

WESTSIDE UU CHURCH - ANNUAL CONGREGATIONAL MEETING
June 11, 2023
PROPOSED BYLAWS CHANGE

CURRENT WORDING: Section 10.5.1. Audit Committee

An Audit Committee of three Voting Members of the Church, none of whom are members of the Board, shall be appointed by a majority of the Board and submitted for Church ratification at the annual business meeting. The committee shall audit the financial records of the Church not later than ninety days after the end of the fiscal year and report its findings to the Board.

CHANGE:

SUGGESTED WORDING FOR NEW: Section 10.5.1 Financial Reviews/Audits

An internal Financial Review should be ordered by the board to be done at least once every three years, usually before a new treasurer takes office. If problems arise that warrant the expense, the board should contract for an outside audit by a CPA firm. The committee shall review the financial records of the Church not later than ninety days after the end of the fiscal year and report its findings to the Board.

RATIONALE:

UUA practice recommends the above process which we have been following for at least the past four years, using the UUA Internal Financial Review form.

An internal financial review is a review of the congregation's cash management procedures, which can be done by any accountant, or any person with experience or expertise in performing audits or financial reviews.