

REQUIRED INTERNAL CONTROL PROCEDURES CHECKLIST

Location: _____

Collection Procedures:

Yes ___ No ___ N/A ___	Counting teams of 2 people rotated regularly?
Yes ___ No ___ N/A ___	Tally sheets reconciled to dated deposit slips?
Yes ___ No ___ N/A ___	Individual giving records mailed at least annually?
Yes ___ No ___ N/A ___	[Recommend] Locked/permanently sealed, controlled access bag.

Disbursement Procedures:

Yes ___ No ___ N/A ___	Two signatures on checks? (Never pre-signed by either in blank.)
Yes ___ No ___ N/A ___	Non-check signer reconciles bank statement?
Yes ___ No ___ N/A ___	Bank statements reconciled monthly?
Yes ___ No ___ N/A ___	Vendor invoices/bills kept on file to substantiate payments?
Yes ___ No ___ N/A ___	[Recommend] Independent person review bank reconciliation. (Sign and date.)

Bank Accounts:

Yes ___ No ___ N/A ___	General fund at local bank?
Yes ___ No ___ N/A ___	Mass stipend account at local bank?
Yes ___ No ___ N/A ___	Hot lunch account at local bank?
Yes ___ No ___ N/A ___	Accounts and signers have been authorized by Corporate Board?
Yes ___ No ___ N/A ___	Savings in Deposit & Loan Fund (D&L Fund)?
Yes ___ No ___ N/A ___	Endowment Funds in Catholic Development Foundation (CDF)?
Yes ___ No ___ N/A ___	Perpetual Care Funds in D&L Fund or CDF?
Yes ___ No ___ N/A ___	Stocks or bonds held? (Should be sold)

Loans:

Yes ___ No ___ N/A ___	Only with Deposit & Loan Fund?
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Records:

Yes ___ No ___ N/A ___	All financial records (checks, bills, etc.) maintained at the Parish Office?
Yes ___ No ___ N/A ___	Blank check supplies stored in a secure place?

Personnel/Payroll:

Yes ___ No ___ N/A ___

Individual personnel files in place with all required forms?

Yes ___ No ___ N/A ___

Employees offered the 401(k) Plan? (All employees are eligible for voluntary pre-tax contributions of their own money. All must have a form on file indicating participating or not participating.)

Yes ___ No ___ N/A ___

Employees working more than 1,000 hours per year, or teachers with "50% or more" contract, receiving contributions to the Pension Plan?

Yes ___ No ___ N/A ___

W2's issued for priests? (Not applicable for religious)

1099's:

Yes ___ No ___ N/A ___

Payments of over \$600 being tracked and 1099-Misc forms being filed?

Parish Finance Council:

Yes ___ No ___ N/A ___

Parish Finance Council is active?

Yes ___ No ___ N/A ___

Parish Finance Council Charter adopted?

Yes ___ No ___ N/A ___

Budgets prepared and reviewed by the Parish Finance Council?

Yes ___ No ___ N/A ___

Actual income/expenses compared to the budget by the Parish Finance Council?

Yes ___ No ___ N/A ___

Minutes of the Parish Finance Council meetings kept?

Corporate Board:

Yes ___ No ___ N/A ___

Corporate Board meetings held?

How often? _____