

## Anti Fraud

Local Churches of the Canada West District and its elected boards and committees, administrative officers, employees and volunteers must, at all times, comply with all ethical principles, practices, and policies the church. The Church Board accepts its responsibility to undertake all appropriate actions to prevent and detect fraud against the church and/or its related ministries or that may be perpetrated by anyone associated with it.

The Pastor and Church Board, with the assistance of the treasurer and administrative assistant is charged with the responsibility for the following:

- Creating, demonstrating and maintaining a culture of honesty and integrity of the highest order by setting the tone 'at the top'. The administration should assure that all employees and volunteers understand and accept the Covenant of Christian Conduct (Manual Par. 28-35) as our standards for life and practice.
- Regularly assessing fraud risks and all related risks that may occur within the organization. This includes establishing and monitoring appropriate policies, procedures and controls designed to mitigate or eliminate the risk of fraud and abuse.
- Creating, implementing and monitoring a strong system of controls including continually seeking ways to increase security in the church and/or related ministries computer, recordkeeping, and payment systems.
- Training employees and volunteers to be alert to warning signs of fraud and/or unethical behaviour, as well as providing a system for reporting such matters. Reporting irregularities by creating a system by which volunteers and employees can report anonymously (to designated board representatives – or grievance committee, if management is involved) illegal or unethical actions they have witnessed or suspect. This system should promote a transparency with the external auditors.

Conducting regular (annual) reviews of the church's financial records including evaluating the church's antifraud policies and procedures, internal control systems and other relevant matters will be done on a regular basis. This review can be done by members of a lay audit committee, the internal audit staff, external auditors or other qualified consultants. The results of such reviews are to be communicated to the board and other authorized parties.

Our vision is: Here On Earth, as it is in Heaven.

We see a **movement** of churches who are change agents **with their neighbours** creating thriving communities through **partnerships** that result in vibrancy, support, innovation, and belonging.