



CATHOLIC DIOCESE *of* JACKSON

July 15, 2021

Re: Finances Best Practices Guide, Internal Control Questionnaire, and Internal Audit Program

Dear Pastors, Deacons, Lay Ecclesial Ministers, Bookkeepers, and Finance Council Members,

As of July 2021, the Diocese of Jackson is implementing a routine Internal Audit Program designed to bring about a systematic approach to evaluate and improve effectiveness of financial risk management, internal controls, and governance. According to the USCCB Diocesan Financial Management Guide to Best Practices, while the parish pastor/administrator is the administrator of the parish and its property, it is the responsibility of the diocesan bishop to “exercise careful vigilance over the administration of all the goods which belong to the public juridic persons subject to him, without prejudice to legitimate titles which attribute more significant rights to him” (c. 1276 §1). Furthermore, the diocesan bishop is “to take care of the ordering of the entire matter of the administration of ecclesiastical goods by issuing special instructions within the limits of universal and particular law” (c. 1276 §2). As such, there must be effective oversight by the bishop for compliance with all diocesan policies in each area of the diocese.

On July 23, 2021, the Diocese of Jackson Parish Financial Best Practices Guide (Guide) will be distributed to each pastor/parish administrator and bookkeeper. The pastor/parish administrator or bookkeeper is required to forward a copy of the Guide to the parish Finance Council Chairperson. If the parish Finance Council does not have an acting chairperson, the Guide should be forwarded to the most active member or the chair of the parish Pastoral Council. The acknowledgement form is to be signed by the pastor/parish administrator, bookkeeper, and the parish Finance Council chairperson/member and returned to Cathy Pendleton via pdf/email on or before August 31, 2021. Cathy.pendleton@jacksondiocese.org.

Along with the Guide, you will receive a Parish Financial & Internal Control Review Questionnaire (ICQ) required to be signed by the pastor/parish administrator, bookkeeper, and the parish Finance Council chairperson/member and returned to Cathy Pendleton via pdf/email on or before September 30, 2021. Cathy.pendleton@jacksondiocese.org. The ICQ is designed to reinforce the policies and procedures contained in the Guide and will be updated and required annually. The ICQ is also intended to identify areas of needed training for pastors, parish administrators, bookkeepers, and finance council members. We understand this first ICQ is long and specific and may seem intimidating to complete. We expect the responses will identify several areas of needed training and we understand that smaller parishes with fewer resources will have answers that identify a need to separate duties in ways difficult to achieve. Please answer all questions honestly, understanding that our goal is to move forward with better education and continued support in addition to testing compliance.

Regarding the Internal Audit Program, our initial plan is to have a three-year rotation for internal audits plus additional audits as requested by the Vicar General or Bishop as a priest moves from one parish to another. You will receive an Initial Audit Process document (IAP) which indicates the review process, who will receive the audit report, and areas that will be tested.

We will conduct three question/answer zoom meetings for pastors/parish administrators, bookkeepers, and finance council members to attend. Please test your zoom capabilities prior to the meeting because we will begin on time with respect to everyone's schedules.

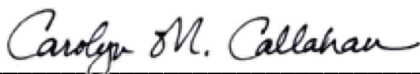
- August 3, 2021, 10:00 am – 11:00 am:
<https://us02web.zoom.us/j/82569341071?pwd=WGtJdUxLa3d1WjRWZEtmWnQ3Wmo4Zz09>
- August 11, 2021, 3:00 pm – 4:00 pm:
<https://us02web.zoom.us/j/85726588055?pwd=VzZiYmlYTjVVRDdy9rUVVWVSHJaeTFRZz09>
- August 11, 2021, 7:00 pm – 8:00 pm:
<https://us02web.zoom.us/j/85726588055?pwd=VzZiYmlYTjVVRDdy9rUVVWVSHJaeTFRZz09>

In addition to these zoom meetings, we will be traveling to Deanery meetings during Fall 2021 to speak about the Internal Audit Program. We will also be scheduling training sessions for pastors/parish administrators, bookkeepers, and all Finance Council members within the next fiscal year.

Thank you in advance for your cooperation regarding the submission deadlines and signatures required for the Guide and the ICQ. Cathy Pendleton and Nancy Meyers will follow-up with reminders for forms and questionnaires not received.



Lincoln S. Dall, Vicar General



Carolyn M. Callahan, Director of Temporal Affairs