

Archdiocese of Louisville
Internal Control Questionnaire
For Parish Use

Parish	
Audit Date	
Street Address	
City, State, Zip	
Pastor	
Pastor's Email	
Pastor's Start Date at Parish	

Chairperson of Finance Council	
Name	
Home Address	
City, State, Zip	
Email	

Chairperson of Parish Council	
Name	
Home Address	
City, State, Zip	
Email	

This questionnaire is designed to help you and the Archdiocese Finance Office conduct a review of your parish. It will be used to assist in evaluating the accounting controls and financial management procedures of your parish. It will also be used to ensure the Archdiocesan Policies and Procedures have been implemented and are being followed.

General

	YES	NO	N/A
1. Does the parish have an active Parish Council?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Are meeting minutes recorded?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Date of Last meeting	<input style="width: 100%;" type="text"/>		
2. Does the parish have an active Finance Council, independent of the Parish Council?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Have members reviewed the Archdiocesan Financial Policies and Procedures Manual?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Are meeting minutes recorded?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Date of last meeting	<input style="width: 100%;" type="text"/>		
3. Does the parish have an Audit committee?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Date of last parish audit by committee	<input style="width: 100%;" type="text"/>		
4. Does the parish have a school?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• How many students/families currently enrolled?	<input style="width: 100%;" type="text"/>		
• Does the school have a school board?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Does tuition fund the school?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Does stewardship fund the school?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If tuition, is payment received up front or pay as you go (to avoid establishing a creditor relationship subject to FTC Red Flags Rule by billing after the fact)? Attach tuition schedule and tuition policy/agreement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Number of families registered in the parish	<input style="width: 100%;" type="text"/>		
6. Is an annual parish budget prepared?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Does it include a budget for the school?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Does it include a budget for parish organizations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the current budget a deficit budget? If yes, attach a letter of explanation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• How is approval of the budget documented?	<input style="width: 100%;" type="text"/>		
• Explain the process for budget approval.	<input style="width: 100%;" type="text"/>		
<input style="width: 100%; height: 100%;" type="text"/>			
7. Are parish monthly financial statements prepared?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Do the reports compare actual numbers to budgeted numbers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Are the reports reviewed by Parish Council and/or Financial Council?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is parish financial information reported to parishioners?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• How is this reported?	<input style="width: 100%;" type="text"/>		

• How often? Quarterly, Monthly, or Other.			
	YES	NO	N/A
• Are weekly collection amounts compared to budget reported in the parish bulletin?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is an annual accountability report, including annual income statement, year-end balance sheet, proposed budget for next year, and sacramental information, published and presented to parishioners? Attach copy.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. List the parish organizations			
9. Are monthly reports prepared for all parish organizations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Do the reports compare actual numbers to budgeted numbers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Are the reports reviewed by the Parish /Finance Council?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Have the most recent six-month or year-end parish financial reports been submitted to the Chancery Finance Office along with assessment worksheet?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the Dioview upload being performed at 12/31 and 6/30?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Accounting System

11. Does the parish use PDS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. List all software programs the parish uses. Examples PDS Ledgers, PDS Church Office, PDS Formation Office, PDS School Office. Noted Version.			
• How often are computer back-ups performed?			
• Where are back-ups and installation disks stored?			
• Are copies of back-ups stored off-site?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Where?			
13. Is the computer used for:			
• Printing Checks?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Cash Receipts and Cash Disbursements Journal?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Journal Entries?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Payroll?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	YES	NO	N/A
• Parish Financial Records?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Parishioner Contribution Records?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Parishioner Contribution Reports?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Who maintains the accounting records? Name and Title.			
15. Does this person have access to the current copy of the Archdiocese Financial Policies and Procedures Manual (available online)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Checking Accounts/Petty Cash/Cash Drawers

List all parish and parish organizations checking accounts (attach list if more room is required). Attach the bank copy of the signature cards.

Account Name	Bank	Account #	Signers	Signers Title	Imprest Yes/No
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

List all petty cash and cash drawer accounts for the parish and parish organizations.

Organization	Custodian	Amount

	YES	NO	N/A
16. Are the above petty cash, cash drawer, and imprest accounts listed on the parish balance sheet?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Does the parish use electronic funds transfers (EFT), wire transfers or automated clearing house (ACH) transfers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• How are transfers documented and authorized?			
• Do they detail:			
• Amount to be paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Ledger account name/number to be debited?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Date paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Signature of person authorizing transfer?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Two signatures if over \$5,000?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Bank Reconciliations

18. Are all bank statements mailed to the parish office (including all imprest)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If NO , please provide account names, numbers and the addresses the statements are mailed/or the individual who downloads from bank:			
19. Who opens and reviews the bank statements?			
20. Who performs the bank reconciliation?			
21. Are the canceled checks reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Are all checks accounted for in numerical order?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. Is the parish bank reconciliation prepared within 7 days of receiving the bank statement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. Are the parish organizations' imprest bank accounts reconciled by a member of the respective organization?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. Does the Finance Council review the bank reconciliations:			
• For parish general account?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• For gaming account?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• For cafeteria account?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• For organizations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Are all bank statements and all reconciliations records with voided checks attached, retained for future reference?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Investments

26. Please list all parish investments accounts and parish organization investment accounts (include stocks, trust funds, savings, Archdiocese savings, etc.):						
Type of Investment	Where held	Account #	Signers			
				YES	NO	N/A
27. Are all the above investments listed on the balance sheet?				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Are any of the above funds invested in instruments not insured by the federal government?				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • If YES, was the investment approved by the Archbishop? (Attach copy of approval letter) 				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. Does the parish have any non-registered securities?				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • If YES, where are they stored? 						
30. Are investment accounts updated with interest at least quarterly?				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31. Are all securities kept in a fireproof safe or bank deposit box? Circle if yes.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32. Is there an inventory of the contents of the safe/bank deposit box on file in the parish office? Attach a copy.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33. If your parish has a Trust Fund or Restricted Fund, is the documentation on file which specifies its restrictions? Attach a copy.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Parish Property

34. Are all properties owned by the parish (e.g. real estate, rental properties) listed on the parish balance sheet?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • If YES, what information was used to record the value (ex. Insurance, purchase, assessed or other value)? 			
35. Is there a current inventory list on file recording furniture, furnishings and equipment owned by the parish?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • Are valuables, such as those in the church, photographed or appraised? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
36. Is there a copy of all real estate transactions, lease agreements, and easement grants on file in the parish office?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • Has a copy of the above documents been sent to the Chancery? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
37. Does the parish rent/lease any property from a third party? Attach a copy of the agreement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
38. Does the parish rent/lease any property to a third party? Attach a copy of the agreement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	YES	NO	N/A
39. Are alcoholic beverages served or sold at any parish sponsored events?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
40. Does the parish have an alcohol license?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> List what type of license is held. 	<input type="text"/>		
41. Does the parish require proof of host liquor liability insurance coverage from parties renting parish facilities, or is the option of purchasing "Special Events" coverage offered?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Is this requirement detailed in the rental agreement? Attach a copy. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
42. Do you allow events with BYOB (Bring Your Own Bottle) of alcohol?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
43. Does the parish require outside contractors to provide written proof of \$1,000,000 of both Workers' Compensation and Liability insurance coverage before any work is authorized?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
44. Does the parish own or lease any automobiles or other vehicles?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Automobile/Vehicle	Own/Lease	Insurance Carrier
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
45. Is there a list of property controlled by various organizations on file in the parish office?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Are inventories (e.g. spirit wear) held on site? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> If NO, is there a written agreement regarding storage? Attach a copy. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
46. Is a list maintained of all individuals who have keys to the premises?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
47. Has the parish purchased equipment, furniture, or other assets over \$1,000 in the past 12 months?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> If YES, has the cost been transferred to an asset account on the balance sheet? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
48. Does the parish maintain a file of purchases over \$1,000?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
49. Has an accident occurred on parish property during the last 12 months?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Describe: <input type="text"/>			
<ul style="list-style-type: none"> Was Catholic Mutual notified? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
50. Has the parish incurred property damage or property loss in the last 12 months?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Describe: <input type="text"/>			
<ul style="list-style-type: none"> Was Catholic Mutual notified? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	YES	NO	N/A
51. Is the parish presently in any phase of renovation and/or new construction?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Describe renovation and/or new construction: <div style="border: 1px solid black; height: 40px; width: 100%;"></div>			
<ul style="list-style-type: none"> Is the cost over \$20,000? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Has the project been approved by the Archbishop? Attach a copy of the approval letter. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
52. Does the parish have future plans for renovation and/or new construction?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Describe <div style="border: 1px solid black; height: 40px; width: 100%;"></div>			
<ul style="list-style-type: none"> Is the cost estimated to be over \$10,000? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Has the project been approved by the Archbishop? Attach a copy of the approval letter. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Loans

53. Does the parish have a loan through the Archdiocese Deposit and Loan Fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> If YES, what is the remaining balance on the loan? Attach a copy of the current repayment plan. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
54. Does the parish have a loan through an outside financial institution?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> If YES, provide name and address of the financial institution. <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
<ul style="list-style-type: none"> Provide the balance of the loan as of the 30th of previous month: 	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
<ul style="list-style-type: none"> Has the loan been approved by the Archbishop? Attach a copy of the approval letter. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
55. Are all loans recorded on the parish balance sheet?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
56. Are Special Archdiocesan Collections remitted by the specified date following the collections?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
57. Does the parish/school receive grants and/or subsidies from the Archdiocese?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> If YES, are they recorded under accounts set up for non-assessable grants and subsidies? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
58. Does the parish/school receive grants and/or subsidies from grantors other than the Archdiocese?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> If YES, are they recorded under accounts set up for assessable grants and subsidies 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
59. Are parish assessments paid within 90 days of billing?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

60. Has the parish made any personal loans or advancements to employees or others?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Receipts

61. Where are collections stored during Mass?	<input type="text"/>		
62. Where are collections stored after Mass?	<input type="text"/>		
	YES	NO	N/A
<ul style="list-style-type: none"> Is the collection transported in a tamper evident bag or locked bank bag? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
63. Are collections counted by a team of two or more unrelated individuals?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Are the collection teams rotated? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
64. Is a count sheet completed by the count team?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Is the count sheet signed by all counting members? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
65. Where are collections counted?	<input type="text"/>		
66. Are count sheets subsequently reconciled to the deposit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> By whom? 	<input type="text"/>		
67. When are collections deposited at the bank?	<input type="text"/>		
<ul style="list-style-type: none"> Are collections taken to bank in tamper evident bags? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
68. Are collections posted to parishioners' contributions records?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> By whom? 	<input type="text"/>		
69. Are collection records reconciled to the deposits and count sheets?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
70. Are credit cards accepted for collections, tuition or other fees?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Are adequate security measures in place to keep the personal information secured and not accessible to unauthorized individuals? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> How often are authorizations updated? 	<input type="text"/>		
71. Are collections, tuition or other fees automatically withdrawn from families' bank accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Is there a written agreement obtained from the families to automatically withdraw funds from their bank accounts on specified dates? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> How often are authorizations updated? 	<input type="text"/>		
<ul style="list-style-type: none"> Is the bank information kept in a secure location not accessible to unauthorized individuals? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
72. Are annual pledges entered in PDS Church?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
73. How often are contribution statements sent to all parishioners?	<input type="text"/>		
74. How often are other receipts taken to the bank?	<input type="text"/>		
<ul style="list-style-type: none"> By whom? 	<input type="text"/>		

	YES	NO	N/A
75. Are checks restrictively endorsed as soon as they are received in the parish office?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
76. Does the parish use a check scanner to deposit checks?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
77. Are designated funds collected for specific projects (i.e. building fund, debt reduction, scholarships, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Are these funds segregated or restricted on the general ledger? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
78. Are all receipts accompanied by a deposit form?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Does it include the amount of the deposit? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Does it include the account to credit as income? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Does it include the date of the deposit? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Does it include the source of the deposit? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Does it include the signature of individual verifying the deposit? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
79. Is the night depository used when necessary?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
80. If receipts are kept in the office overnight, where are they kept?	<input type="text"/>		
81. Does the parish receive rental income?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
82. Were there any bequests in the past 12 months?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> If YES, from whom, amount and date of receipt? 	<input type="text"/>		
83. Are mass stipends receipts accounted for as parish income?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
84. Is school tuition collected using an outside firm (e.g. SMART, FACTS)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If YES , list firm and attach copy of agreement.	<input type="text"/>		
85. Is tuition received at the school or parish office?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
86. Who receives tuition payments?	<input type="text"/>		
87. Who makes the deposits?	<input type="text"/>		
88. Is there a documented plan for collection of past due tuition?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
89. Is financial aid given by the parish/school documented in student's accounts and approved by the pastor/principal?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
90. Who posts tuition payments to student's accounts?	<input type="text"/>		
91. What software is used to track student tuition payments?	<input type="text"/>		

Disbursements

92. Who initially receives and reviews all mail?	<input type="text"/>
93. What method is used for signing checks (i.e. hand signature, signature stamp, check signing device)	<input type="text"/>
94. What provision is made for the issuance of checks when the pastor is away?	<input type="text"/>

	YES	NO	N/A
<ul style="list-style-type: none"> Do checks have 2 signatures when the pastor's signature is absent? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
95. Are extraordinary expenses equal to a parish's monthly income or \$20,000 (whichever is lower) approved by the Archbishop? Attach a copy of the approval letter.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
96. Does the pastor consult the Parish Council and/or Finance Council on any unbudgeted expenses over \$1,000?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
97. Do the organizations consult with the pastor on unbudgeted expenses over \$1,000?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
98. Are blank checks signed in advance of preparation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
99. Does all supporting documentation accompany checks for signatures review?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
100. Prior to payment, are invoices and check requests reviewed for:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Authorization of payments? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Receipts of goods and services? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Mathematical accuracy? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> General ledger account numbers? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> An approving signature that is from a different individual than requesting signature? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> All discounts taken and tax exemption taken? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
101. Are all purchases made with a parish/school credit card or charge account reconciled from the statement to the original receipt prior to payment being made?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
102. Are late fees ever incurred on credit card or charge accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
103. Are personal charges allowed on parish/school credit cards/charge accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
104. Is a list which includes all card holders and card numbers maintained on all credit cards/charge accounts that are in the name of the parish/school?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
105. Are all disbursements made using pre-numbered checks?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
106. Does the parish have only one set of pre-numbered checks for each account?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
107. Are all checks accounted for?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Are checks stored in a secure location? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
108. Are all voided checks retained and accounted for during the Bank Reconciliation process?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> ✓ Are voided checks stored with bank statement for month voided? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
109. Does the supporting documentation have the check number, account number, and date paid listed after the check has been cut?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	YES	NO	N/A
110. Are "paid" check requests and invoices maintained in an accounts payable file?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
111. Who processes checks for disbursements? Name and Title.			
112. Does the pastor sign all checks unless he is away from the office?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
113. Do all checks over \$5,000 contain 2 signatures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
114. Does the parish/school have any recurring disbursements that are automatically withdrawn from the parish/school bank account?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> Is approval obtained each month for the above transactions and supporting documentation attached to the disbursement? 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Personnel

115. Are the following personnel items kept in each employee's file:			
✓ Signed Personnel manual Acknowledgement Receipt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
✓ W-4 (Employee Federal Withholding Certificate)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
✓ K-4 (Employee Kentucky withholding Certificate)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
✓ Signed Safe Environment Acknowledgment Card (if applicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
✓ Current background check	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
✓ Current Benefit Enrollment Form (if applicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
✓ Position Description	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
✓ Vacation, sick, and personal days taken	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
✓ Documentation of annual raises with signature of approval	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
✓ I-9 (Employment Eligibility Verification) in a separate file	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
116. Is payroll and personnel information kept in a locked file cabinet?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
117. Have these Archdiocese documents been given to each employee?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
✓ Personnel Policies and Procedures Manual	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
✓ Lay Employees Retirement Plan Manual (if applicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
✓ Current Employee Benefit Program and Summary Plan Description (if applicable)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
118. Complete Employee Review Worksheet in Appendix for all employees, or attach current employee report from Paycor, including sick, vacation, and personal accrued time due to employees.			
119. Are there any exceptions to the Personnel policy exist at this location? Attach a copy of policy and Archbishop approval.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Payroll Processing

	YES	NO	N/A
120. Is the Archdiocese payroll schedule being followed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
121. Who maintains the payroll system? Name and Title.			
122. Who prepares the payroll? Name and Title.			
123. Is payroll verified to timesheets/records?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
124. Describe payroll process.			
125. Who approves the payroll prior to processing? Name and Title.			
126. Who prepares the EFT disbursement for payroll? Name and Title.			
127. Who approves the EFT disbursement for payroll? Name and Title.			

Charitable Gaming and Fundraising

128. List gaming fundraiser activity (e.g. picnic, fall festival, raffles, etc.).				
Event	Conducted by	Date of Event		
		YES	NO	N/A
129. Are gift cards sold (e.g. scrip)?		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Who sponsors the above fundraiser?				
• Are inventories kept at the parish?		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

• Are inventories reconciled to the balance sheet monthly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	N/A
130. Are funds raised for a parish/school sponsored trip or related activity used to reduce the total cost of the trip or related activity (e.g. 8 th grade trip, NCYC)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
131. Does the parish have a charitable gaming license?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If YES , provide license number.	<input type="text"/>		
132. Does the parish apply for a special limited charitable gaming license?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If YES , list events:	<input type="text"/>		
<input type="text"/>			
133. Are quarterly/annual reports and fees submitted to the Department of Charitable Gaming on a timely basis?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
134. Have you in the last 12 months received an error letter from the Department of Charitable Gaming?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
135. Do organizations submit fundraising reports?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
136. Are fundraising receipts deposited the same day as the event?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Describe the procedure for depositing the receipts from fundraising.	<input type="text"/>		
<input type="text"/>			
137. Does the parish have a Bingo?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the bingo held at an "off-site" location?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Has the "off-site" location been approved by the Archbishop?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
138. Is a separate checking account kept for charitable gaming?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
139. Are W-2Gs issued to winners of cash prizes and appropriate taxes withheld?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
140. Have W-2Gs from previous year been submitted to the IRS with form 1096?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
141. Has Form K-1 been filled for state withholdings on winnings over \$600 if the winnings are at least 300 times the amount of the wager?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Cafeteria

142. Does your school have a cafeteria? If no skip to next section.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
143. What is the cafeteria manager's name?	<input type="text"/>		
144. Are cafeteria funds kept in a separate checking account?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
145. Are all receipts deposited daily?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
146. Are all checks issued by the parish bookkeeper?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

147. Is the D-2 report submitted by the 5 th of each month to the Chancery Food Service Office?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	N/A
• Are the D-2 reports reviewed by the principal or pastor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Are the D-2 reports reviewed by the Finance Council?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
148. Are Sanitation Inspection health certificates posted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
149. Does a licensed professional exterminator perform a monthly extermination treatment of the cafeteria?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
150. Does the cafeteria reimburse the parish for indirect costs using the standardized Food Services form?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
151. Are all cafeteria staff health department certified?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is a copy of the certification in each employees file?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
152. Do other food serving areas fall under the cafeteria permit (e.g. concession stand, fish fry)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is there one individual who is health department certified in the other serving area or cafeteria during other serving times (e. g. gym concessions, fish fries)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Childcare

153. Does your parish have a preschool program? Attach rates.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
154. Does your parish have a childcare program? Attach rates.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
155. Does your parish have an after school program? Attach rates. If no skip to next section.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
156. Name of Director.	<input type="text"/>		
157. Do all employees pay at the published rate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
158. How many students/families?	<input type="text"/>		
159. Describe how fees are collected?	<input type="text"/>		
160. Does the Finance Council receive monthly financial reports on the operations of Preschool/Daycare/After School programs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
161. Are any government subsidies received for Preschool/Daycare/After School programs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
162. Are financial reports generated for the director each month?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
163. Has the program been recently reviewed by the state? Attach certificate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Cemetery

164. Does the parish have a cemetery? If not skip to next section.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO	N/A
165. Are cemetery records (perpetual care, lots, etc.) kept in the parish office?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Are they kept in a safe or fireproof cabinet?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Are duplicate records stored off-site?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Where?			
166. Describe lot sale procedures:			
167. Is there a Cemetery Board?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
168. Are independent contractors used by the parish for	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Care-taking?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Grave-digging?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
169. Are certificates of insurance obtained for all independent contractors and updated each year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
170. Does the parish have funds (e.g. cemetery endowments or restricted) set aside for perpetual care and maintenance of the cemetery?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Records Retention

171. Does the parish have a copy of the records retention policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Other

172. Provide a copy of all permission slips used by the school, youth group, religious education or any other youth organization for events off parish property?	
173. Please list any questions, problems or suggestions you would like to discuss in our review meeting.	
174. Provide signature, title, date, email, telephone number of person completing along with pastor/principal signature:	