

Parish and School Internal Control Self-Assessment Questionnaire

Introduction

This Internal Control Self-Assessment Questionnaire is a multipurpose tool to be used by parish Finance Council assessing the adequacy of internal controls within their organizations. The primary purpose of this tool is for the committee to **perform a self-review** in order to identify areas of weaknesses, non-compliance, and/or unsound business practices.

This assessment is **not** intended to cover all portions of the control environment and should be considered summary in nature.

This questionnaire is designed so that a “NO” response indicates an area of potential concern. A “NO” response suggests that the organization may be in non-compliance with a particular policy or procedure, and/or may have a missing or non-functioning control.

Parish Finance Councils are encouraged to self-assess themselves at regular intervals, depending on the outcome of the initial self-assessment. A parish or school with a significant number of “NO” responses should make needed changes and/or corrections, and then perform a follow-up self-assessment within a few months.

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	Yes	No	N/A
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Bank Reconciliation

Control Objective: To ensure every bank statement is promptly reconciled by a person not otherwise involved in the cash receipts and disbursements functions. To identify errors, irregularities, and adjustments for the Cash account.

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|--|--------------------------|--------------------------|--------------------------|
| 1. Are the bank accounts reconciled within a timely period after the end of each month? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Does the Pastor (or other responsible person) receive the bank statements unopened from the bank(s)? (Including cafeteria and organization accounts) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Does the Pastor open and review the bank statements and digital images/cancelled checks prior to the Business manager / bookkeeper? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Does the Pastor open and review all finance related mail? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Are bank reconciliations prepared by a person independent of the cash receiving, check processing, recording, and check signing functions? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. If the parish processes financial transactions over the Internet, are appropriate safeguards in place? (i.e. dual authorization, https (security encryption), etc.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Are all parish bank accounts identified with the parish's Federal ID #? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Are local banks surveyed at least annually to obtain a complete listing of all accounts using the parish name and / or Federal ID #? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Petty Cash

Control Objective: To ensure that petty cash funds are disbursed only for proper purposes, are adequately safeguarded, and are properly recorded.

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|---|--------------------------|--------------------------|--------------------------|
| 1. If a petty cash fund is maintained, is it maintained on an imprest basis? (i.e., cash plus receipts equals fixed petty cash) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is the responsibility of the fund vested in a single custodian? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Are the types and amounts of petty cash disbursements limited to incidental purchases? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Do persons receiving cash sign petty cash vouchers? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Are vouchers properly supported by invoices or receipts? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Is petty cash reimbursed by check only? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Are petty cash reimbursement checks payable only to the custodian or the parish and not Cash? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Are periodic counts of the petty cash fund made by an individual other than the custodian? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Is the cashing of checks out of the petty cash fund prohibited? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Are there physical safeguards over petty cash funds, including fire-resistant boxes, vaults, etc.? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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	Yes	No	N/A
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Church Cash Receipts

Control Objective: To ensure that all cash intended for the church is received, promptly deposited, properly recorded, reconciled and kept under adequate security.

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|---|--------------------------|--------------------------|--------------------------|
| 1. Immediately after each collection, are baskets consolidated into one basket in the presence of at least two ushers during the Mass? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Are these ushers periodically changed? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Do these ushers place the collection into a pre-numbered tamper evident bag and then place the basket (with bag) on the altar? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are the bag #'s recorded on a log sheet? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. After the Mass, is the collection transported by two unrelated individuals to a combination safe with limited access within the rectory? (A drop safe in the sacristy or rectory is strongly encouraged) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Are at least two members of the count team present when the safe is opened and do these same two transport the offertory to the count room together? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Is the weekly Mass collection counted in a secure area or location? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Is the weekly Mass collection counted by at least two unrelated individuals who are present at all times during the counting process? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Does the parish priest have a presence during the actual count? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Are individuals appointed / selected to count collections independent of the accounting / bookkeeping process? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Are the counted collections documented using a tally sheet? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Is the weekend collection counted and deposited on Sunday? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Are count team members unrelated and rotated on a periodic basis? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. Are tamper evident bags inspected before opening and are the serial numbers compared to the ushers' log sheet? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. Are checks restrictively endorsed (e.g. "for deposit only" to the parish's account) immediately? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. Does the individual responsible for the count perform a re-verification of the count? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 17. Do all members of the count team sign the tally sheet? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 18. Do the counters prepare the deposit slip(s), in duplicate after the count is completed? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 19. Is the original tally sheet(s) and validated bank deposit receipt given directly to the Pastor for review and initialing, then forwarded to the parish's bookkeeper for recording and filing? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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	Yes	No	N/A
20. Is the offertory collection counted exactly as it is received and deposited; funds are not exchanged or taken from the offertory collections?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. Is the cashing of checks out of the loose collection prohibited?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. Is money deposited in a bank account intact and on a timely basis?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. Are cash receipts posted by a person independent of the cash receiving and cash counting process?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. Are parishioners encouraged to use envelopes for offertory purposes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Is the amount of the offering indicated on the outside of the envelope for subsequent posting to parishioners' records?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26. Is the person responsible for recording parishioner contributions independent of the offertory collection and counting processes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27. Is a weekly contribution report generated and retained for seven years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Are the parishioner contributions reconciled weekly to the collection summary by a person independent of the counting and recording?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. Are statements sent to regular envelope users for income tax and verification purposes at least annually?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30. Do the contribution statements instruct the recipient to contact the Pastor (or another person independent of the cash collection, counting, and recording) with any questions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31. What happens to envelopes received during the week (e.g. held until Sunday or processed mid- week)? _			
32. Does your parish use PDS Church Office Management to track contributions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes:			
Is there a system administrator? Passwords? _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
User ID's? _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33. Is the system administrator someone other than the individual responsible for the contribution recordkeeping?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34. Are back-ups performed monthly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
And at year end?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
How long are they retained? _____ years.			

Other Income

1. If the parish receives income from rental activities, preschool programs, use of parking lots or any other non-church related activities - please describe these activities and the controls surrounding them:

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	Yes	No	N/A
2. Are pre-numbered triplicate copy receipts issued for funds received in the rectory office, including Mass offerings? By whom? _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Are these receipts reconciled to the bank deposit receipt? By whom? _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Are these receipts retained for supporting documentation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Cash Disbursements

Control objective: To ensure that cash is disbursed only upon proper authorization of the Pastor, for valid church business, and that all disbursements are properly recorded.

1. Are invoices or requests for expense reimbursements supported by appropriate receipts and / or approval indicating receipt of goods or services?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Are supporting documents (such as invoices) cancelled (check #, date, and amount) when checks are written?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Are all disbursements, except petty cash, made by check?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Are checks pre-numbered and used in sequence?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Are checks made payable to specific payees and not to "Cash"?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Are unused checks kept in a secure location with limited access when they are not in use?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Is a check register or computer generated cash disbursements journal maintained by the person processing the checks?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Is check-signing authority, on all parish accounts, vested in the Pastor (and other approved check signers) other than the bookkeeper?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. If a rubber signature stamp is used, does it remain in the Pastor's custody at all times?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Is the signing of blank checks prohibited?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Does the Pastor review supporting documentation (i.e. invoices) prior to signing checks (or after, if signed by other authorized person)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. What procedures are used for the issuance of checks when the Pastor (and parochial vicar(s)) are away? _____			
13. Are cash disbursements posted to the cash disbursements journal or the general ledger by a person independent of the authorization, check processing and check signing functions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Are disbursements posted to the records at least on a weekly basis?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Are paid invoices filed alpha, by year, and maintained by the parish?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Are paid invoices retained for seven years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Does only the Pastor authorize new vendors?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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	Yes	No	N/A
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Payroll

Control Objective: To ensure that payroll disbursements are made only upon proper authorization of management, to bonafide employees, that payroll disbursements are properly recorded, and that related legal requirements are complied with.

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| 1. Does the parish maintain personnel files with the following information? | | | |
| a. Uniform employment application and reference check? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Job descriptions? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Background check? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Code of Conduct forms? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Performance reviews? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Does the parish maintain payroll files with the following information: | | | |
| a. Salary or pay rates, changes in compensation and position? b. Are compensation changes approved by Pastor in writing? c. All Federal and NYS required forms? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is there a separate folder for employee I-9 Forms? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Is there an employee handbook? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Are vacations mandatory? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Is the payroll prepared and checks distributed by separate individuals? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Is the payroll register (or its equivalent) kept by the person processing the payroll checks? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Are employees and non-employees paid by check for services performed? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Are all payroll checks issued with pre-numbered checks? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Are payroll checks signed by the Pastor (or other approved check signer)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Is the summary of the payroll register posted to the general ledger by a person independent of the payroll processing, check signing and authorization functions? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Are bank statements and cancelled checks received directly and reconciled to the payroll register by a person independent of the processing, check signing and authorization functions? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Is the payroll distributed to the proper (general ledger) accounts? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Are the amounts withheld from the wages of each employee monitored? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Charitable Gaming

Control Objective: To ensure that all charitable gaming activities are conducted in accordance with the New York State Charitable Gaming Laws.

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|--|--------------------------|--------------------------|--------------------------|
| 1. Are financial reports of the organization's charitable gaming activities reported to the appropriate governing body? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Are monthly financial reports of charitable gaming activity submitted to the parent organization (i.e. the parish)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is a separate checking account maintained for all receipts and disbursements related to each form of charitable gaming? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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	Yes	No	N/A
4. Do the checks on these account(s) have preprinted consecutive numbers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Are all checks made payable to a specific person or corporation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Are checks made payable to "Cash" forbidden?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Are all checks signed by at least two people?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Are all receipts from charitable gaming deposited no later than the next banking day following the date of the charitable gaming session?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Are the results of each gaming session fully and accurately documented?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Is the separate gaming account reconciled monthly by someone other than the person who is authorized to sign checks on that account?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Are all charitable gaming records retained for at least seven years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Are all charitable gaming cash receipts counted by at least two people?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Are all charitable gaming financial reports prepared by someone other than the person(s) responsible for counting and depositing the cash receipts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

School Tuition & Fee Income

Control Objective: To ensure that all tuition and fees are promptly collected at the authorized rates, deposited, properly recorded, reconciled and kept under adequate security.

1. Describe the procedures used for counting and depositing tuition and fees receipts. (Include the person accepting funds; the storage of funds' who prepares the deposit slip; who deposits the money, etc.)

2. Is tuition remitted by check, restrictively endorsed immediately upon receipt, payable only to the school?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Are pre-numbered receipts issued? Is adequate control maintained over the sequence of used and unused numbers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Is the initial listing of receipts sent directly to the person responsible for the general ledger and bank reconciliation functions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Does a duplicate listing accompany the receipts for use in preparing deposit slips?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Is cash deposited in a bank account intact, and on a timely basis, by a person independent of the receiving and general ledger functions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Is the initial listing of receipts compared with the bank deposit slip(s)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Is a receipts summary prepared for use in posting to the cash receipts journal or general ledger?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Are cash receipts posted by a person independent of the cash receiving and processing functions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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	Yes	No	N/A
10. Are tuition receipts periodically compared with the tuition revenue estimates in the operating budget by an independent person?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Is tuition revenue periodically compared with enrollment data by an independent person?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Are tuition adjustments, allowances, and credits approved by an authorized individual (i.e., Pastor)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. If an outside service (i.e. FACTS or Smart) is utilized to collect tuition:			
a. Are bank deposits linked to a parish or school account?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Does the Principal review the external reports from the agency?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Does the Principal reconcile credits and adjustments to bank deposits or other supporting documentation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Are credit and adjustments approved by the Principal and in writing?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Does the school have a before / after school care program? Summer Camp? If so, how are these funds collected and deposited? _____			
15. Describe the procedures used for collecting and depositing money received for field trips, candy sales, books sales, etc. _____ _____ _____			
16. Who has access to undeposited cash receipts? _____ _____ _____			

Cafeteria

Control Objective: To ensure an adequate segregation of duties exists within the cafeteria operation. Please note the same general controls noted above are applicable for Cafeteria's also.

1. Do Cafeteria personnel turn in daily logs of sales and receipts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. Are these logs compared to the actual cafeteria deposits on a weekly basis, by a person independent of both the cafeteria and bookkeeping functions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Does the processing of items for payment include a final approval for payment by someone independent of cafeteria operations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Are internal routines under adequate control so that no one person has control over conflicting activities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Are internal financial statements available promptly after each month end?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>