

General Information

	<u>YES</u>	<u>NO</u>
1. Are the responsibilities of the parish finance council documented in writing?	_____	_____
2. Does the finance council meet regularly? Frequency: _____	_____	_____
3. Are minutes kept of the meetings?	_____	_____
4. Are the job responsibilities for employees documented in writing?	_____	_____
5. Are limits for authorizing transactions specified in writing?	_____	_____
6. Do written parish policies exist governing acceptable business practices, conflicts of interest, codes of conduct for parish staff and volunteers?	_____	_____
7. Is there an established and effective method for communicating accounting policies, procedures, internal controls, and legislative and regulatory requirements to staff?	_____	_____
8. Are financial and analytical reports prepared regularly?	_____	_____
• On a timely basis?	_____	_____
• In sufficient detail to understand the operations?	_____	_____
• Are asset and liability account balances reconciled to the accounting records?	_____	_____
9. Does the parish prepare a financial budget?	_____	_____
10. Is there follow-up of key budget variances?	_____	_____
11. Does the parish have an inventory of property for insurance purposes?	_____	_____
12. Is this inventory periodically updated? Frequency: _____	_____	_____
13. Does the staff have experience and education in fulfilling their job responsibilities?	_____	_____
14. Are important and valuable documents (checks, disks, sacramental records) kept in a secure and fire proof location?	_____	_____
15. Are there adequate methods to prevent unauthorized access to offices (locks, receptionists)?	_____	_____
• To accounting documents (locked files, vaults)?	_____	_____
• To computer terminals (passwords)?	_____	_____
• To computer programs (passwords)?	_____	_____
• To disks and tape backups?	_____	_____
• To hard copy documentation?	_____	_____
16. Is there adequate physical protection for the following in case of an accident or catastrophe:	_____	_____
• For manual records?	_____	_____
• For data stored on magnetic media?	_____	_____
• For computer hardware?	_____	_____
• For inventory?	_____	_____
• For the building?	_____	_____
17. Is continuity of processing and safeguarding of files and programs assured by:	_____	_____
• Adequate backup and review routines?	_____	_____
• Off-site storage of critical files?	_____	_____
• Programs and system documentation?	_____	_____
18. Does a written record retention policy exist?	_____	_____
19. Are records retained and available to meet regulatory and diocese requirements?	_____	_____
Comments: _____		

Offertory Collections

	<u>YES</u>	<u>NO</u>
1. Are offertory collections placed in a secured location as soon as practical following each Mass or service?	_____	_____
2. Is a vault, locked drop box, or similar secured location used to secure offertory receipts?	_____	_____
3. Is each Mass collection kept in a separate marked bag?	_____	_____
4. Is access to the vault, drop box, etc. restricted?	_____	_____
5. Are count teams comprised of at least two individuals?	_____	_____
6. Are two or more count teams used for each count?	_____	_____
7. Are count team members rotated among different teams?	_____	_____
8. Are count team members related to each other?	_____	_____
9. Are members of the parish staff excluded from the count teams?	_____	_____
10. Are all checks immediately endorsed for deposit during count procedures?	_____	_____
11. Is an offertory collection report compiled during each count and signed in pen by all count team members?	_____	_____
12. Are all items from the offertory collection counted by the count teams?	_____	_____
13. Who takes the deposit to the bank and when _____?	_____	_____
14. Is a copy of the counters' sheet, deposit slip, and deposit receipt placed together in a parish file?	_____	_____
15. Does the deposit include ALL Mass collections?	_____	_____
16. Are offertory collections deposited separately from other deposits?	_____	_____
17. Does an independent person compare the signed count sheet to the bank statement?	_____	_____
18. Does the pastor review and initial the counters' sheet information?	_____	_____
19. Are the offertory gifts recorded by parishioner name?	_____	_____
20. What system is used to track parishioner donations? _____	_____	_____
21. Are periodic parishioner reports printed and <u>RECONCILED</u> to check deposit information?	_____	_____
22. Are year end parishioner statements prepared by individuals other than those who:		
• Count the collection?	_____	_____
• Deposit the collection?	_____	_____
23. Are parishioners provided with periodic contribution statements?	_____	_____
24. If yes, for what period? _____	_____	_____
25. Are adequate tax substantiation receipts issued for contributions greater than \$250?	_____	_____
26. Are copies of tax substantiation letters and statements maintained in a separate file?	_____	_____

Comments: _____

Diocese of Dodge City
Parish Internal Control Questionnaire

Parish Name _____
City _____
Fiscal Year _____

Mail Receipts of Cash or Checks

	<u>YES</u>	<u>NO</u>
1. Is the mail opened by an individual other than the bookkeeper?	_____	_____
2. Are checks immediately endorsed for deposit to the parish bank account?	_____	_____
3. Is a record of all mail receipts of cash or checks prepared?	_____	_____
4. Is a copy of the list given to the bookkeeper with the checks for depositing?	_____	_____
5. Does anyone at month-end compare the daily receipts lists with the deposits posted on the bank statement?	_____	_____
6. Are bank deposits made frequently and intact? Frequency: _____	_____	_____
7. Are pre-numbered receipts issued for all cash received?	_____	_____
8. Is the sequence of unused receipts checked periodically?	_____	_____
9. Are used and unused receipts maintained in a locked location?	_____	_____
10. Are adequate tax substantiation receipts issued for contributions greater than \$250?	_____	_____
11. Are copies of tax substantiation letters and statements maintained in a separate file?	_____	_____

Comments: _____

Disbursements

	<u>YES</u>	<u>NO</u>
1. With the exception of minor petty cash items, are all disbursements made by check or Automatic Clearing House (ACH)?	_____	_____
2. Is supporting documentation provided for each check issued?	_____	_____
3. Are only original documents used to authorize disbursements?	_____	_____
4. Are checks made payable to cash prohibited?	_____	_____
5. Are invoices approved for payment by the Pastor or his designee before checks are prepared?	_____	_____
6. Is the pastor an authorized signer for parish bank accounts?	_____	_____
7. Is supporting documentation examined by check signers prior to issuance of checks?	_____	_____
8. Are invoices defaced or marked "paid" with check # and date to prevent reuse?	_____	_____
9. Does someone other than the bookkeeper or check signor mail the checks?	_____	_____
10. Are checks:		
• Pre-numbered?	_____	_____
• Imprinted with the parish corporation name?	_____	_____
• Imprinted with the account number?	_____	_____
• Are continuous check numbers used and accounted for and agreed to the internal computer generated numbers?	_____	_____
11. Are rubber stamp or other facsimile signatures prohibited?	_____	_____
12. Is the signing of blank checks before use prohibited?	_____	_____
13. Does the Pastor received unopened bank statements directly from the bank for any accounts for review prior to forwarding the statements to the appropriate individual?	_____	_____
14. Do the bank statements include:		
• Canceled checks?	_____	_____
• Photocopies?	_____	_____
15. Are bank statements reconciled promptly upon receipt as of the month-end date?	_____	_____
16. Are bank reconciliations printed for review with the detailed deposits in transit and outstanding checks?	_____	_____
17. Are the bank reconciliations compared to the cash balances reported in the financial statements as of month-end?	_____	_____
18. Does the Pastor or finance council review bank reconciliations?	_____	_____
19. Are blank checks in a secured location with restricted access?	_____	_____
20. Are voided checks defaced by removing the signature portion?	_____	_____
21. Are voided checks retained in order to maintain proper sequential integrity?	_____	_____
22. Is the activity for all bank parish and organizational bank accounts reported in the parish's financial statement?	_____	_____
23. Does the parish have multiple bank accounts? List each account by name & bank:		

24. Has a corporate resolution been presented to the parish banks indicating who are authorized signors on the account?	_____	_____

	<u>YES</u>	<u>NO</u>
25. Credit Card (Charge) Activities		
• Are credit cards or charge accounts issued in the name of the parish?	_____	_____
• Do employees have access to credit or charge cards?	_____	_____
• Are complete invoices or receipts attached to credit card statements detailing the charges?	_____	_____
• Are the charges reviewed by the Pastor?	_____	_____
• Are employees prohibited from making personal charges on parish accounts?_____	_____	_____
• Are any credit card balances included in the parish financial statements?	_____	_____

Comments: _____

	<u>YES</u>	<u>NO</u>
Personnel		
1. Do all employees with responsibilities for financial accounting, deposit preparation, or payment of invoices take vacation each year?	_____	_____
2. Does the Pastor approve in writing all employee payroll information:		
• Additions?	_____	_____
• Deletions?	_____	_____
• Rate changes? (Previous and new rate and effective date?)	_____	_____
3. Are time and attendance records, including hours worked, overtime, vacation and sick leave, and special benefits maintained, reviewed, and approved by authorized non accounting personnel?	_____	_____
4. Does the payroll register accompany the checks for signature?	_____	_____
5. Are payroll taxes and pension payments paid by the required due dates?	_____	_____
6. Are the most current W-4 forms maintained for all employees?	_____	_____
7. Are the following reports maintained for all employees?		
• Employment Application.	_____	_____
• Emergency Notification Form.	_____	_____
• Request for permission for Criminal Background Check	_____	_____
• Processed Criminal Background Check	_____	_____
• Attendance verification of Protecting God’s Children Awareness Session?	_____	_____
• Acknowledged receipt of Diocesan Policy for the Protection of Children and Young People and Guidelines for Implementation of the Policy, and Code of Pastoral Conduct of the Diocese of Dodge City	_____	_____
• I-9 (To be maintained in a separate file – ALL I-9’s together)	_____	_____
8. Are all employees eligible to participate properly enrolled in the:		
• Group Health Insurance Plan?	_____	_____
• Christian Brothers Employee Retirement Plan?	_____	_____
• Group Life Insurance Plan?	_____	_____
• Cafeteria Plan – Unreimbursed Medical and Dependent Child Care?	_____	_____
• AFLAC Supplemental Insurance Plan?	_____	_____
9. Are individual employment files maintained for each employee?	_____	_____
10. Are job descriptions current for each employee?	_____	_____
11. Does employee file contain a current (within last twelve months) Performance Review?	_____	_____
12. Are records containing medical information on an employee kept in a separate and secure file?	_____	_____

Comments: _____