

DIOCESE OF JUNEAU

"Parish Internal Control Questionnaire"

PARISH NAME: _____ DATE: _____

Parish Collection Offertory Controls

1. After each mass is the collection/s placed in a "Secur-Pak"?		
2. Where is the collection stored after each mass?		
3. Is the general collection kept separate from special collections and recorded separately?		
4. Are the collections from each mass kept separate and recorded separately?		
5. Who is responsible for transporting the collection to the area where is counted.		
6. When is it transported to the area where it is counted?		
7. Where is it taken to be counted?		
8. Is the collection stored in a safe until it is counted and taken to the bank?		
9. How long is the collection stored before it is counted?		
10. What are the names of the members of the collection counting team/s?		
I	I	
II	II	
III	III	

Yes No

11. Are counting teams rotated on a periodic basis?		
12. Are there husbands and wives on the same team?		
13. Do all members of the counting team sign the collection deposit slip to verify the amount of the collection?		
14. When is collection deposit taken to the bank?		

Recording of "Plate Collections" & Non "Plate Collections"

Yes No

1. Are general plate collections recorded separately from special collections?		
2. Are special collections identified such as which mission, retirement, SOME, FIA etc.		
3. Are the collections from each mass recorded separately?		
4. Are holy day collections recorded separately?		
5. Are contributions to the operating fund recorded separately?		
6. Is investment income recorded separately?		
7. Is rental income recorded separately?		
8. Are contributions to any building or plant funds recorded separately?		
9. Is a yearly "giving" statement distributed to all parishioners?		
10. Identify other sources of parish revenue and annual amounts.		
a.	b.	c.

Internal Controls

Yes No

1. Is the individual who prepares checks authorized to sign checks?		
2. Is the person who signs checks allowed to balance monthly bank statements?		
3. Is each check issued signed by two individuals?		
4. Is a signature stamp used to sign checks?		
5. Are checks signed in advance or signed without documentation?		
6. Are checks signed in advance or signed without documentation?		
7. Are sequentially numbered checks used?		
8. Is the individual responsible for preparing checks required to take an annual vacation?		

9. Are key responsibilities such as billing, collections and bank deposits kept separate?		
---	--	--

Physical Control

Yes No

1. Does the parish have a safe?		
2. Is there a control log for the safe combination?		
3. Is there a control log for entry into the safe?		
4. Are collections and all cash stored in the safe?		
5. Is the safe kept locked at all times (even during business hours)?		
6. Are deposits made on a regular basis with accumulations of cash of \$1,000 or more kept for no longer than 48 hours?		

Annual/Semi-Annual Parish Financial Review

Yes No

1. Does the parish finance council conduct an annual/semi-annual review of parish accounts?		
2. Does the review team consist of members that are not part of collecting, counting, depositing of offertories or other revenues, issuing checks and signing checks?		
3. Does the review team inspect all parish checking accounts for accuracy and irregularities?		
4. Does the review team inspect canceled checks from each account for several months to ensure checks are written for legitimate purposes?		
5. Does the review team ensure that checks have been cashed and that each cashed check was indorsed by the proper party?		
6. Does the review team verify that checks were not altered prior to cashing?		
7. Does the review team verify that for each payroll check there is an employee?		
8. If available please attach a copy of the review teams last review findings.		

List the names, addresses and e-mail addresses of all Parish Finance Council Members.

Comments

Review conducted by: _____