Date: _____

RE: 2025-2026 Fiscal Year Parish Financial Report for:

_____ _____

(Print Name of Parish, City) *(Family, Parish Number)*

Dear Most Reverend Michael W. Fisher:

Enclosed is our signed copy of the Parish Annual Financial Report for the fiscal year ending **August 31, 2026**.

As Pastor/Administrator/Priest in Solidum and Treasurer/Secretary of the parish corporation, in conjunction with the business manager or bookkeeper, one of our primary duties is to be a good steward of the resources which have been entrusted to us in service of God's people. The attached annual report is an all-inclusive report accounting for our receipts, expenditures, loans, and savings for the past year. Together, along with the Finance Council we have worked to implement the Diocese of Buffalo, Business Administration – Best Parish Practices, and have followed the directives from your office and the Chancery.

In making this report we personally, to the best of our knowledge and with due diligence, attest to the following and acknowledge our responsibility for it:

1. All accounts (bank or otherwise) and investments of or holding parish funds are listed in this report, including Mass offering and auxiliary organization accounts. All account titles include the parish name match the name on file with the Internal Revenue Service and the Federal Employer Identification Number (EIN#) issued to the parish. The Pastor/Administrator/Moderator is a signatory on all accounts.

   All known accounts and investments are under EIN# _____.

2. There has not been and is no commingling of personal and parish/school/institutional funds.

3. The Internal Control Self-Assessment Questionnaire (Addendum A) has been completed and it accurately represents the internal controls in effect. Additionally, it is included with our submission of the Parish Financial Report and this Attestation Letter.

The above items 1-3 are hereby attested to by the Pastor/Administrator/Moderator/Business Manager or Bookkeeper:

Pastor/Admin/Moderator_____/_____Print Name/Signature

Business Mgr/Bookkeeper_____/_____Print Name/Signature

4. All investments held by the parish/school are annually reviewed to ensure reasonable care is taken to maintain compliance with USCCB guidelines.

5. To the best of our knowledge and belief, the annual financial report, including the accompanying schedules, is an accurate and complete accounting of our finances including all revenue, expenses, savings, investment, and loan balances.

6. We are not aware of any instances of loss by fraud or theft in the past year, except for those which have already been reported to the Diocesan Internal Audit Department, if any.

7. Parishioners were provided financial statements for the fiscal year ending **August 31, 2026**.

   The information included but not limited to the balance sheet (assets and liabilities) and income statement (receipts and expenses) and the approved budget for the **2026-2027** fiscal year.

   Both the financial statements and approved budget were provided to our parishioners on:

   Date: _____

8. There is an active Finance Council in place which meets at least quarterly to discuss and review actual & budgeted financial results, the internal controls of the parish, and all expenditures greater than $25,000. Agenda, supporting reports, and meeting minutes are retained and on file in the Family/Parish office.

9. Meetings of the Finance Council during the above period, and since the end of the period, were held on the following dates:

   _____ _____ _____

   _____ _____ _____

   _____ _____ _____

   _____ _____ _____

10. We hereby affirm the parish has complied with the following provisions for internal controls:

    A. Communicate to employees and volunteers and implement a system of internal controls and a program of internal control review for the parish as outlined in the Diocese of Buffalo Business Administration - Best Parish Practices manual. The program of internal control review shall be a structured, continuing, and well-documented system designed to identify internal control weaknesses, identify actions which are needed to correct these weaknesses, monitor the implementation of necessary corrective actions, and periodically assess the adequacy of the parish's internal controls.

    B. Make available to each employee and volunteer of the parish the Diocese of Buffalo Fraud Policy and Fraud Response Plan which the employees and volunteers of the parish shall be expected to comply to emphasize the importance of and responsibility for effective internal controls. All employees and volunteers who handle cash should review and sign. These signed copies should be retained in the parish office.

    C. Designate an Internal Control Coordinator:
    (Finance Council member's name: _____)

       i. Who shall report to the Finance Council to implement and review the Internal Control Self-Assessment Questionnaire responsibilities.

ii. Controls should be periodically tested by the coordinator and the results reported to the Finance Council and included in the Finance Council meeting minutes.

D. Implement education and training efforts to ensure employees and volunteers within such parish have achieved adequate awareness and understanding of internal control standards and, as appropriate, evaluation techniques.

11. We are responsible for programs and controls consistent with the current diocesan policies in accordance with the Diocese of Buffalo Business Administration - Best Parish Practices, section 5 - "Financial Governance, Reporting and Controls" manual.

    We represent we have reviewed the completed and submitted the Internal Control Self-Assessment Questionnaire (Addendum A) and have **tested at least twelve (12) internal controls** at random within the past fiscal year, reported the findings to the Finance Council, and have corrected any deficiencies noted. Any exceptions to these representations are noted on page 4.

The above items 4-11 are hereby affirmed by the Trustees and members of the Parish Finance Council:

TRUSTEES:

Printed Name	Occupation	Signature

FINANCE COUNCIL MEMBERS:

Printed Name	Occupation	Signature

Trustee and/or Finance Council members may individually or as a group qualify any of the above affirmation items 4-11 if they believe it is necessary based on information made available to them or the lack of information to sufficiently carry out their responsibilities. The following exceptions are made:

_____

_____

_____

In making this report it is understood by the undersigned and all parish Trustees and Finance Council members signing this report, the parish Trustees and Finance Council members shall have no legal liability for a defalcation except for any individual found to be complicit in such defalcation. As used in this report the term "complicit" shall mean aid and abetting the defalcation and/or having knowledge of a defalcation and failing to report it to the diocesan Internal Audit Department or to take action to prevent it and/or to engage in gross negligent conduct such that such conduct permitted the defalcation to occur.

Additionally, parish Trustees and Finance Council members are covered by the Diocese of Buffalo Directors and Officers Liability Insurance provided they have not been complicit in such defalcation.

Sincerely yours,

_____ _____

Pastor / Administrator / Moderator Signature Date