

**Diocese of Altoona-Johnstown
Parish Internal Control Questionnaire**

PLEASE ANSWER ALL ITEMS COMPLETELY

General:

Parish Name:	
Address:	
Pastor or Administrator:	
Phone Number:	
Business Manager/Bookkeeper Name:	
Finance Council Chair and Phone Number:	

Finance Council Members:

Church Bank Accounts (Please list all accounts – checking, savings, CDs, investments. Please also include any account that may not be on the general ledger):

<u>Financial Institution</u>	<u>Account Name</u>	<u>Account Number</u>

Church Organization Bank Accounts (i.e. Youth group, Altar Society):

<u>Financial Institution</u>	<u>Account Name</u>	<u>Account Number</u>

		YES	NO	N/A
1.	Does the parish have an active Finance Council?			
	a - Does the council meet at least 4 times per year?			
	b - Are minutes kept of the council meetings?			
	c - Does the council review the financial statements against an approved budget?			
2.	Does the parish publish yearly financial statements for the parishioners to view?			
3.	Is there a safe in the church or office to store collections or other funds before depositing?			
	a – Is access to the safe restricted?			
	b - How many people have access to the safe?			
4.	Does the parish have a petty cash fund?			
5.	Is the petty cash reconciled and reimbursed on a regular basis?			
6.	Does only one person have access to petty cash?			

		YES	NO	N/A
7.	Is the petty cash subject to “surprise counts”?			
8.	Does the parish have a signature stamp?			
9.	Who has access to the signature stamp?			

Bank Accounts:

		YES	NO	N/A
1.	Does the bookkeeper have authority to sign on any checking account?			
2.	Is the pastor or administrator a signor on all accounts including Church Organizations?			
3.	Are all bank statements mailed to the parish including Church Organization accounts?			
4.	Does someone other than the bookkeeper open all bank statements and review?			
5.	Are all accounts reconciled monthly?			
6.	Does someone other than the bookkeeper review all reconciliations and initial?			
7.	Are all checks outstanding for six months identified and investigated?			

Offertory Collections:

Please describe the process of handling the offertory collections to depositing the funds in the bank. **PLEASE BE SPECIFIC.** (i.e. explanation should include titles of all people involved in process, name of any forms used, specific details on the type of bag/box used to transport money from one location to another)

		YES	NO	N/A
1.	Is a tamper proof bag used to transport the collections from the church to the office?			
2.	Are collection monies removed from the safe or locked cabinet by at least two people?			
3.	Are collections counted by at least two unrelated individuals?			
4.	Are counters rotated periodically?			
5.	Is the collection counted in a secure location?			

		YES	NO	N/A
6.	Are collection count sheets prepared?			
7.	Do all counters sign/initial collection count sheet?			
8.	Is the deposit slip prepared by one of the counters?			
9.	Are Sunday collections deposited no later than the next business day?			
10.	Does the pastor or administrator participate in the counting process?			
11.	Does the bookkeeper or another paid employee participate in the counting process?			
12.	Is any cash ever removed from the collection prior to being deposited?			
13.	Is receipt from bank compared to count sheet, deposit ticket, and entry in the books and differences followed up?			
14.	Does the Pastor/Administrator review the results of the weekly collections?			
15.	Does the Count Sheet totals match the parishioner contribution totals for each weekend to ensure all contributions were recorded?			
16.	Are contribution statements sent to every parishioner at least once per year?			
17.	Do you send contribution statements out to only the parishioners that ask for them?			

Other Income:

List all sources of other income (should include all money collected by the Parish outside of offertory collection):

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		YES	NO	N/A
1.	Are written pre-numbered receipts given for money collected (both cash and check) other than offertory?			
2.	Is all money collected stored in a safe or locked cabinet?			
3.	Is all money collected from sources other than the offertory counted by the count team and a separate count sheet prepared and signed?			
4.	Are mass offerings transferred to the parish at least once a year if the pastor is paid on the high scale?			
5.	Are mass offerings paid to the priest monthly if on the low scale?			
6.	Are mass offerings deposited in the checking account regularly?			
7.	Is there a reconciliation performed between the mass stipend checking account balance and the number of masses unsaid at least yearly?			

Fundraisers:

		YES	NO	N/A
1.	Does the church have any fundraisers?			
	a – Is the pastor or administrator involved in the money counting?			
	b – Is the bookkeeper or another paid employee involved in the money counting?			
2.	Does the church have any bingo games?			
	a - Are any persons paid for working at the bingo games?			
	b - Do you write any checks payable to cash?			
	c – Are there at least two unrelated people counting and depositing the bingo funds?			
	d – Are financial reports prepared for review by the pastor/administrator and finance council on a regular basis?			
	e – Does the parish issue a W2-G for any person who wins a bingo prize of \$1,200.00 or more?			
3.	Does the church have a small games of chance license with the county government?			
4.	Does the parish have any raffles?			
	a - Are pre-numbered tickets used and controlled?			
	b - Are count sheets prepared for all raffle money and money deposited in a timely manner?			
	c - Does the parish issue a W-2G for any person who wins a prize of \$600 or more AND the winnings are at least 300 times the price of the ticket?			

		YES	NO	N/A
	d – Are financial reports prepared for review by the pastor/administrator and finance council for each raffle?			
5.	Does the parish have a festival?			
	a -Are tickets sold for all events at the fair?			
	b - Are the tickets controlled?			
	c - Is a count sheet done for all money collected and deposited by the next business day?			
	d - Is money collected throughout the day by at least two people and put in a secure place until counted?			
	e – Is the money counted and deposited by at least two unrelated individuals?			
	f - Is the money collected put in a tamper proof envelope?			
	g - Are bingo games and a raffle both conducted at the festival?			
	h – Are financial reports prepared for review by the pastor/administrator and finance council for the festival?			
6.	Does the parish sell Scrip?			
	a – Is all scrip operations performed 100% by volunteers?			
	b – Does Scrip have a separate checking account?			
	c – Is the gift card inventory counted on a weekly basis?			
	d – Does 100% of the profit go to the general church or general school operations?			

	e – Are the duties segregated for filling orders, inventory purchasing, and money handling?			
	f - Are financial reports prepared for review by the pastor/administrator and finance council for the Scrip?			

Disbursements:

Describe the process of bills being paid. (Who approves bills, who signs checks, who mails checks, etc.)

What are the procedures for voiding a check?

		YES	NO	N/A
1.	Is check signing authority vested with the pastor or administrator?			
2.	Is a signature stamp used?			
3.	Are any checks written payable to cash?			

		YES	NO	N/A
4.	Are any checks written in excess of \$25,000?			
	a - Does Finance Council approve expenditures over \$10,000.00?			
	b – Is a Petition For Expenditure used for diocesan approval for amounts \$25,000.00 and over?			
5.	Are invoices matched to statements before paying?			
6.	Does someone other than the bookkeeper review and initial all invoices before payment is made?			
7.	Are invoices paid in a timely manner to ensure the parish does not incur late and/or finance charges?			
8.	Are invoices marked paid with the date and check number?			
9.	Are paid invoices filed by vendor name and retained?			
10.	Are blank checks stored in a secure place?			
11.	Are blank checks ever signed?			
12.	Is cash ever removed from the offertory collection to pay for expenses?			
13.	Are receipts maintained for all disbursements?			
14.	Are 1099s issued to any individual earning \$600 or more in a calendar year?			
15.	Are voided checks retained and accounted for?			
16.	Are checks pre-numbered and used in sequence?			

Payroll:

Please provide a list of all employees below or attach a separate sheet with this information:

	Employee Name	Position	Start Date	Pay Rate	Church Paid Benefits Y or N	Pay Frequency	Hours Worked per Week
1.							
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		YES	NO	N/A
1.	Are personnel files maintained on all employees?			
	If yes, do personnel files contain the following:			
	a - Employee salary or pay rates in each individual's personnel file?			
	b – Are pay increases documented in files?			
	c - Employment application?			
	d – Benefit forms – Health Ins, Life & Disability, Pension, 403(b)?			
	e - I-9?			
	f - W-4?			
2.	Are loans or advances given to employees?			
3.	Are W-9s given to contract labor?			
4.	Are timesheets required for all hourly employees?			
5.	Are timesheets approved before paycheck is done?			
6.	Does the pastor or other check signor verify all paychecks are for actual employees?			
7.	Are taxes being withheld on all employees as required by law?			
8.	Are payroll taxes remitted on a timely basis?			
9.	Are all Federal, State, and Local payroll tax forms remitted to governmental agencies on a quarterly basis?			

		YES	NO	N/A
10.	Are bonuses/gifts included in payroll, included on a W-2 and applicable taxes deducted?			
11.	Does the parish utilize part-time or casual employees?			
	a – If so, are they all paid by check?			
12.	Do you verify that eligible employees are enrolled in the diocesan benefit plans on a regular basis?			

Health Insurance:

		YES	NO	N/A
1.	Do you verify with timesheets employees who work an average of 30 hours or more per week?			
2.	Do you verify with timesheets employees who work less than an average of 30 hours per week?			
3.	If an employee works on average 30 or more hours, have he/she been offered medical coverage?			
4.	Do you have a completed <u>Health and Welfare Benefits Plan Election Form</u> for all employees who are eligible for medical insurance?			
5.	Do you have a completed <u>Notice of Special Enrollment Period</u> form for all employees who are eligible for the medical insurance but have declined coverage?			
6.	Is there someone on the staff that understands the severe penalties of not complying with the Obamacare mandates?			

Credit Cards:

List all credit cards/charge accounts that the parish has including local accounts (List should include both credit cards and local charge accounts at local grocery/hardware stores):

Account at what store?	Issued in whose name?	Who authorized to use account?	Where is card kept?

		YES	NO	N/A
1.	Does the parish have a debit card?			
2.	Are all credit cards in the name of the parish?			
3.	Are credit cards kept in a secured, locked location?			
4.	Does the parish have a procedure for the use of the credit cards?			
5.	Does the credit card along with the receipt need to be turned in to the bookkeeper immediately after use?			
6.	Are statements from credit card companies ever paid without proper receipts?			
7.	Are credit card statements paid in full each month?			
8.	Are any personal expenses ever put on parish credit card?			
9.	Does pastor approve all credit card statements prior to payment?			

Cemeteries:

		YES	NO	N/A
1.	Does the parish have a cemetery or mausoleum?			
2.	Are cemetery funds completely segregated from parish funds?			
3.	Are the operating and perpetual care funds segregated?			
4.	Does the cemetery have a MAPT or Independent Foundation account for perpetual care?			
5.	Is at least 25% of every sale set aside for perpetual care?			
	a – Are they deposited at least yearly in a perpetual care account with the MAPT or Independent Foundation?			
	b – Is the cemetery perpetual care fund fully funded?			

Comments:

Signature of Pastor/Administrator: _____

Signature of Bookkeeper: _____

Date: _____