



CATHOLIC DIOCESE *of* JACKSON

Parish Financial & Internal Control Review Questionnaire

Parish Name: _____

Location (City/Town): _____

Completed by: _____

Date Completed: _____

Number of registered Families: _____

Number of parishioners actively attending Mass: _____

Pastor's Name: _____

I. PARISH ORGANIZATION

1. Does the parish have a functioning Finance Council? How often do they meet?

Yes No Comments: _____

2. Are Finance Council meetings documented in meeting minutes?

Yes No Comments: _____

3. Does the parish have a functioning Pastoral Council? How often do they meet?

Yes No Comments: _____

4. Are Pastoral Council meetings documented in meeting minutes?

Yes No Comments: _____

5. Are all meeting minutes retained indefinitely?

Yes No Comments: _____

6. Does the parish publish financial statements in the parish bulletin? How often?

Yes No Comments: _____

II. CASH HANDLING AND DISBURSEMENT

Collection Handling and Other Income:

1. Who is responsible for collecting offertory during Mass?

2. How is the offertory secured after the collection and is it ever left unattended?

3. Who is responsible for transporting the offertory to the area where it is counted?

4. When is the offertory counted?

5. How many counters make up a counting “team?”

6. How many counting teams are used?

7. Are teams and counters periodically rotated? If yes, how often?

Yes No Comments: _____

8. Are there counting teams with related individuals counting together?

Yes No Comments: _____

9. If yes, is there at least one other counter counting with the related individuals that is not also related to these individuals?

Yes No N/A Comments: _____

10. Are all offertory checks endorsed with a restrictive “For Deposit Only” stamp?

Yes No Comments: _____

11. Are tally sheets used to count offertory?
 Yes No Comments: _____
12. Are tally sheets signed by the counters?
 Yes No Comments: _____
13. Are tally sheets retained by the parish?
 Yes No Comments: _____
14. When is offertory deposited? _____
15. Who makes the deposit? _____
16. Is the offertory secured in a tamper-proof or locking bank bag before transporting it to the bank?
 Yes No Comments: _____
17. If offertory is not deposited right away, is it secured in the parish? Where? Who has access?
 Yes No Comments: _____
18. Is the collection kept intact until deposited?
 Yes No Comments: _____
19. Is the deposit ticket reconciled to the tally sheet? If so, by whom?
 Yes No Comments: _____
20. Does the parish receive EFT contributions (i.e. contributions where the parishioner has given the parish permission to withdraw contributions directly from their bank accounts)?
 Yes No Comments: _____
21. Does the parish require parishioners that wish to give with EFT contributions to complete a form that includes their name, address, bank account information, amount of the contributions, and the frequency they wish to give?
 Yes No N/A Comments: _____
22. If a parishioner wishes to change the information on their form, does the parish require them to come to the parish office to make that change?
 Yes No N/A Comments: _____
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23. How often does the parish initiate EFT withdrawals? _____

24. Does the parish allow parishioners to give using online giving?

Yes No Comments: _____

25. Does the parish keep a log of all funds received from office walk-ins or through the mail?

Yes No Comments: _____

26. Who opens the parish mail?

Yes No Comments: _____

27. Is all parish mail sent to the parish address?

Yes No Comments: _____

28. Did the parish receive any bequests or memorials in the last fiscal year, 2020/2021?

Yes No Comments: _____

29. Briefly describe any memorials or bequests received in the last fiscal year:

30. How are memorials and bequests accounted for in the accounting software?

31. Did the parish receive any non-cash gifts in the last fiscal year? (e.g., Land, Vehicles, Equipment)

Yes No Comments: _____

32. Does the parish receive oil lease or royalty income?

Yes No Comments: _____

33. Does the parish receive income from SCRIP sales?

Yes No Comments: _____

34. If applicable, how are SCRIP sales handled and processed?

35. Does the parish receive income from the sale of religious items?

Yes No Comments: _____

36. If applicable, how are sales of religious items handled and processed?

37. Is MS Sales Tax collected and remitted on items sold?

Yes No N/A Comments: _____

38. Does the parish receive income from fundraising?

Yes No Comments: _____

39. Are two or more individuals involved in handling fundraising proceeds?

Yes No N/A Comments: _____

40. Is a tally sheet used to count the proceeds from fundraising?

Yes No N/A Comments: _____

41. Is this tally sheet signed by the counters?

Yes No N/A Comments: _____

42. Are proceeds from fundraising included in the annual budget?

Yes No N/A Comments: _____

43. Does the parish secure proper special events insurance coverage for fundraising or other events?

Yes No N/A Comments: _____

44. Are fundraising records kept in the parish offices?

Yes No N/A Comments: _____

45. Who records deposits from fundraising in the accounting records?_____

46. Are all unrestricted donations recorded using income accounts and all restricted donations recorded using dedicated accounts?

Yes No Comments: _____

47. Are all diocesan/national second collections taken?

Yes No Comments: _____

48. Are dedicated accounts used to record diocesan/national second collections?

Yes No Comments: _____

49. Is the parish remitting diocesan/national second collections to the Diocese on timely basis?

Yes No Comments: _____

50. Are all special collections (i.e., charity, fundraising, etc..) pre-approved by the Vicar General?

Yes No Comments: _____

Mass Intentions

51. Are all Mass Intentions deposited into the Parish operating account and coded to Custodial Obligations within ParishSoft?

Yes No Comments: _____

52. Does the bookkeeper or other employee keep a detailed log of Mass Intentions including the amount, date received, Intention details, and date Intention was said?

Yes No Comments: _____

53. Is the Pastor paid by the parish for all Intentions said? If not, how are these unpaid amounts used?

Yes No Comments: _____

54. Are Mass Intentions paid to the Pastor through payroll or a direct check?

Yes No Comments: _____

55. If Mass Intentions are paid to the Pastor with a direct check, does he receive a 1099 MISC if the total paid is \$600 or more in one calendar year? (The \$600 or more threshold in one calendar year applies to all compensation paid to the Pastor with a direct check.)

Yes No Comments: _____

Annual Giving Statements and Procedures:

56. Who records offertory and other parishioner contributions in the ParishSoft Census program?

57. Are general contributions of \$250 or more properly acknowledged with a letter (one time giver) or an annual giving report (multiple gifts)?

Yes No Comments: _____

58. Are all donations, for parish ministries or any related ministry, deposited into the parish operating account and tracked through ParishSoft Family Suite?

Yes No Comments: _____

59. Is a reconciliation performed between what is recorded in the parishioner contribution records and deposits recorded in the accounting software? Who performs this reconciliation?

Yes No Comments: _____

60. Do these letters/reports state, “The parish did not provide any goods or services in whole or in partial consideration for the contribution or provided only intangible religious benefit?”

Yes No Comments: _____

61. How often are individual giving records mailed? _____

62. How are non-cash gifts acknowledged by the parish?

Bank and Investment Accounts:

63. Is the pastor a signer on all accounts using the parish tax ID number (including altar societies and guilds)?

Yes No Comments: _____

64. Are there signers other than the pastor on parish bank accounts (identify these when you complete Attachment A)?

Yes No Comments: _____

65. Were all additional signers approved by the Vicar General or Director of Temporal Affairs?

Yes No N/A Comments: _____

66. Are all bank and statements mailed to the parish address (including altar society and any other support groups)?

Yes No Comments: _____

67. Are bank reconciliations performed in the accounting software on all bank and Diocese savings accounts operating under the parish?

Yes No Comments: _____

68. Does the pastor review all bank statements?

Yes No Comments: _____

69. Who performs bank reconciliations? _____

70. Is this individual authorized to sign checks?

Yes No Comments: _____

71. Does the parish pay bills online or transfer funds online?

Yes No Comments: _____

72. Who has authority to pay such bills and perform such transfers? _____

73. Was this process approved by the Finance Council and documented in the minutes?

Yes No N/A Comments: _____

74. Does the parish have investment accounts? (Please include these on Attachment A.)
 Yes No Comments: _____

75. Does the parish have endowments outside of the Catholic Foundation? (Please include these on Attachment A.)
 Yes No Comments: _____

76. Does the parish have other financial instruments, stocks, bonds or documents kept with a custodian or at the parish? (Please include these on Attachment A.)
 Yes No Comments: _____

77. Does the parish have any loans outside of the Diocese Deposit and Loan Fund? (Please include these on Attachment B.)
 Yes No Comments: _____

78. Has the parish loaned out funds to employees or other organizations?
 Yes No Comments: _____

Cash Disbursements

79. Are invoices reviewed for receipt of goods, services, and accuracy before payment?
 Yes No Comments: _____

80. Are all blank checks pre-numbered and used in sequence?
 Yes No Comments: _____

81. How are blank checks safeguarded while not in use?

82. Who prepares checks for payment? _____

83. Is this person an authorized signer?
 Yes No Comments: _____

84. Is a signature stamp used to sign checks at any time? If yes, who has access to the signature stamp?

Yes No Comments: _____

85. Does the pastor review prepared checks along with original invoices before signing?

Yes No Comments: _____

86. Are paid invoices marked paid and/or is the check stub attached to the paid invoice?

Yes No Comments: _____

87. Are paid invoices retained in parish financial records, in the parish office?

Yes No Comments: _____

88. Are spoiled, voided checks retained in a separate file?

Yes No Comments: _____

89. If the pastor is going to be absent, and another approved signer signs checks, does the pastor review all checks signed in his absence and initial the invoice indicating his review?

Yes No N/A Comments: _____

90. If the pastor is going to be absent, does he sign blank checks to be used in his absence?

Yes No Comments: _____

91. Are parish credit cards used?

Yes No Comments: _____

92. Who is authorized to use parish credit cards?

93. Are original receipts submitted for all credit card transactions with notation as to the business use of the transaction?

Yes No N/A Comments: _____

94. Are the original receipts retained with the credit card bill after payment?

Yes No N/A Comments: _____

95. Are parish credit cards only used for parish expenses?

Yes No N/A Comments: _____

96. Are store accounts used?

Yes No Comments: _____

97. Who is authorized to use store accounts?

98. Are original receipts submitted for all store account transactions with notation as to the business purpose of the transaction?

Yes No N/A Comments: _____

99. Are the original receipts retained with the store bill after payment?

Yes No N/A Comments: _____

100. Are store accounts only used for parish expenses?

Yes No N/A Comments: _____

101. How often are store accounts paid off? _____

102. When individuals request reimbursements, are the original receipts and business purposes required to be submitted with the request?

Yes No Comments: _____

103. Are all reimbursement requests approved by the pastor? If not, by whom?

Yes No Comments: _____

104. Does the parish require all vendors and individuals (non-employee) the parish pays to complete Form W-9 (including substitute priests)?

Yes No Comments: _____

105. Does the parish issue 1099 NEC / MISC to all qualifying vendors and individuals at calendar year end?

Yes No Comments: _____

106. Does the parish use a petty cash box to pay parish expenses? If yes, what is the balance?

Yes No Comments: _____

107. Are receipts for purchases from the petty cash box retained by the parish?

Yes No N/A Comments: _____

108. Are the receipts reconciled to the physical count of the petty cash box at least monthly?

Yes No N/A Comments: _____

109. Is the petty cash box replenished at least monthly?

Yes No N/A Comments: _____

110. Does the parish make parish purchases using gift cards or SCRIP cards?

Yes No Comments: _____

111. Does the parish pay outreach expenses on behalf of needy individuals?

Yes No Comments: _____

112. Who handles all charity requests for the parish? _____

113. Does the parish retain all charity request documentation in the parish files?

Yes No N/A Comments: _____

114. Does the parish pay needy individuals directly?

Yes No N/A Comments: _____

115. Does the parish Finance Council set the budget for charity payments and approve the policy for handling these charity payments?

Yes No Comments: _____

116. In the last fiscal year, did the parish make any extraordinary expenditures over three percent (3%) of the parish annual income?

Yes No Comments: _____

117. Did the parish receive Finance Council and Diocesan approval for such expenditures?

Yes No N/A Comments: _____

118. Did the parish host a raffle or other gaming event in the last fiscal year?

Yes No Comments: _____

119. Did the parish file all required documents with the state and local government agencies to verify it follows all state and local regulations regarding raffles or other gaming events?

Yes No N/A Comments: _____

120. Did the parish file all tax forms (such as a 1099 MISC or W-2G) to all those that qualified during a raffle or other gaming event, as required by federal law?

Yes No N/A Comments: _____

121. Did the parish or other groups operating under the parish federal tax ID number pay monetary gifts (monetary gifts include cash, gift cards, SCRIP, and other cash equivalents) to any parish volunteers (including deacons not employed by the parish) in the last fiscal year?

Yes No Comments: _____

122. Does the parish bookkeeper perform bookkeeping work from home not related to recent COVID-19 restrictions?

Yes No Comments: _____

123. How long are records kept at the bookkeeper's home before being returned to the parish?

124. What kind of parish records does the bookkeeper take home to work on?

125. Does the parish retain all records in accordance with diocesan and USCCB guidelines?

Yes No Comments: _____

126. Are all parish records kept up-to-date?

Yes No Comments: _____

127. Are all parish records kept in the parish?

Yes No Comments: _____

128. Does the parish prepare financial statements for Finance Council meetings?

Yes No Comments: _____

129. Does the parish close its months in the accounting software in a timely manner (months should be closed by the third week after month-end)?

Yes No Comments: _____

130. Does the parish prepare an annual budget?

Yes No Comments: _____

131. Does the parish input this budget into the accounting software?

Yes No N/A Comments: _____

132. Does the parish and parish Finance Council review variances in the budget?

Yes No N/A Comments: _____

133. Does the parish investigate significant variances (10% variance) in a timely manner?

Yes No N/A Comments: _____

134. Are all entities (Missions and support groups) which operate under the parish accounted for in ParishSoft?

Yes No Comments: _____

III. PAYROLL (W2 Employees)

1. Are all employees on centralized payroll and are taxes withheld?

Yes No N/A Comments: _____

2. Who prepares the information to be sent to the Diocesan payroll administrators?

3. Describe the procedures for capturing hours for hourly employees (time sheets, timecards, etc.).

4. Does the parish have W-4's, I-9's, and job descriptions on file or in Paycom for all current employees?

Yes No Comments: _____

5. Does the parish perform annual performance evaluations for all employees?

Yes No Comments: _____

6. Are background checks done on all new employees and volunteers?

Yes No Comments: _____

7. Are all eligible employees offered the Healthcare plan?

Yes No Comments: _____

8. Are eligible employees offered the 401(k) plan?

Yes No Comments: _____

9. Did the parish or other groups operating under the parish federal tax ID provide monetary bonuses/gifts (monetary includes cash, gift cards, SCRIP, and other cash equivalents) to parish employees?

Yes No Comments: _____

10. Were these bonuses/gifts accounted for through payroll?

Yes No Comments: _____

11. Does the parish provide any other compensation or stipends to employees (this does not include reimbursements)?

Yes No Comments: _____

12. Are these stipends/other compensations accounted for through payroll?

Yes No Comments: _____

13. Does the parish have any special agreements, including employment agreements, with the pastor or any volunteer, parishioner, parish employee, or diocesan employee? (i.e. life insurance policy, personal cell phones, living arrangements other than the rectory, payment of tuition, employment of diocesan employee for parish work, etc.)

Yes No Please describe:

IV. PROPERTY AND INSURANCE

1. Does the parish have any third parties that use the parish facilities multiple times per year for meetings or events (Knights of Columbus, Catholic Daughters, etc.)? (Please include third parties on Attachment E).

Yes No Comments: _____

2. Does the parish seek advice and/or special coverage from the Diocese or Catholic Mutual directly for these third-party organizations or other applicable third parties wishing to use the parish facilities?

Yes No N/A Comments: _____

3. Did the parish enter into any contracts exceeding 3% of parish income in the last fiscal year?

Yes No Comments: _____

4. Were these contracts reviewed by the Diocese and CMG?

Yes No N/A Comments: _____

5. Did contractors provide proof of insurance?

Yes No N/A Comments: _____

6. If capital improvements were made to the parish in the last fiscal year, was Catholic Mutual updated on these changes for insurance purposes?
- Yes No N/A Comments: _____
7. Does the parish complete CMG's annually required self-inspections? Who is responsible for completing the self-inspections at your parish?
- Yes No Comments: _____
8. When was the last on-site inspection? _____
9. Did the parish review and respond to the items noted in their inspection report?
- Yes No Comments: _____
10. Does the parish have a cemetery (or multiple cemeteries)? (Please include a list of cemeteries on Attachment C.)
- Yes No Comments: _____
11. Where are parish property records kept?
- Parish Chancery Both Unknown
12. If applicable, are all oil lease and royalty agreements on file with the diocese?
- Yes No N/A Comments: _____
13. Did the parish acquire or alienate any property in the last fiscal year?
- Yes No Comments: _____
14. If the parish acquired or alienated any property, was a resolution submitted for the Diocesan Bishop's approval?
- Yes No N/A Comments: _____
15. Does the parish lock the doors to its parish outside of regular operating hours?
- Yes No Comments: _____

16. If the church is not locked, explain how the Blessed Sacrament is secured from desecration:

17. Does the parish keep a key log showing all individuals that have keys to the parish?

Yes No Comments: _____

18. Who has the combination to the parish safe? _____

19. When was the last time the combination to the parish safe was changed? _____

20. Is the parish safe fire-proof?

Yes No Comments: _____

21. How are computer files backed up? _____

22. Who has access to ParishSoft Accounting?

23. Does the parish own and operate a daycare?

Yes No Comments: _____

24. Please list all organizations or individuals that currently rent parish property?

25. Are all rent agreements in writing and approved by Catholic Mutual through the Diocesan Facilities Manager?

Yes No N/A Comments: _____

V. POLICY

1. Does the parish have an employee policy and procedures manual?

Yes No Comments: _____

2. How often is this manual reviewed and updated? _____

3. Does the parish have a process/procedures manual outlining how specific processes are to be performed in their parish?

Yes No Comments: _____

4. How often is this manual reviewed and updated? _____

5. Does the parish have a written policy concerning emergency preparedness?

Yes No Comments: _____

6. Does the parish provide training to employees and key volunteers concerning emergency preparedness?

Yes No Comments: _____

7. How often is this policy reviewed and updated? _____

8. Does the parish have a written policy regarding the treatment of equipment and fixed assets? If no, do you have an inventory of all assets on the property?

Yes No Comments: _____

9. Does this policy identify an individual responsible for monitoring all new and current equipment and fixed assets? Who is this individual?

Yes No N/A Comments: _____

10. Does this policy identify an individual responsible for approving the disposal of fixed assets?

Yes No N/A Comments: _____

11. Does this policy identify an individual responsible for annually reviewing the insurance amounts of all equipment and fixed assets to determine if there is sufficient insurance coverage?

Yes No N/A Comments: _____

12. How often is this policy reviewed and updated? _____

13. Attachment A – Bank and Investment Accounts

Please list all parish accounts below. Include the account name, the financial institution the account is with, and all authorized signers on the account. Include all accounts operating under the parish name or tax ID. For all certificates of deposit, include the maturity date.

Account Name: _____

Financial Institution: _____

Authorized Signers: _____

Account Name: _____

Financial Institution: _____

Authorized Signers: _____

Account Name: _____

Financial Institution: _____

Authorized Signers: _____

Account Name: _____

Financial Institution: _____

Authorized Signers: _____

Account Name: _____

Financial Institution: _____

Authorized Signers: _____

Attachment B – Loans

List all parish loans below that are not held by the Diocese Deposit and Loan Fund. Please include the name of the loan, the financial institution the loan is with, the current balance of the loan, and the purpose of the loan.

Loan Name: _____

Financial Institution: _____

Balance and Date: _____

Loan Purpose: _____

Loan Name: _____

Financial Institution: _____

Balance and Date: _____

Loan Purpose: _____

Loan Name: _____

Financial Institution: _____

Balance and Date: _____

Loan Purpose: _____

Loan Name: _____

Financial Institution: _____

Balance and Date: _____

Loan Purpose: _____

Attachment C – Cemeteries

Please list all cemeteries the parish is responsible for below. Please include the name of the cemetery, the name of the Sexton, a description of the cemetery location, and the location of the plot records.

Cemetery Name: _____

Sexton Name: _____

Cemetery Location: _____

Plot Record Location: _____

Cemetery Name: _____

Sexton Name: _____

Cemetery Location: _____

Plot Record Location: _____

Cemetery Name: _____

Sexton Name: _____

Cemetery Location: _____

Plot Record Location: _____

Cemetery Name: _____

Sexton Name: _____

Cemetery Location: _____

Plot Record Location: _____

Attachment D – Altar Societies and Other Affiliated Organizations

Please list all altar society/guilds and other affiliated organizations below. Please include the name of the group, what federal tax ID number the group setup its accounts under, and what purpose the group serves for the parish.

Group Name: _____
Tax ID #: _____
Group Purpose: _____
Bank Account Name and Account Number: _____

Group Name: _____
Tax ID #: _____
Group Purpose: _____
Bank Account Name and Account Number: _____

Group Name: _____
Tax ID #: _____
Group Purpose: _____
Bank Account Name and Account Number: _____

Group Name: _____
Tax ID #: _____
Group Purpose: _____
Bank Account Name and Account Number: _____

Group Name: _____
Tax ID #: _____
Group Purpose: _____
Bank Account Name and Account Number: _____

Attachment E – Third Parties that Use the Parish Facilities

List all third parties that regularly use the parish facilities. Please include the group’s name, tax ID number, and reason for using the parish facilities.

Group Name: _____

Tax ID #: _____

Reason: _____

Group Name: _____

Tax ID #: _____

Reason: _____

Group Name: _____

Tax ID #: _____

Reason: _____

Group Name: _____

Tax ID #: _____

Reason: _____

Group Name: _____

Tax ID #: _____

Reason: _____

Authentication of Information Provided:

By signing below, you are attesting that all information presented in this questionnaire is accurate to the best of your knowledge. Please include your signature and printed name.

Individual Responsible for Completing this Questionnaire

Date

Pastor, Deacon, LEM, Parish Administrator

Date

Parish Finance Council Chairperson or Member

Date

Bookkeeper or Business Manager if not signed above

Date