

Collections

How and by whom are the offerings taken from the church to the sacristy/rectory?

Where and how are the offerings kept securely until needed for counting?

Is an individual ever alone with the offerings?

How and when are the offerings counted and by whom?

Please attach a separate sheet describing, in detail, your account procedures.

Is a cash summary sheet prepared which sets out, in detail, the offerings for the particular day or service, separated between envelopes and loose cash, and then signed?

Who prepares the deposit and ensures that the total per the deposit slip reconciles to the count summary sheet?

Is the deposit made the intact and on the same day?

If not, explain how the funds are stored.

Who makes the deposit at the bank?

Are the summary envelope details prepared by someone other than the counters?

Is this summary reconciled with the envelope amount shown on the count summary sheet?
By whom?

Who receives and deposits other receipts?

Is a written record kept for all cash or cheques received for mass stipends?

Explain how any fees for weddings or funerals are accounted.

Explain how any fees for faculty rentals are collected.

What procedures are in place for special collections?

Are special collections forwarded to the Chancery Office on a regular basis? How often?

Are special collections approved by the Archdiocese?

Petty Cash

Is a petty cash fund maintained?

If so, by whom?

If so, how much is the float?

Are petty cash disbursements documented and reviewed when replenishing the fund?

Is the fund reconciled monthly?

Is the fund kept in a locked place?



Banking and Cash Management

Are all the parish bank accounts with the Royal Bank?

If you bank with another institution, are you following archdiocesan guidelines for signatories?

Who are the signing authorities?

Who reconciles bank statements?

Are bank reconciliations done monthly?

Does anyone from the finance committee review the bank reconciliations?

Payments

Are expenditures authorized before they are incurred? Please describe your process:

Is there an invoice or documentary evidence to support every disbursement?

Are invoices approved for:

Receipt of goods and services?

Mathematical accuracy?

Proper pricing?

Are invoices and supporting documentation provided to the signatories when the cheques are signed?

Is proper prior approval obtained from the Chancery Office for expenditures over \$5,000?

After an invoice is paid, is the cheques number, account code and payment date indicated on the invoice?



Are any cheques made payable to “cash”?

Who prepares the cheques?

Who signs the cheques?

Are the blank cheques stored in a safe place?

Who can access the cheques?

Are cheques ever signed in blank form by one or more of the signatories?

