

DIOCESE OF BUFFALO INTERNAL AUDIT NEWSLETTER

Parish Drives, Approved Capital Campaigns, Bequests, Memorials, and Donations

1-2024

INTERNAL AUDIT TEAM

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

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

Please contact the audit team if you have any questions
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PARISH DRIVES (ALT #204)

A Parish Drive typically covers smaller dollar projects which are revenues generated as a result of special limited time appeals (**2 or less projects a year, 2 - 6 months max combined**) or campaigns for a specific purpose. Examples of projects that would typically qualify for a Parish Drive include replacing the front door of the church, windows on the rectory, replacing or repairing the front stairs of the church, etc. Parish Drive Projects must be less than \$25,000.

- Projects between \$10,000 - \$25,000 need to be reviewed and approved by the Buildings & Properties Department and Renewal.

Supporting Documentation: Copy of a letter mailed to parishioners. Copy of a bulletin with information – i.e., Pastor's desk. A copy of the detailed General Ledger account used for the Parish Drive must be submitted with annual report.

APPROVED CAPITAL CAMPAIGNS (ALT #204.1)

A Capital Campaign is typically associated with requesting for funds over a period of a year or more for a large dollar amount expenditure and typically include pledges. Examples of projects which would typically qualify for a Capital Campaign would be building a new parish center, installing a new roof on the school building, remodeling/improving the cafeteria, or building a significant addition to an existing structure.

- Projects over \$25,000 **MUST** be reviewed and approved by the Bishop, prior to the request for donations and pledges.

Supporting Documentation: Pledge cards, invoicing / commitment reminders, etc. Copy of a letter mailed to parishioners. Copy of a bulletin with information. Chancery Approval Letter. A copy of the detailed General Ledger account used for the Approved Capital Campaign must be submitted with annual report.

★ **Watch for updated guidelines regarding Parish Drives and Approved Capital Campaigns expected in Spring of 2024, to be effective September 1, 2024.**

★ When filing the Annual Diocese of Buffalo Parish Financial Report, parishes **MUST** provide copies of Letter to Parishioners announcing the Parish Drive or Approved Capital Campaign, Parish Bulletin Announcement, or other evidential matter proving that a drive or a campaign has taken place. There must be a logical, sequential timing of events to qualify as a Parish Drive. It would not be appropriate to announce a Parish Drive six months after the work has been completed. However, it would be okay to accumulate several individual future projects completed in a shorter time frame into a Parish Drive. Parish Drives are not permitted to replace parish reserves.

BEQUESTS (ALT #205)

Receipts received via bequests as part of a donor's will, estate, or trust. It is usually a donor's way of leaving a legacy and ensuring the parish receives continued support.

Supporting Documentation: A signed legal document such as a will or letter from an attorney; check copy with "Estate of"; or correspondence from a family indicating from estate. Documentation of the bequest must be retained and submitted with the annual report along with detailed General Ledger report.

MEMORIALS (ALT #205)

Receipts received from individuals, families, and friends to honor the memory of a deceased individual, usually after a recent death, ("donation in Lieu of Flowers") or in conjunction with a Special Drive or Approved Capital Campaign.

Supporting Documentation: A card, a letter, or a copy of the check from the donor. Documentation of the memorial must be retained and submitted with the annual report along with detailed General Ledger report.

DONATIONS (ALT #206.2)

Donations are receipts received via offertory, Egiving, mail, walk-in for the parish, **regardless of the intended purpose**. Donations **do not include** Sunday & Holyday Collections, Special Collections, Approved Capital Campaigns, Memorials & Bequests.