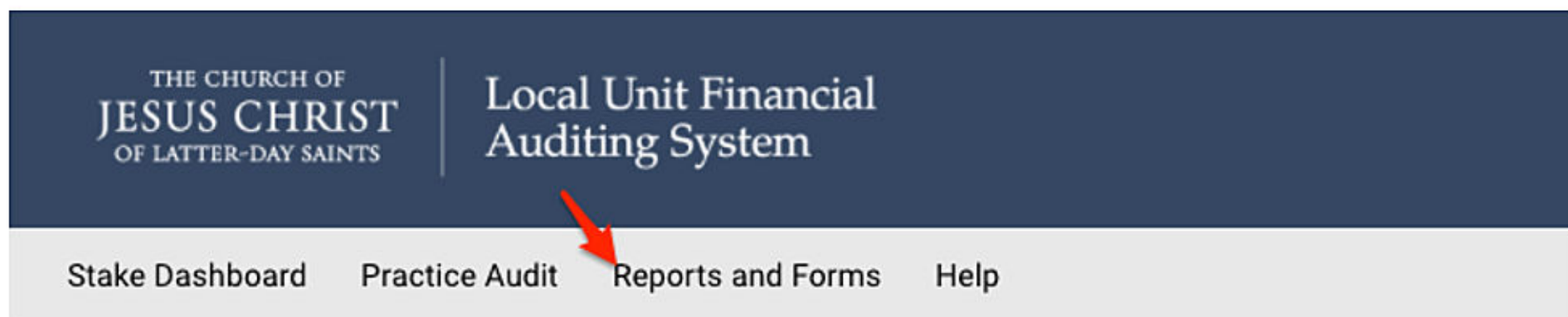
- From the stake dashboard's Audit Exceptions section, identify the unit for which you want to view or print financial audit results. The numbers displayed to the right of each unit's name and below the "Exceptions Identified" columns are links to that unit's corrective action plan. If no number is displayed, the audit for that period has not been submitted. Click on the exception number for the current audit period to display the current corrective action plan. Click on the exception number for the previous audit period to display the corrective action plan for the most recent past audit period.

When the corrective action plan is displayed, use the links on the right side of the page to view or print the corrective action plan or its detail worksheets.

#### DETAIL, SUMMARY, AND EXCEPTION REPORTS

To view or print available summary, detail, or exception reports:

1. Click the menu option Reports and Forms.



2. Click Create a Report.
3. Select the report you desire to view or print by clicking the report's title. A description of each report is provided below.
4. If the report has filtering parameters, input the filter information.
5. Click Create My Report.

### *Detail, Summary, and Exception Report Descriptions*

#### DETAIL REPORTS

Audit Exceptions and Delinquent Audits (S1):

This report lists audit exceptions and delinquent audits for the selected audit period. (Year-end audits are considered delinquent when submitted after March 15, and mid-year audits when submitted after September 15.) It also shows a history for any audit exceptions from the selected audit period and the five periods before it.

History of Delinquent Audits and Audit Exceptions (H1)

This report lists a complete history of audit exceptions and delinquent audits for the selected audit period and the five periods before it.

#### Delinquent Local Unit Audits (MA1)

This report lists delinquent local unit audits for the selected audit period. It also shows a history of delinquent audits for any units listed.

#### Electronic Approvals Report

This report shows the status of online audit sign-offs for each unit in the selected audit period. Units appear on this report when the online audit is started.

#### EXCEPTION REPORTS

##### Specific Audit Exceptions Report

This report lists all units that had one or more specified audit exceptions in the selected audit period or any of the preceding audit periods.

##### Resolved Audit Exceptions Report

This report summarizes the resolution of audit exceptions for the selected audit period.

##### Repeated Audit Exceptions Report

This report lists audit exceptions, from the selected audit period, that have been repeated for at least two consecutive audit periods.

#### SUMMARY REPORTS

##### Audit Submission Status (A1)

This report summarizes the submission status of local unit audits received for the selected audit period and the period before it.

##### Audit Exception Summary Report

The top portion of this report lists summary statistics for audits received and audit exceptions. The rest of the report lists audit exception rates and the number of exceptions by audit question.

##### Delinquent Audits Summary Report

This report summarizes delinquent local unit audits for the selected audit period and the five periods before it.





# Voiding a Check

Last Updated: 12 March 2014 at 13:50

## *Policy and Principles*

If a check has been printed but not given to the payee, there is no need to request a stop payment if there is a problem with the check. If the check is no longer needed for the purpose for which it was printed, void the check in MLS.

Note: If the check is lost, stolen, canceled, or no longer in your possession, contact your administrative office immediately to stop payment on the check. See "Stopping Payments."

## *MLS Procedures*

If you make a mistake printing a check or there is some other problem with the check, you need to void the check. Do not shred or tear the check up and throw it away.

Cut the signatures out of the printed check, and destroy the piece containing the signatures. Keep the rest of the check and check stub with the expense documents for that expense batch. You will need this for the auditors. Keep it for three years plus the current year in the United States or five years plus the current year in Canada. For other countries, follow guidelines from the assigned administrative office.

Void the check in MLS by doing the following:

1. On the MLS menu bar, click Finance.
2. Click View/Update Expenses.
3. Click the link for the check number you need to void. Note: If the check number is not listed in MLS, no further action is needed.
4. Click Void.
5. A window appears listing the reasons for which you may void the check. Click Continue.
6. Enter the reason you are voiding the check. Click OK.

Voided checks appear on the View/Update Expenses screen with three asterisks (\*\*\*) before the reference number.



## Processing Donations

### Guidelines for those who handle sacred funds:

- Those who handle the Lord's funds should be full-tithe payers.
- Always follow the companionship principle when handling Church donations.
- Never leave funds unattended or unsecured.
- Where possible, deposit funds on the same day they are collected, counted, and recorded.

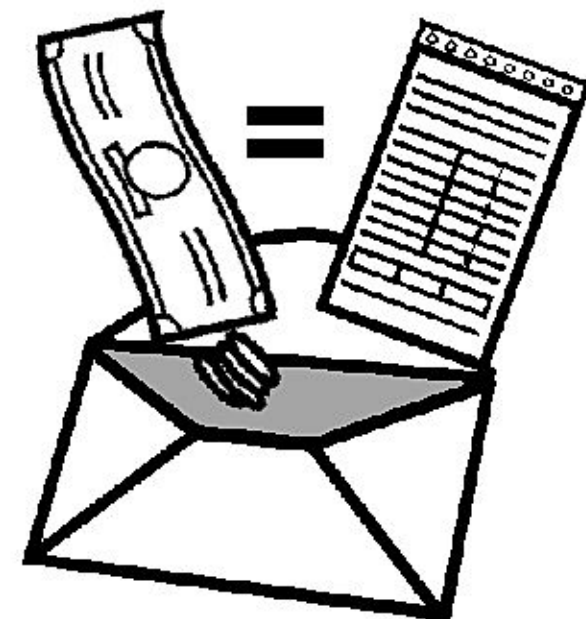
#### The Companionship Principle

The companionship principle requires two priesthood holders to be actively involved in opening the donation envelopes, counting the money, and recording the amounts in the Church financial software.

Having one person open envelopes and count money while the other person does something else is not adequate.

### Follow these steps to process donations:

1. Receive donations.
2. Open envelopes and verify amounts.
3. Record the donations.
4. Verify totals, authorize the transaction, and send donation information to the administration office.
5. Prepare the bank deposit.
6. File donation documents.
7. Deposit the money at the bank.



# When to Conduct Audits

Last Updated: 15 May 2017 at 10:38

## *When to Conduct Audits*

To ensure that funds are received and spent appropriately, financial audits should be conducted at least twice each year:

- Midyear audit in August (covering January through June of that year). These are due by September 15.
- Year-end audit in February (covering July through December of the previous year). These are due by March 15.

An audit may also be requested by the stake president at other times, such as after a new stake president or bishop is set apart. If performed, these audits are not submitted.

Local Unit Financial Auditing System