



Please Note - this is a PDF version of an on-line audit questionnaire that the Finance Office will send to each Parish at the time an Audit has been scheduled. Feel free to use this PDF version, but the interactive on-line version is much more user-friendly.



# AUDIT QUESTIONNAIRE

## Parish Name

## Parish Number

(3 digits)

## Audit Date

Month Day Year

## Parish Address

Street Address

Street Address Line 2

City

State

Zip Code

## Pastor Name

Prefix

First Name

Last Name

Suffix

## Pastor Email

## **Business Manager Name**

First Name

Last Name

Suffix

## **Business Manager Email**

example@example.com

## **Bookkeeper Name**

First Name

Last Name

## **Bookkeeper Email**

example@example.com

## **Chairperson of Finance Council**

First Name

Last Name

## **Finance Chair Email**

example@example.com

## **Additional Information**

## **GENERAL QUESTIONS**

**Number of Active Parish Families**

**Number of School Families Enrolled**

**Parish Council**

Yes No N/A

Does the Parish have an active Parish Council?

Are the meeting minutes recorded?

**Date of last Parish Council Meeting**

Month Day Year

**Finance Council**

Yes No N/A

Does the Parish have an active Finance Council, independent of the Parish Council?

Have the members reviewed the Archdiocesan Financial Policies and Procedures manual?

Does the Finance Council review and approve the Bank Reconciliations each month?

Are the meeting minutes recorded?

**Date of last Finance Council Meeting**

Month Day Year

**Audit Committee**

Yes No N/A

Does the Parish have an Audit Committee?

**Date of last parish audit performed by audit committee:**

Month Day Year

**PASTOR QUESTIONS**

Please coordinate with the pastor on this section.

**PASTOR RESPONSIBILITIES**

Yes	No	N/A	More Information (if applicable)
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**Do you sign all checks, unless away from the office?**

**Do you sign month-end reports, such as Payroll, Timesheets, Journal Entries, etc?**

**Do you sign contracts or service agreements?**

**Do you review and sign job offers to new staff persons?**

**Is the current budget a deficit budget? if yes, please explain or provide a letter of explanation.**

**Are you comfortable reviewing monthly or quarterly financial statements?**

**If you are away, to whom do you delegate to sign checks?**

Name / Title

**Deficit Budget Detail (if applicable)**

**How is approval of the budget documented?**

**Describe the process for determining and approving the Capital Improvement Budget?**

**As we go through the audit, is there anything in particular that you would like us to review or focus on?**

## **RECEIPTS / DEPOSITS**

**Where are collections stored during Mass?**

**Does the Parish have a process for determining and approving a Capital Improvement Budget?**

No

Yes

**Where are collections stored after Mass?**

**When are collections deposited at the bank?**

**How often are other receipts taken to the bank?**

**By whom?**

Name / Title

**Who enters the deposits into the ParishSOFT Accounting system?**

Name / Title

## COLLECTIONS / DEPOSITS

Yes No N/A More Information  
(if applicable)

Is the collection transported in a tamper evident bag or locked bank bag?

Are collections counted by a team of two or more unrelated individuals? Where?

Are the collection teams rotated?

Is a count sheet completed by the count team?

Is the count sheet signed by all counting members?

Are count sheets subsequently reconciled to the deposit? By whom?

Are collections posted to parishioners' contributions records? By whom?

Does the parish collect stewardship use Online Giving? Which service?

Does the parish/school receive grants and/or subsidies from grantors other than the ADL?

If yes, are they recorded under the Assessable Grants and Subsidies income account number?

## PAYMENTS / DISBURSEMENTS

**Who processes checks for disbursements?**

Name / Title

## CHECKS

Yes No N/A More Information  
(if applicable)

Do checks have 2 signatures when the pastor is away?

Prior to payment, are invoices and check requests reviewed for accuracies, account numbers added, approved with initials/signatures, and tax exemptions taken?

Are EFT/ACH payments approved and account numbers added?

**What provision is made for the issuance of checks when the pastor is away?**

## CREDIT CARDS

Yes No N/A More Information (if applicable)

Does the parish / school use a credit card?

Is there more than one credit card company? List them.

Can multiple people use the cards?

Are the credit cards used by non-staff persons? Who are they?

What is the credit card limit?

Do your credit cards offer Rewards Points? How do you use them?

Does the parish have and use a Debit card?

**Which staff people have named credit cards?**

Name(s) / Title(s)

**Describe the process for checking the cards out to be used:**

**BANK RECONCILIATIONS: Who performs the monthly bank reconciliations?**

Name / Title

## PERSONNEL & PAYROLL

Yes No N/A More Information (if applicable)

Do you have a system in place for tracking sick time and vacation?

Are two people present when processing payroll?

Describe the process for Payroll processing?

## CEMETERY

Does the Parish have a Cemetery?

No

Yes

Yes No N/A More Information (if applicable)

Is the cemetery managed from parish office?

Are plots sold from parish office?

What is the size (in acres) of the Cemetery?

How many TOTAL plots are in the Cemetery?

**How many AVAILABLE plots are in the Cemetery?**

**What is the AVERAGE COST per plot in the Cemetery?**

**How many burials are done per year on average (over five years)?**

**Provide any detail regarding the cemetery and the processes around it.**

## **SCHOOL**

### **TUITION PAYMENTS**

**Upfront      Pay as you go      Both methods**

**How is tuition paid by families?**

**Yes   No   N/A   More Information (if applicable)**

**Are the tuition rates published?**

**Do you offer tuition rates depending on membership to the parish?**

**Do you offer additional school or parish funded discounts in addition to or above CEF?**

**Describe any Parish-funded awards and discounts. Include how they are determined, and who**

**approves them:**

**How is school tuition collected?**

- FACTS
- Blackbaud
- Checks (in-person)
- ACH payments (not thru third-party)
- Credit card payment (not thru third-party)
- Other

**Who in the School Office or Parish Office receives tuition payments?**

Name / Title

**Who deposits tuition payments?**

Name / Title

**Who records tuition payments in ParishSOFT Accounting?**

Name / Title

**Describe the process for collecting past due tuition:**

**If tuition is determined to be uncollectable, what is your process for writing this off?**

**Does the Parish have a School?**

- No
- Yes

**CHILDCARE**

Yes No N/A More Information (if applicable)

**Does the school have a preschool program?**

Does the school have a childcare program?

Does the school have an after school program?

Are any government subsidies received for the above programs?

Which ones?

**How are childcare fees / tuition collected?**

- Tuition Express
- Checks (in-person)
- ACH payments (not thru third-party)
- Credit card payment (not thru third-party)
- Other

**CAFETERIA**

Yes	No	N/A	More Information (if applicable)
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Does the school have a cafeteria?

Are cafeteria funds kept in a separate checking account?

Are all receipts deposited daily?

Are checks for Cafeteria payments issued by the bookkeeper?

Does the cafeteria reimburse the parish for indirect costs? How are these determined?

Are all cafeteria staff health department certified?

Are Sanitation Inspection health certificates posted?

Does a licensed professional exterminator perform a monthly treatment of the cafeteria?

Is there an annual inventory count performed?

**PARISH PROPERTY**

**ALCOHOL SALES**

Yes No N/A More Information (if applicable)

Does the parish have an alcohol license? List what type.

Are any alcoholic beverages sold or served at parish-sponsored events?

Does the parish require proof of host liquor liability insurance coverage from parties renting parish facilities?

Does the parish give the option to renters of purchasing the "Special Events" coverage?

Do you allow events with BYOB of alcohol?

**MISCELLANEOUS**

Yes No N/A More Information (if applicable)

Are W-9's collected from vendors prior to work commencing?

Does the parish require outside contractors to provide written proof of \$1 mil in Worker's Compensation and Liability Insurance BEFORE authorizing work?

Does the parish own or lease any automobiles or other vehicles?

**If vehicles or automobiles owned marked above, please detail Type, Own or Lease, Insurance Carrier:**

**Reports / Minutes Requested by Audit Team**

**Please have the following available on the day of the audit:**

- Most recent Gaming report to the State
- Signature Cards for Checking Accounts
- Most recent Bulletin
- Financial Advisory Council Minutes (if not uploaded)
- Parish Pastoral Council Minutes (if not uploaded)
- Parish Audit (performed internally) (if not uploaded)