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## **Audit Benchmark for Local Spiritual Assemblies Policy**

As the Cause of Bahá'u'lláh advances in the world, our standards must also advance higher, both as individuals and through the love of and respect for our institutions, such as the Fund. The Universal House of Justice reminds us that the “funds of the Faith are a sacred trust, and Assemblies should be meticulous in handling and accounting for them.”

In addition to the audits of Local Spiritual Assemblies, the National Spiritual Assembly conducts and reviews the audits of its agencies annually, including those of the permanent Bahá'í schools and institutes, Regional Bahá'í Councils, Regional Training Institutes and external departments such as the Bahá'í International Radio Service and the Bahá'í Distribution Service. This professional financial assistance provides an extra level of protection for the institution of the National Bahá'í Fund. The National Spiritual Assembly also undergoes this vital process at the Bahá'í National Center when its financial records are audited annually by independent Certified Public Accountants.

Recently, the National Assembly has established a new policy requiring all Local Spiritual Assemblies with an annual cash flow of \$250,000 or more in contributions and investment income during a single fiscal year to have an audit performed by an independent Certified Public Accountant or firm. This will provide an added level of transparency and professional review of the operating procedures of these institutions.

The Universal House of Justice calls upon those “who are entrusted with the money of the Faith” to “render proper accounts to the National Spiritual Assembly, be faithful custodians of God’s trust, and be assured that such honesty and faithfulness will be richly rewarded from on High.”

For more information about audit procedures, please contact the Office of the Treasurer at 847.733.3583 or [finance@usbnc.org](mailto:finance@usbnc.org).