

Section I Parish Information

Parish Name/Location:	
Parish Number:	
Family Number:	
Pastor/Admin./ Moderator:	
Vicar Forane:	
Finance Council Chair:	
Internal Control Officer:	
Bookkeeper/Business Manager:	
Principal (if applicable):	

Section II Introduction

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

This assessment is **not** intended to cover all portions of the control of the 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 the organization may be in non-compliance with a particular policy or procedure, and/or may have a missing or non-functioning control. A comment section is available with each section to explain or make note of recommendations. Additional sheets may be added if more space is required.

All Parish Finance Councils are required 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.

The pastor (or his designated representative*) along with the Trustees and Parish Finance Council Chairperson must review and sign the following: the Internal Control Self-Assessment Questionnaire, the Attestation Letter to Bishop Michael Fisher, and the Diocesan Annual Report. All three of these documents are due to the Diocese Internal Audit Department by November 1st of each year.

*A pastor may appoint an individual to review documentation, this designated representative should be someone segregated from the daily operations (not responsible for entering of transactions into PDS Ledger or Church Office or handling of cash receipts) of the parish and could include but is not limited to a member of the Finance Council, Trustee, parochial vicar, or family business manager.

Section III Parish Finance Council

Control Objective: To ensure the pastor/administrator has key personnel in position to ensure compliance with diocesan, local, state, and federal policies and regulations and make informed financial decisions for the parish.		YES	NO	N/A
1	Does the parish have an active Finance Council as required by Canon §537 and does it operate in accordance Section 1 of the Diocese of Buffalo Business Administration – Best Parish Practices?			
2	Does the Finance Council have a chairperson?			
3	Does the Finance Council have an Internal Control Officer?			
4	Do Finance Council members serve a prescribed term with regular rotation of members?			
5	Does the parish Finance Council meet at least quarterly?			
6	Does the Finance Council review budget to actual variances and approve financial reports at quarterly meetings?			
7	Are Finance Council meeting minutes maintained at the parish with the agenda and all reports reviewed at the meeting?			

Comments (please note the item number from above in your comments when referring to a specific question):

Section IV Societies and Organizations

Control Objective: To ensure that the pastor/administrator has knowledge and fiduciary control over all auxiliary organizations using the parish federal identification number.		YES	NO	N/A
1	Do all auxiliary organizations use your federal tax ID for banking purposes? *			
2	Do all auxiliary organizations submit periodic (quarterly) financial reports to the parish office?			
3	Do all auxiliary organizations submit end-of-year financial statements to the parish office?			
4	Are prior year records maintained and stored at the parish office?			
5	Is the pastor an authorized signer on auxiliary organizations banks accounts?			
6	Does the parish receive the bank statement for the auxiliary organization(s) at the parish office?			

*Not all societies and organizations will utilize your federal tax identification number. Organizations such as the Knights of Columbus, Knights of St. John, St. Vincent DePaul, Girl Scouts etc. will utilize the national or their own FEIN number. The parish should retain documentation of separate incorporated entities but are not required to report such entities on their financial reports.

Please list the names of societies and organizations at your parish along with their board members:

Comments (please note the item number from above in your comments when referring to a specific question):

Section V Bank Statements/Reconciliations/Financial Mail

These controls are critical in identifying misappropriation of funds and should not be discontinued for any reason.

Control Objective: To ensure every bank statement is promptly reconciled by a person not otherwise involved in the cash receipts and disbursement functions. To identify errors, irregularities, and adjustments for the cash account(s).		YES	NO	N/A
1	Does the pastor (or his designated representative) open and review all financial related mail to include bank statements?			
2	Does the pastor (or his designated representative) receive the bank statements unopened from the bank(s)?			
3	Do the bank statements include digital images or cancelled checks (Credit Unions do not provide digital images and cancelled checks should be requested by the parish)?			
4	Does the pastor (or his designated representative) open and review the bank statements and digital images/cancelled checks prior to the business manager/bookkeeper?			
	Review of the bank statement includes (but not limited to) ensuring signatures on digital images are valid; all checks are authorized; dual signatures are present where applicable by parish or legal requirement; and Zelle, Cash App, Venmo, PayPal activity, debit card and ACH activity is appropriate.			
5	Does the pastor (or his designated representative) sign or initial the bank statements to signify his review?			
6	Are all parish bank accounts identified with the parish Federal Identification Number?			
7	Are local banks surveyed at least annually to obtain a complete listing of all accounts using the parish name and Federal Identification Number? Also ensuring the pastor is an authorized signer. (Sample letter found on DOB website, Internal Audit webpage.)			
8	Are bank reconciliations for all cash accounts reconciled in a timely period after the end of each month?			
9	Are bank reconciliations prepared by a person independent of the cash receiving, check processing, recording, and check signing function?			
10	Is the Month-End Close Checklist and Review Procedures from Section 4 of the Diocese of Buffalo - PDS Ledger Operations Reference Manual utilized, completed and retained by the parish?			

	Section V Bank Statements/Reconciliations/Financial Mail continued	YES	NO	N/A
12	Are confirmations of ACH payments and bank transfers printed and signed by an authorized bank account signer?			
13	Does the parish have access to their online banking portal(s)? If yes, list banks for which the parish has online access to:			
14	If yes, identify the employee(s) that have access to the online banking portal.			

Comments (please note the item number from above in your comments when referring to a specific question):

Section VI Petty Cash

Control Objective: To ensure that petty cash funds are disbursed only for proper purposes, are adequately safeguarded, and are properly recorded.		YES	NO	N/A
How many Petty Cash Accounts does the parish have _____. List location and departments of all petty cash accounts:				
1	If a petty cash fund is maintained, is it maintained on an imprest basis? (i.e. cash plus receipts equals fixed petty cash amount).			
2	Is the responsibility of the fund(s) vested in a single custodian and properly secured with limited access?			
3	Are the types and amounts (under \$25) of petty cash disbursements limited to incidental purchases?			
4	Do people receive advances for purchases from petty cash signing petty cash vouchers?			
5	Are vouchers properly supported and attached to the applicable invoices and/or receipts?			
6	Is petty cash reimbursed by check only?			
7	Are petty cash reimbursement checks payable only to the custodian and not the parish or to Cash?			
8	Is a periodic review of the petty cash fund made by pastor (or pastors designated representative)?			
9	Is the cashing of checks using the petty cash fund prohibited?			

Comments (please note the item number from above in your comments when referring to a specific question):

Section VII Church Cash Receipts

Control Objective: To ensure that all cash intended for the church is received, promptly and properly deposited, recorded, reconciled, and kept under adequate security.		YES	NO	N/A
1	Immediately after each collection, are baskets consolidated into one basket in the presence of at least two ushers during the Mass?			
2	Are these ushers periodically rotated?			
3	Do these ushers seal the collection into a pre-numbered tamper-evident bag and then place the basket (with bag) near the altar or other designated secured location?			
4	Does the parish utilize a tamper-evident control log, signed by two ushers who seal the tamper-evident bag?			
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).			
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?			
7	Is the weekly offertory counted in a secure location at the parish?			
8	Are two counters inspecting the tamper-evident bags before opening and are the serial numbers compared to the ushers' log sheet? Do the counters sign the control log verifying their review?			
9	Is the weekly offertory counted by at least two unrelated individuals who are present at all times during the counting process?			
10	Does the pastor (or designated representative) have a periodic presence during the actual offertory count?			
11	Are count team members unrelated, independent of the accounting/bookkeeping process, and rotated at regular intervals?			
12	Do the count teams exclude bookkeeper, business manager or Church Office recorder from count teams?			
13	Is the offertory counted and deposited in a timely manner? (No later than the Tuesday after).			
14	Is the offertory counted and documented using an appropriate tally sheet?			

	Section VII Church Cash Receipts, continued	YES	NO	N/A
15	Does the individual responsible for the count perform a re-verification of the count?			
16	Do all counters sign the tally sheet?			
17	Do the counters prepare the deposit slip(s) and transport the deposit to be bank immediately after the counting process is complete?			
18	Is the offertory collection counted and deposited exactly as it is received, funds are not exchanged or taken from the offertory collection for any reason?			
19	Is the cashing of checks in the offertory prohibited?			
20	Are cash receipts posted by a person independent of the cash receiving and cash counting process?			
21	Are parishioners encouraged to use envelopes for offertory purposes?			
22	Is the amount of the offering indicated on the outside of the envelope for subsequent posting to parishioner's records?			
23	For offertory donations received by check, is the check number recorded on the outside of the envelope for subsequent posting to parishioner's records?			
24	Is the person responsible for recording parishioner contributions independent of the offertory collection and counting process?			
25	Is a weekly contribution Quick Posting Batch Report generated and retained and attached with other supporting documents to the PDS Ledger cash receipt batch report for seven years?			
26	Are the parishioner contributions reconciled weekly to the collection summary by a person independent of the counting and recording?			
27	Is there a documented 3-way reconciliation between the PDS Church Office batch reports, the validated bank deposit receipt, and offertory tally sheets reconciled?			
28	Are statements sent either via email or mail to regular envelope users for income tax and verification purposes at least annually?			
29	Do the contribution statements instruct the recipient to contact the pastor (or another independent of the cash collection, counting, and recording) with any questions about their statements?			

	Section VII Church Cash Receipts, continued	YES	NO	N/A
30	Are offertory envelopes received during the week secured and held and processed with other Mass Offerings?			
31	Does your parish use PDS Church Office Management to track contributions?			
	If yes, is there a system administrator who is someone other than the person responsible for the contribution recording and record keeping?			
	Are username and passwords required for each user and not shared?			
32	Is the original tally sheet(s) and validated bank deposits receipt given directly to the pastor (or his designee) for review and initialing and then forwarded to the bookkeeper for filing?			
33	Does the parish office provide a gift letter for single day donations taken together of \$250.00 or more upon request of the donor?			
33	Are quid pro quo gift letters provided to donors for all donations of \$75 or greater?			
34	Is the PDS Church Office reconciled to PDS Ledger quarterly using the Church Office Ledger Confirmation report?			
35	Are user requested backups/Cloud backups performed:			
	Weekly?			
	Are permanent backups made at the end of the fiscal and calendar year?			
	Are weekly and permanent backups stored on rotating flash drives and stored in a place other than the parish office?			

Comments (please note the item number from above in your comments when referring to a specific question):

Section VIII Egiving & ACH

Control Objective: To ensure that all third-party applications used for the collection of offertory and other income are received and recorded.		YES	NO	N/A
1	Does your parish/school utilize Venmo, PayPal, Givebutter, or other third-party software/platform which has an online “bank” account which can be /must be manually transferred to the parish/school bank accounts?			
a	Is the software/platform associated with a parish/school-controlled email account, and utilized only by the pastor or his designated representative(s)?			
b	Is the software/platform established to transfer funds to the parish/school operating account, raffle account of Mass offering bank accounts only?			
c	Is the “bank” account(s) maintained as an asset in PDS Ledger?			
d	Is the “bank” account(s) transaction activity printed and retained each month?			
e	Transactions in the “bank” account are restricted to deposits and transfers only?			
f	Is the “bank” account(s) activity reviewed each month by the pastor or his designee, and initialed indicating completion?			
g	Is the “bank” account(s) reconciled to PDS Ledger on a monthly basis?			
h	Is the “bank” account(s) brought to a \$0 balance at minimum each month?			
2	Does your parish utilize third party offertory including but not limited to WeShare or Vanco?			
a	Are all donations automatically transferred into the parish operating bank account?			
b	Are the donations entered into PDS Ledger at gross?			
b	Are fees associated with offertory/donations entered to a separate expense account established specifically for only online offertory processing fees and has an alternate account #206.2?			
c	Are donations entered into PDS Ledger within one week of deposit into your financial institution?			
d	Does the person entering contributions into PDS Church Office import the data using the Contributions Process: eGiving Wizard?			

	Section VIII Egiving & ACH, continued	Yes	No	N/A
e	Is a documented three-point reconciliation (WeShare/Vanco reports vs bank account vs PDS Church Office/Formation Office) completed with all deposits?			
f	Is this 3 pt reconciliation reviewed by someone independent of the recording to PDS Church Office and PDS Ledger?			
3	Does the parish initiate ACH donations?			
a	Is parishioner data kept secure in a limited access safe when not being utilized?			
b	Does someone review and update ACH agreements with parishioners on an annual basis?			
c	Are all parishioner authorization records maintained for 7 years after the agreement has been terminated?			
d	To increase efficiency and reduce efforts, has the ACH process been considered converting to already parish established egiving functions?			

Comments (please note the item number from above in your comments when referring to a specific question):

Section IX Other Income

Control Objective: To ensure that all other business-related income is received, safeguarded and recorded properly in accordance with local, state, federal and diocesan policy.		YES	NO	N/A
1	Does the parish receive income from rental activities, preschool programs, before and after school programs, use of parking lots, or any other non-church related activities?			
	List all primary sources of other income:			
Section IX Other Income, continued		Yes	No	N/A
2	Are pre-numbered triplicate copy receipts issued for cash/checks received in the rectory office, including Mass offerings? By Whom: _____			
3	Are these receipts reconciled to the bank deposit receipt? By Whom: _____			
4	Are the 2 nd and 3 rd copies of receipts retained for supporting documentation? (2 nd copy with deposit information, 3 rd copy remains in book)			
5	Has the parish reviewed the unrelated business income to determine if this income is taxable?			
6	Does the parish collect and remit sales tax as appropriate? (2 or more prepared meals, resale of items including concession stands, bingo kitchen, and other merchandise)			

Comments (please note the item number from above in your comments when referring to a specific question):

Section X 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.		YES	NO	N/A
1	Are invoices or requests for expense reimbursement supported by appropriate receipts and/or approval indicating receipt of goods or services?			
2	Are supporting documents (such as invoices) cancelled (check #, date, and amount) when checks are written? (i.e. attaching check stub)			
3	Are all disbursements, except petty cash, made by check?			
Section X Cash Disbursements, continued		Yes	No	N/A
4	Are checks pre-numbered and used in sequence?			
5	Are checks made payable to specific payees and not to “Cash”			
6	Are unused checks kept in a secure location with limited access when not in use?			
7	Is a check register or computer-generated cash disbursements journal maintained by the person processing the checks?			
8	Is the check-signing authority, on all parish accounts, vested in the Pastor (and other approved check signers) other than the bookkeeper or business manager?			
9	If a signature stamp is used, the stamp remains in the pastor’s custody at all times?			
10	Is the signing of blank checks prohibited?			
11	Are checks payable to an authorized account signer, signed by another authorized signer?			
12	Does the pastor or other authorized signer review supporting documentation (i.e. invoices) prior to signing checks?			
13	What procedures are used for the issuance of checks when the pastor and other authorized signers are away from the parish?			
14	Are disbursements (manually written checks) posted to the records within a few business days?			

15	Are paid invoices filed alphabetically, by year, and maintained by the parish?			
16	Are paid invoices retained for seven years?			
17	Does only the pastor authorize new vendors?			
18	Does the pastor or other officer of the corporation sign contracts?			
19	Are certificates of insurance on file for all vendors performing service work?			
20	Is the new vendor setup function of PDS Ledger utilized when establishing new records?			
21	Are W9s on file for all vendors conducting business at the parish?			

Comments (please note the item number from above in your comments when referring to a specific question):

Section XI Payroll

Control Objective: To ensure that payroll disbursements are made only upon proper authorization of management, to bona fide employees, that payroll disbursements are properly recorded, and that related legal requirements are complied with.		YES	NO	N/A
1	Does the parish maintain personnel files with the following information?			
a	Uniform employment application and reference check?			
b	Job descriptions			
c	Background check (less than 5 years old)			
d	Code of conduct forms			
e	Performance reviews			
f	Fraud Policy and Response Plan?			
2	Does the parish maintain payroll files with the following information:			
a	Salary or pay rates, changes in compensation and position?			
b	Are all compensation changes approved by the pastor in writing?			
c	All federal and NYS required forms?			
3	Is there a separate folder for I-9 forms?			
4	Is there an employee handbook?			
5	Vacation and/or PTO plans are enforced and encouraged?			
6	Are employees and non-employees paid by check for services performed?			
Section XI Payroll, continued		Yes	No	N/A
7	Are payroll checks signed by the pastor (or other approved check signer)?			
8	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?			
9	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?			
10	Is the payroll distributed to the proper (general ledger) accounts?			

11	Are the amounts withheld from the wages of each employee monitored?			
12	Do all employees submit a signed time sheet each pay period?			
13	Does the time sheet reflect any lunch break as required by law?			
14	Are time sheets reviewed and approved by the employee’s supervisor?			
15	Is the payroll register reviewed and signed each pay period by the pastor (or his designee) items including but not limited to; rates of pay, overtime, negative deductions, and unknown “other earnings”?			
16	Are all bonuses and gifts (Christmas, Easter, Ordination) processed through the payroll system, included in gross wages and in accordance with Chancery requirements?			

Comments (please note the item number from above in your comments when referring to a specific question):

Section XII Charitable Gaming

Control Objective: To ensure all charitable gaming activities are conducted in accordance with the New York State Charitable Gaming Laws and Regulations.		YES	NO	N/A
1	Are monthly financial reports of charitable gaming activity submitted to the parish from all departments and organizations (i.e. School, Home School, Holy name, Altar & Rosary, etc.)?			
2	Are the monthly reports of charitable gaming activity reviewed to ensure all appropriate activity is transacted through the parish raffle account? (ALL split club and raffle activity of the parish must be reported, to include societies and organizations that might engage in similar activity).			
3	Are quarterly and annual reports completed, reviewed and filed with the appropriate governing body?			
4	Are all charitable gaming financial reports prepared by someone other the person(s) responsible for counting and depositing the cash receipts?			
5	Is a separate checking account maintained for all receipts and disbursements related to each form of charitable gaming? (Bingo, Bell Jar, Raffle, Wheel, Card Game etc.)			
6	Do the checks on these account(s) have preprinted consecutive numbers?			
7	Are all checks made payable to a specific person or corporation?			
8	Are check made payable to "Cash" prohibited?			
9	Are all checks signed by at least two people in accordance with the NYS Charitable Gaming regulations?			
10	Are all receipts from charitable gaming deposited no later than the next banking day following the date of the charitable gaming session?			
11	Are receipts not deposited immediately safeguarded in a drop safe with limited access?			
12	Are the results of each gaming sessions fully and accurately documented?			
13	Is the separate gaming account reconciled monthly by someone other than the person who records activity, writes checks, and signs checks?			
14	Are all charitable gaming records retained for at least seven years?			
15	Are all charitable gaming cash receipts counted by at least two unrelated people and documented on a cash count sheet?			

	Section XII Charitable Gaming, continued	YES	NO	N/A
16	Is the count documented on a cash count sheet signed by both counters?			
17	Are W9 forms on hand for all winners requiring a W2G?			
18	Are W2Gs issued to winners of raffles as required by law?			

Comments (please note the item number from above in your comments when referring to a specific question):

Section XIII 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?		YES	NO	N/A
1	Describe the procedure used for counting and depositing tuition and fees receipts. (Include the person accepting the funds, the storage of funds, who prepares the deposit slips, who deposits the money, etc.):			
2	Is tuition remitted by check, restrictively endorsed immediately upon receipt, payable only to the school or parish?			
3	Are pre-numbered receipts issued for cash/check payments?			
Section XIII School Tuition & Fee Income, continued		YES	NO	N/A
4	Is deposit information of receipts and supporting documentation sent directly to the person responsible for the general ledger and bank reconciliation functions?			
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?			
7	Is deposit information of receipts compared with the verified bank deposit slip(s)?			
8	Is a receipts summary prepared for use in posting to the cash receipts journal or general ledger?			
9	Are cash receipts posted by a person independent of the cash receiving and processing functions?			
10	Are tuition receipts periodically compared with the tuition revenue estimates in the operating budget by an independent person?			
11	Is tuition revenue periodically compared with enrollment data by an independent person?			
12	Are tuition adjustments, allowances, and credits approved by an authorized person (pastor)?			

13	If an outside service (Facts/Blackbaud/Tads) is utilized to collect tuition:			
a	Are bank deposits linked to a parish or school account?			
b	Does the principal or their designated representative review the external reports from the agency?			
c	Does the principal or their designated representative reconcile credits and adjustments to bank deposits or other supporting documentation?			
d	Are credit and adjustments to tuition records approved by the principal in writing?			
e	Reports from the outside servicer regarding the details of the ACH deposit are printed and reconciled with the bank, and attached to the C/R batch report?			
f	Is the tuition subsidiary ledger (Facts, TADS, Blackbaud, etc.) reconciled at least quarterly to the parish/school general ledger?			
	i. Are all variances/differences researched and resolved?			
Section XIII School Tuition & Fee Income, continued		YES	NO	N/A
	ii. Is the reconciliation documented?			
	iii. Is this reconciliation reviewed by an independent individual, i.e. member of the School Board/Finance Council?			
14	Does the school have a before/after school program or summer camp? Identify program(s):			
	If yes, describe the process of how the funds are collected, deposited and reconciled:			
15	Describe the procedures used for collecting and depositing money received for field trips, candy sales, book sales, dress down days etc.:			

16	Who has access to the undeposited cash receipts:			
17	Cash receipts are deposited at least weekly?			

Comments (please note the item number from above in your comments when referring to a specific question):

Section XIV School Board

Control Objective: To ensure that the pastor/administrator has key personnel in position to ensure compliance with diocesan, local, state, and federal policies and regulations and make informed financial decisions for the parish.		YES	NO	N/A
1	Does the school have an active school board?			
2	Are the school board’s agendas, supporting reports along with meeting minutes retained at the school or parish office?			
3	Does the school board make-up meet the requirements of the school board by-laws?			
4	Do school board members serve a prescribed term with regular rotation of members?			
5	Does the school board meet at least quarterly?			
6	Does the school board review budget to actual variances and approve financial reports at quarterly meetings?			
7	Dates of meetings since for the fiscal year (9/1-8/31):			

Comments (please note the item number from above in your comments when referring to a specific question):

Section XV Cafeteria

Control Objective: To ensure an adequate segregation of duties exists within the cafeteria operation. Please note the same general controls noted above in section XI are applicable for Cafeterias also.		YES	NO	N/A
1	Do cafeteria personnel turn in daily logs of sales, register tapes and cash receipts?			
2	Are these logs compared to the actual cafeteria deposits on a weekly basis, by a person independent of both the cafeteria and bookkeeping functions?			
3	Does the process of items for payment include a final approval for payment by someone independent of cafeteria operations?			
4	Are internal routines under adequate control so that no one person has control over conflicting activities?			
5	Are internal financial statements available promptly after each month end?			

Comments (please note the item number from above in your comments when referring to a specific question):

Section XVI Financial Reporting and Documentation

Control Objective: To ensure that reporting is in place to ensure accurate documentation and protection of all parish financial activity.		YES	NO	N/A
1	Is the parish tax exempt certification status updated with the current version of the form?			
2	Are sales tax exempt forms only signed when needed, and for specific vendors (no blanket forms or pre-signed forms)?			
3	Are sales tax exempt forms only used for official parish/school business?			
4	Access to the general ledger is restricted to the appointed parish personnel?			
5	Are usernames and passwords required for all users of the ledger program?			
6	Is the sharing of usernames and passwords prohibited?			
7	Is the security admin someone other than the business manager or bookkeeper, preferably someone who is off-site?			
8	Are all parish financial records stored and labeled by fiscal year and include a destruction date per the records retention policy?			
8	Does the parish prepare an annual budget for each department (school/parish/faith formation/cemetery/cafeteria)?			
9	Is the approved budget balanced (break even or surplus)?			
a	If no, has the deficit been discussed regarding resolution or has a fundraising effort been put into place?			
b	Is this plan documented in the Finance Council Meeting Agenda and minutes?			
10	Is the budget recorded to PDS Ledger?			
11	Who is involved in the budget preparation process:			
12	Are monthly reports of income and expenses compared to the approved budget submitted to each department head for review?			

13	Are questions regarding the monthly reports reviewed by someone other than the person responsible for making the deposits and recording the entries to the parish bookkeeping system?			
	Section XVI Financial Reporting and Documentation, continued	YES	NO	N/A
14	Are adjustments made after identifying errors?			
15	Are adjustments reviewed by the pastor or his designee?			
16	Has an annual report been provided to parishioners at the end of the fiscal year? If yes, does this include Assets, Liabilities, Income, Expenses and a budget for the next fiscal year? Date annual report was issued:			

Comments (please note the item number from above in your comments when referring to a specific question):

Section XVII Mass Offerings

Control Objective: To ensure that adequate safeguards are in place for the receipt, control, and disbursement of Mass Offerings.		YES	NO	N/A
1	Are Mass offerings accounts reconciled to paid intentions at least on a quarterly basis?			
2	Are bination/trination and dual intentions donated to one of the approved Bishop’s charities?			
3	Are estate Masses tracked and recorded in accordance with the wishes of the estate?			
4	Are Mother’s Day/Father’s Day/All Soul’s Masses properly recorded and tracked per diocesan policy?			
5	Is the pastor celebrating one <i>pro populo</i> Mass intention each week (unpaid)?			
Section XVII Mass Offerings, continued		YES	NO	N/A
a	If delegated to a parochial vicar or visiting priest, does the pastor sacrifice a different offering to the presiding priest of the <i>pro populo</i> ?			
6	Are Mass Offerings deposited in a timely fashion?			
7	Does the parish only retain a reasonable number of Mass Offerings that can be said in one year? (# of Masses per week x # of weeks = number of intentions and offerings retained?)			
8	Does the parish have a large surplus or deficit in the Mass Offerings account?			
a	If yes, have you contacted the Chancery regarding a resolution?			

Comments (please note the item number from above in your comments when referring to a specific question):

Section XVIII Family Faith Formation

Control Objective: To ensure that adequate safeguards and controls are in place for receipt and deposit of Faith Formation tuition and donations.		YES	NO	N/A
1	Describe the procedure used for counting and depositing tuition and fees receipts. (Include the person accepting the funds, the storage of funds, who prepares the deposit slips, who deposits the money, etc.):			
2	Is tuition remitted by check, restrictively endorsed immediately upon receipt payable only to the parish?			
3	Are pre-numbered receipts issued for cash/check payments?			
Section XVIII Family Faith Formation		YES	NO	N/A
4	Are cash and checks deposited in a bank account intact, and on a timely basis, by a person independent of the receiving of funds and recording to the parish ledger program?			
5	Are tuition receipts periodically compared with the tuition revenue estimates in the operating budget by an independent person?			
6	Are tuition and fee receipts (per PDS Ledger) compared to registration forms to ensure payment is received and recorded?			
7	In an outside service (WeShare, Vanco) utilized to collect tuition:			
a	Are bank deposits linked to a parish account?			
b	Does someone review the external reports from the agency?			
c	Does someone in the faith formation department reconcile credits and adjustments to bank deposits or other supporting documentation?			
7	Are registration forms “cancelled” by recording the method and amount of payment received and the initials of the person who took the payment?			

8	Are tuition waivers, adjustments, allowances, and credits approved by an authorized person (pastor)?			
9	Does someone independent of the collection and deposit of faith formation receipts reconcile Church Office/Formation Office to PDS Ledger at least quarterly?			

Comments (please note the item number from above in your comments when referring to a specific question):

Section XIX Signatures and Attestation

We, the undersigned, acknowledge the following concerning this questionnaire:

1. We are familiar with these internal controls as recommended by the Diocese.
2. Where we have answered “NO” to a question, we have explained why we are not compliant with the control at this time.
3. We have met to review and discuss all of the above internal controls and represent that they are functioning as required except where indicated otherwise.
4. We have established a plan to become compliant with those policies and procedures which we have answered “NO” to.
5. We are not aware of any parish/school/cemetery/faith formation checking, savings, or other asset accounts that have been omitted from the accounting records and our financial reports.

Signatures:

Pastor/Administrator _____ Date _____

Finance Council Chair _____ Date _____

Finance Council Internal Control Coordinator _____ Date _____

Business Manager _____ Date _____

Bookkeeper _____ Date _____

Principal _____ Date _____

School Board Chair _____ Date _____