**International Christian Accrediting Association**

 **FINANCIAL REVIEWER FORM**

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|  |  |       |
| Name of School Being Reviewed |  | Date |
|       |       |       |  |       |
| City | State | Zip |  | Phone |
|       |       |
| Name of Person Serving as External Reviewer | Title |
|       |
| Address |  |  |
|       |       |       |  |       |
| City | State | Zip |  | Phone |

***TO BE COMPLETED BY EXTERNAL FINANCIAL REVIEWER:***

1. *Please describe your personal experience, education, and/or employment history that you feel qualifies you to serve as a qualified external financial reviewer for this school.*

1. *Are you an independent contractor, employee or an independent contractor, or other qualified individual who is NOT a regular employee supervised by this school or its sponsoring church ministry?*

1. *Do you feel that you have any other areas of conflict of interest that could prevent you from rendering an impartial and unbiased judgment regarding the financial accounting and reporting system of this school? If so, please describe below.*

1. *To the best of your knowledge and experience, please submit a professional, unbiased statement regarding whether the financial accounting and reporting process of the school follows an accounting system that is sufficient to the operation of the school. The process includes budget planning and implementation, tracking and review, and regular reporting and includes appropriate policies and procedures related to separation of duties, access controls, and required approvals to ensure the financial integrity, and, as appropriate, autonomy of the school..*

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|  |  |       |
| Signature |  | Date |

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| NOTE TO REVIEWER: ICAA recognizes that the financial statements supplied by the school are the responsibility of the school’s management and do not require the external financial reviewer to comment on the accuracy of the financial information provided by the school. An opinion regarding the process only is required and the external financial reviewer shall be held blameless regarding the accuracy of any financial data supplied by the school and/or its supporting church/ministry. |

*Revised March 2021*