

## Appendix D

### NLT question regarding interpretation of G.17-5

#### National Leadership Team

#### **Recommendation 2.**

BOG 17-5B under the section on Deacons a reference is made to an annual audit for the congregation:

“Where the Session retains responsibility for financial matters, it shall follow this stipulation: the Treasurer shall report to the appointing body at each stated meeting, keeping a careful record of financial matters. *The appointing body shall be responsible for an annual audit of the finances of the church.*”

There is no corresponding instruction under Session responsibilities and so there is confusion as to the requirement for annual congregational financial audits.

**To clarify the issue, the NLT recommends that the Assembly adopt the following clarification as an Act of Assembly:**

***Financial accountability is essential to maintaining the integrity of congregations within the EPC. To that end, regular audits or financial reviews are strongly encouraged; however, the EPC does not require Sessions to conduct such audits or reviews.***