

DIOCESE OF ST. PETERSBURG
INTERNAL CONTROL QUESTIONNAIRE

DIOCESE OF ST. PETERSBURG INTERNAL CONTROL QUESTIONNAIRE - FYE _____

Parish _____

City, State _____

FISCAL YEAR - JULY 1, _____ to JUNE 30, _____

This questionnaire is to be completed by each parish annually. Each question must be answered, and "no" answers must be explained in the comment section next to the question. If you are in doubt as the meaning of a question, please contact the Office of Parish and School Accounting for assistance. This completed questionnaire must be submitted to the Office of Parish and School Accounting by October 31, 2019, with the required acknowledgment signatures affixed.

<u>PARISH ADMINISTRATION</u>	(X) appropriate box <u>Y E S</u> <u>N O</u>	<u>If you answered "no", please explain why</u>
Does the parish have a Finance Council, established and operating in accordance with Canon Law, and the policies issued by the Diocese?	<input type="checkbox"/>	<hr/>
How many times did the Finance Council meet last fiscal year?	<input type="checkbox"/>	<hr/>
Have you attached copies of minutes of last year's Finance Council meetings to this questionnaire?	<input type="checkbox"/>	<hr/>
Do you have a copy of the current Diocesan Financial Policies and Procedures dated 2011?	<input type="checkbox"/>	<hr/>
Have the Pastor, Business Manager and at least one Finance Council member read the Diocesan Financial Policies and Procedures?	<input type="checkbox"/>	<hr/>
Is the parish in compliance with all policies as included in the current Diocesan Financial Policies and Procedures Manual?	<input type="checkbox"/>	<hr/>
Is access to the general ledger and supporting subsidiary ledgers restricted to authorized personnel?	<input type="checkbox"/>	<hr/>
Are subsidiary ledgers (e.g., mass stipend book) maintained and reconciled to the general ledger on a quarterly basis?	<input type="checkbox"/>	<hr/>

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FINANCIAL REPORTING

YES NO

Has a balanced budget been submitted to the Office of Parish Accounting? |

Have quarterly financial reports been submitted to the Office of Parish Accounting for each quarter of the fiscal year?

Have year-end financial reports been submitted to the Office of Parish Accounting?

Has the parish given the parishioners a complete financial report for the fiscal year just completed? Attach last report made.

Have you attached a copy of the latest report to parishioners?

Does the Finance Council review budget vs. actual variances on a regular basis, and discuss how to maintain a positive cash flow?

Does the Finance Council review and approve Quarterly and year-end financial statements on a timely basis?

Have all auxiliary groups been informed of diocesan and parish financial policies, and are they in compliance with them?

ACCOUNTING SYSTEMS

Do you have written procedures for the following systems:

Cash Receipts _____

Cash Disbursements _____

Personnel management _____

Payroll _____

Purchasing _____

Mass Stipends and Stole _____

Fees _____

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YES NO

BANK ACCOUNTS

Is the pastor an authorized signer on all bank accounts, including all auxiliary activity bank accounts?

Are all auxiliary activity bank statements received directly at the Parish and reviewed by parish personnel?

Are all authorized signers on bank accounts in accordance with diocesan policy?

Are unopened, monthly bank statements delivered directly to the pastor, or his designee, someone who is independent of the recording of receipts and disbursements into the general ledger, and is the statement opened and its contents reviewed by this person?

Are monthly bank reconciliations performed for all bank accounts by someone who is independent of recording cash transactions, and are all reconciling differences resolved on a timely basis?

Are bank reconciliations reviewed by someone other than the preparer on a periodic basis?

On a test basis, are endorsements on cleared disbursement checks compared to the payee on the front of the check?

Are disbursement checks indicated as outstanding for more than 60 days investigated and resolved?

Does the Pastor approve the opening and closing of all bank accounts?

Does someone other than the Bookkeeper review the monthly activity in the savings accounts with the diocese, and compare such activity to the activity posted in the general ledger?

Are funds received for Mass stipends recorded separately from other funds, and a record of all Masses said in with Canonical and diocesan requirements?

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YES NO

Are funds in excess of a 30 day operating requirement transferred to the Diocesan Savings & Loan Program for investment?

Are bank accounts established, maintained and reported in accordance with diocesan financial policies?

CASH RECEIPTS

Are responsibilities for collection and deposit preparation functions segregated from those for recording cash receipts and general ledger entries?

Has the parish established offertory count procedures in accordance with diocesan guidelines, and are these procedures being followed?

Is an envelope process for offertory in place, and are periodic statements sent to parishioners giving them a record of their contributions to the parish?

If a parishioner disputes their offertory statement, is the dispute resolved by someone other than personnel who handle and record cash receipts?

Are all cash receipts deposited and recorded in the general ledger in the proper account on a timely basis (preferably, daily)?

Is all cash received deposited intact, and no funds removed from the deposit?

Is a subsidiary record of all accounts receivable kept, outstanding amounts followed-up on, and is the record reconciled to the general ledger on a monthly basis?

Is a restrictive endorsement placed upon each incoming check when it is received?

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YES NO

Are records of cash received, including offertory, compared to bank validated deposit slips on a daily basis?

Are "NSF" checks followed-up immediately, resolved and adjusted as necessary?

Are restricted donations recorded as restricted, and used only for the restricted purpose imposed by the donor?

Is a record kept of the use of the restricted funds?

Are endowed funds received recorded as endowment, and is the parish complying with UPMIFA?

Are all bequests and trusts where the parish is a beneficiary handled in accordance with Canonical and diocesan requirements for the acceptance and receipt of such gifts?

Is the parish in compliance with all diocesan policies regarding cash receipts?

CASH DISBURSEMENTS

Do procedures exist to ensure all disbursements are approved?

Is cash disbursed only upon receipt of properly approved original vendor invoices, or properly approved check requests?

Do check signers review support documents before signing checks?

Do procedures exist to ensure that all disbursements are properly classified in the general ledger?

Are unissued, blank checks under tight control and accounted for?

Is the drawing of checks to cash or bearer prohibited?

Is the use of facsimile signature stamps prohibited?

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YES NO

Are credit cards issued and used only in accordance with diocesan policy?

Is the use of debit cards prohibited?

Are all expenses paid when due, and are all vendor discounts taken?

Does a Pastor's Discretionary account exist?

If so, is the activity reported on the parish financial reports?

Are "voided" checks retained to make sure all pre-numbered checks are accounted for, and is the voided check recorded as voided immediately?

Have funds collected for National and Special collections been remitted to the Diocese within 20 days of the collections?

Is the parish/school in compliance with diocesan policies with respect to cash disbursements?

PERSONNEL AND PAYROLL

Is the parish in compliance with diocesan policy with respect to personnel management and payroll issues, including USCCB and diocesan policy with respect to Safe Environment Protection?

Are complete personnel files maintained for all employees?

Are all employees properly classified as "exempt" or "nonexempt"?

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YES NO

Are all payments to employees, other than to Religious, and other than for properly accounted for employee expense reimbursements, reported on IRS Form W-2 with IOI?

Are all payments made to and for Religious who are subject to a vow of poverty, made and reported in accordance with diocesan policy and IRS regulations?

Is Form 1099 issued to independent contractors, in accordance with IRS regulations?

Are all diocesan priests recognized and reported as employees for Federal Income Tax purposes, but as Self Employed individuals for Social Security Tax purposes?

Are clergy Mass stipends and stole fees reported to the IRS as income in accordance with diocesan policy?

Are transitional and permanent deacons receiving remunerations compensated and reported as "lay employees"?

Are the eligibility requirements for all diocesan employee benefit plans carefully observed with respect to each employee so that no one will be improperly included or excluded?

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Acknowledgment

We, the undersigned, acknowledge the following concerning this questionnaire:

1. We are familiar with these internal controls as recommended by the Diocese.
2. Where we have answered "no" to a control question, we have explained above why it was not practical or appropriate to follow the internal control, and that we have implemented an alternative control procedure which conforms as closely as possible to the spirit of the control procedure as established by the Diocese of St. Petersburg.
3. We have met to review and discuss all of the above internal controls, and represent that they are functioning as required except as indicated otherwise.
4. We are not aware of any parish or school checking, savings or other accounts that have been omitted from the accounting records, the general ledger and the financial reports submitted to the Bishop quarterly.
5. We are not aware of any inquiries or communications from any regulatory bodies (i.e. IRS, etc.) in which we have not resolved and/or complied with the matter. If not, we have attached the details and an explanation of the matter.

SIGNATURES:

Pastor

Business/Office Manager

Bookkeeper

Finance Council Members:
