

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

**PLEASE ANSWER ALL ITEMS COMPLETELY**

**General:**

<b>School Name:</b>	
<b>Address:</b>	
<b>Pastor or Administrator:</b>	
<b>Principal Name:</b>	
<b>Phone Number:</b>	
<b>Business Manager/Bookkeeper Name:</b>	
<b>School Council Chair and Phone Number:</b>	

**School 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>

**School Organization Bank Accounts (i.e. PTO, Athletic Assoc):**

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

		YES	NO	N/A
1.	Do you have an active School Council?			
	a – How often does the council meet?			
	b - Are minutes kept of the council meetings?			
	c - Does the council review the financial statements against an approved budget?			
	d – Does the pastor, principal, and parish finance council review the financial statements against an approved budget?			
2.	Does the school publish yearly financial statements for the parishioners or parents to view?			
3.	Is there a safe in the office to store tuition or other funds before depositing?			
	a – Is access to the safe restricted?			
	b - How many people have access to the safe?			
4.	Does the school have a petty cash fund?			
5.	Is the petty cash reconciled and reimbursed on a regular basis?			

		YES	NO	N/A
6.	Does only one person have access to petty cash?			
7.	Is the petty cash subject to “surprise counts”?			
8.	Does the school 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/administrator or principal a signor on all accounts including School Organizations?			
3.	Are all bank statements mailed to the office including School 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?			

**Tuition Receipts:**

Please describe the process of handling tuition payments to making the bank deposit.  
**PLEASE BE SPECIFIC.** (i.e. explanation should include titles of all people involved in process, name of any forms used, etc.)

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	<b><u>Please attach a tuition rate schedule for the fiscal year along with other fees charged and any fundraising requirements for each family or student</u></b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>
<b>1.</b>	<b>Is the tuition counted in a secure location?</b>			
<b>2.</b>	<b>How often are tuition deposits made?</b>			
<b>3.</b>	<b>Are payments posted to tuition records at least weekly?</b>			
<b>4.</b>	<b>Is receipt from bank compared to the tuition records to ensure all payments were posted?</b>			

		YES	NO	N/A
5.	Is any cash ever removed from tuition payments prior to being deposited?			
6.	Are tuition statements sent out on a monthly basis?			
	If no, how often are they sent?			
7.	Is aging and collectability of tuition and fees reviewed periodically by the pastor, principal, and parish finance council?			
8.	Is tuition and fee income received compared periodically against budgeted tuition and fee income by the pastor, principal, and parish finance council?			
9.	Do you have free or reduced tuition arrangements for school employees?			
10.	Do you have a policy to grant reduced tuition to any school family other than school employees?			
	a - If so, who makes the determination?			
	b – Are these estimated tuition reductions reflected in the budget?			

**Other Income:**

List all sources of other income (should include all money collected by the school outside of tuition):

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		YES	NO	N/A
1.	Are written pre-numbered receipts given for money collected (both cash and check) other than tuition?			
2.	Is all money collected stored in a safe or locked cabinet?			
3.	Is all money collected other than tuition summarized on a count sheet or some other listing?			
4.	Does the count sheet or listing then match to a bank deposit and also to the general ledger?			
5.	Does the bookkeeper perform all of the duties of collecting the funds, depositing the funds, and entering the transactions into the books?			
6.	How often are bank deposits made?			

**Fundraisers:**

		YES	NO	N/A
1.	Does the school have any fundraisers?			
	a – Is the bookkeeper or another paid employee involved in the money counting?			
2.	Does the school have any bingo games?			
	a - Are any persons paid for working at the bingo games?			
	b – Are they paid with a check?			
	c - Do you write any checks payable to cash?			
	d – Are there at least two unrelated people counting and depositing the bingo funds?			
	e – Are financial reports prepared for review by the pastor, principal, school and finance council on a regular basis?			
	f – Are count sheets prepared for all bingo money and money deposited in a timely manner?			
	g – Does the school issue a W2-G for any person who wins a bingo prize of \$1,200.00 or more?			
3.	Does the school have a small games of chance license with the county government?			
4.	Does the school 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?			

		YES	NO	N/A
	<b>c - Does the school issue a W2-G for any person who wins a prize for \$600 or more AND the winnings are more than 300 times the price of the ticket?</b>			
	<b>d – Are financial reports prepared for review by the pastor, principal, school and finance council for each raffle?</b>			
<b>5.</b>	<b>Does the school sell Scrip?</b>			
	<b>a – Is all scrip operations performed 100% by volunteers?</b>			
	<b>b – Does Scrip have a separate checking account?</b>			
	<b>c – Is the gift card inventory counted on a weekly basis?</b>			
	<b>d – Does 100% of the profit go to the general school operations?</b>			
	<b>e – Are the duties segregated for filling orders, inventory purchasing, and money handling?</b>			
	<b>f – Are financial reports prepared for review by the pastor, principal, school and finance council on a regular basis?</b>			
<b>6.</b>	<b>What other fundraisers does the school conduct?</b>			



**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?			
2.	Is a signature stamp used?			
3.	Are any checks written payable to cash?			
4.	Are invoices matched to statements before paying?			
5.	Does someone other than the bookkeeper review and initial all invoices before payment is made?			
6.	Are invoices paid in a timely manner to ensure the parish does not incur late and/or finance charges?			
7.	Are invoices marked paid with the date and check number?			
8.	Are paid invoices filed by vendor name and retained?			

		<b>YES</b>	<b>NO</b>	<b>N/A</b>
<b>9.</b>	<b>Are blank checks stored in a secure place?</b>			
<b>10.</b>	<b>Are blank checks ever signed?</b>			
<b>11.</b>	<b>Is cash ever removed from the cash receipts to pay for expenses?</b>			
<b>12.</b>	<b>Are receipts maintained for all disbursements?</b>			
<b>13.</b>	<b>Are 1099s issued to any individual earning \$600 or more in a calendar year?</b>			
<b>14.</b>	<b>Are voided checks retained and accounted for?</b>			
<b>15.</b>	<b>Are checks pre-numbered and used in sequence?</b>			

**Payroll:**

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

	<b>Employee Name</b>	<b>Position</b>	<b>Start Date</b>	<b>Pay Rate</b>	<b>Teacher salary level and step</b>	<b>School Paid Benefits Y or N</b>	<b>Hours Worked per Week</b>
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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?			
13.	Are school employees who work only during the school year provided with a Notice of Reasonable Assurance that they will return to work in the fall?			

### **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?			
2.	If an employee works on average 30 or more hours, have he/she been offered medical coverage?			
3.	Do you have a completed <u>Health and Welfare Benefits Plan Election Form</u> for all employees who are eligible for medical insurance?			
4.	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?			

		YES	NO	N/A
5.	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 school 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 school have a debit card?			
2.	Are all credit cards in the name of the school?			
3.	Are credit cards kept in a secured, locked location?			
4.	Does the school 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?			

		YES	NO	N/A
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 school credit card?			
9.	Does pastor or principal approve all credit card statements prior to payment?			

**Comments:**

**Signature of Pastor:** \_\_\_\_\_

**Signature of Principal:** \_\_\_\_\_

**Signature of Bookkeeper:** \_\_\_\_\_

**Date:** \_\_\_\_\_