

# DIOCESE OF BUFFALO INTERNAL AUDIT NEWSLETTER

Appropriate Parish/School Disbursements

10-2023

## INTERNAL AUDIT TEAM

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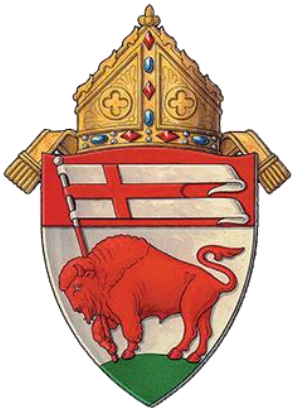
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For additional information regarding appropriate parish/school disbursements Please contact the audit team if you have any questions  
716.847.5572

Visit the Audit webpage for more Newsletters and other useful items/tools

<https://www.buffalodiocese.org/internal-audit/>

## WHAT ARE APPROPRIATE PARISH/SCHOOL DISBURSEMENTS?

- Payments for items related to the business operations for the parish, school, and organizations.
- Conforms to the policy of allowable expenses per direct correspondence and Business Administration – Best Parish Practice Manual, located on the Internal Audit Department webpage:

<https://www.buffalodiocese.org/internal-audit/>

### Personal Items:

Parish/School funds are **never** to be used for personal purchases. Personal items (Best Parish Practice Manual, pg. 8-1 through 8-2) include, but are not limited to:

- Food and beverages for rectory table more than a reasonable amount; The maximum allowable amount for rectory table is \$185 per week. Excessive or lavish restaurant charges, food purchases and excessive alcohol costs/purchases will be considered personal.
- Family, friends, and other clergy entertaining including meals, food, and alcohol. When socializing with others, request separate checks additionally allowing each clergy member to utilize their allowance for rectory table.
- Pet supplies including food, treats, toys, grooming, medications, and veterinarian care.
- Prescription, over the counter medications, vitamins, supplements, personal hygiene, or care items.
- Personal long-distance phone services and calls.
- Personal applications and subscriptions for cell phone or tablet/computer.
- Excessive cable television services including premium subscription channels, sport channel packages, Polish TV, OnDemand movie purchases, or other similar services. Note: Television service must be \$80 or less monthly. Any amount more than \$80 is considered personal and must be paid with personal moneys.
- Gasoline, auto maintenance and repairs, car/lease payments.
- Vacation and personal travel expenses including airfare, hotels, car rental, and food while on vacation or outside of the Diocese of Buffalo.
- Clothing or clothing alterations; Dry cleaning of vestments is allowable. Personal dry cleaning or laundry services in lieu of housekeeping services must be reasonable and within the Finance Council's approved budget for the parish/school.
- Appliances or furniture deemed personal (e.g., specialty cooking equipment, high tech electronic) as well as anything which will be taken at the time of reassignment.
- Sporting equipment and "hobby" equipment and supplies.

### NYS Sales Tax Exempt

Each parish and regional school are a 501(c)(3) organization and has an Exempt Organization Certificate which contains the six-digit New York State sales tax exemption number.

The Parish/School establish vendor and credit accounts utilizing the Sale Tax Exempt Certificate and must supply Form ST-119.1 to allow for sales tax free purchases. Therefore, personal purchases on the parish vendor or credit accounts are **NOT** permitted. If you need an updated form, contact NYS Department of Taxation and Finance at 1.518.485.2889.

Sale tax exempt forms (ST-119.1) **MUST** only be used for parish, school, and organizations in conjunction with the ministry of the parish/school/organizations. Forms must be completed with the full vendor information **PRIOR** to signing by the pastor.