



Integrity Tune-Up

ECFA's **Seven Standards of Responsible Stewardship™**, drawn from Scripture, are fundamental to operating with integrity. Accountability to God is vital, but people form their impressions of both people and organizations by looking at the outward appearances.

Governance, compliance with laws and stewardship of charitable gifts, all areas covered in ECFA standards, can either enhance or erode trust in a church or ministry. The items below were gathered by ECFA's team of CPAs and other professionals and are based on their review of ECFA membership applications, membership renewals and Standards Check-Ins.

Use this Integrity Tune-Up to assess how strong your organization is in these areas, and to help your organization enhance trust with donors, key relationships, ministry partners and the watching world.

Strong Governance



Do you approve top leader compensation? Annually approve top leader compensation package, even if amount does not change. Document approval in meeting minutes. [Click here for steps on approving comp that is over \\$150,000.](#)

YES
 NO



Do you approve related-party transactions? Adopt conflict of interest policy covering board members and key staff to address related-party transactions, ensuring the transaction is in the best interest of the ministry. [Find a sample policy here.](#)

YES
 NO



Do you maintain appropriate board/committee meeting minutes? Document in meeting minutes the actions taken by the board, including enough detail to support actions. Any committees used should also maintain minutes and provide those minutes to board for necessary action. [See sample minutes here.](#)

YES
 NO



Do you approve CPA engagement and meet with CPA in executive session? Obtain board approval of engagement or retention of independent CPA and document approval in meeting minutes. [Learn about strong financial oversight here.](#)

YES
 NO

Compliance with Laws



Do you conduct ministry outside of the U.S.? Appropriate international financial oversight includes compliance with U.S. tax law and OFAC procedures, maintaining discretion and control over funds received, and ensuring international grants are consistent with exempt purpose of ministry. [This eBook can help!](#)

- YES
 NO



Do you provide minister's housing allowance? If so, it must be officially and properly designated by the organization in advance of payment. Provide this [housing allowance worksheet](#) to help ministers decide how much to designate.

- YES
 NO



Do you have strong financial oversight? Provide reasonable assurance that operations are carried out and resources are used in a responsible manner by evaluating your performance on the [financial conditions described here](#).

- YES
 NO

Sound Stewardship



Do your appeals communicate truthfully with donors? When raising funds, all information in appeals should be current, complete and accurate. Look at your appeals as if you were a prospective donor to discern if they include all information you would want to know. [Assess yourself further here.](#)

- YES
 NO



Do you use matching or challenge gifts? These incentive type gifts have potential for great benefit, but also great misunderstanding. A matching gift is one that is at risk of not being received, in part or full, if other donors don't give. A challenge gift is one that will be received even if other donors give nothing. Avoid the use of "multiplier" language with challenge gifts. [Learn more here.](#)

- YES
 NO



Do you use proper wording on appeals? Use IRS suggested language regarding deductibility of gifts on appeals and webpages, letting donors know gifts are deductible to the extent allowed by law. If you use a deputized fundraising model communicate to donors that you maintain discretion and control of all gifts. [Learn more here.](#)

- YES
 NO

To find more info, visit [ECFA.org/Join](https://www.ecfa.org/Join).
If you have questions about the ECFA Standards,
visit [ECFA.org/Standards](https://www.ecfa.org/Standards).

