

## **Appendix A**

### **Contacts Diocesan Finance Office**

#### **Ann Mellen - General Ledger Accountant**

- Daily Deposits
- Parish Deposit Accounts
- Payroll Payments / Parish Loan Accounts
- National Collections
- Faith West Tennessee Payments
- Cathedraticum Payments
- Cafeteria Benefits Payments

#### **Patti Morris - Controller**

#### **Jim Abernathy – Chief Financial Officer**

#### **Kathy Owings – Regional Controller**

- Parish Liaison

#### **Rebecca Holder – Senior Accountant**

#### **Nancy Eddins - School's Accountant**

#### **Stella Hendricks – Accounts Payable**

#### **Cynthia Steele – Payroll**

# Fixed Asset Additions - At Cost

## EXHIBIT B

General Ledger Account #s: 1500, 1505, 1510, 1520, 1530

Parish/School Name:

A: June 30, 2014

	Description	Vendor	Check #	Amount	Date placed in service
1	Land, Buildings, and Improvements				
2					
3					
4					
5					
6					
7					
8					
9	Furniture, Fixtures, and Equipment				
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

### Policy:

- Capitalized value/amount = cost plus shipping and any other costs to get the item in use
- Capitalize items with an **individual** value greater than \$5,000 for equipment
- Capitalize projects with an **individual** value greater than \$10,000 for building/improvements

## Appendix C

### Account Definitions

#### Asset Accounts

(Note: Account numbers may vary from Parish to Parish)

Account #	Account Name	Description
1000	Cash	Parish Operating Bank Account
1020	Petty Cash	Amount of cash and receipts in PC fund (amount does not change)
1030	Special Saving Account	Used to hold excess operating or special purpose funds
1100	Accounts Receivable	Amounts owed to the parish from third parties
1110	Pledges Receivable	Total balance of all pledges recorded, but not received by the parish
1114	Present Value Adjustment	Amount calculated by Diocese to reflect the present value of outstanding pledges
1129	Reserve for uncollected pledges	Calculated amount of pledges deemed not collectable
1200	Deposits with Diocese	Funds on deposit (excess over operating needs or construction funds) with the Diocese
1300	Due from Affiliate	Amounts due from parish school or affiliates
1510	Building & Improvement - at cost	Amounts used for new building construction, including add-on construction
1520	Furniture, Fixtures, & Equipment-at cost	Amounts used new furnishings, fixtures or equipment in parish buildings
1530	Remodeling & construction-at cost	Amounts used to renovate existing buildings
1545	Land & Improvements-at cost	Amounts used to purchase land and prepare for building construction
1810	Due from Diocese	Amounts owed to the parish from the Diocese

#### Liability Accounts

2010	Employee FICA Taxes Withheld	Total Social Security amount (including employee share) due to IRS
2011	Employee Medicare Withheld	Total Medicare amount (including employee share) due to IRS
2020	Federal Income Tax Withheld	Federal Income Tax withheld from employees, payable to IRS
		Amounts withheld from employees for various reasons (could be separated into several accounts between 2020 & 2100)
2080	Other Payroll Deductions	
2100	Accounts Payable	Amount of invoices received but not paid (using the accrual method of accounting)
2200	Loan from Diocese	Amount of banks loans obtained through the Diocese
2303	National Collections Payable	Amounts collected for National Collections but not yet paid
2310-2800	Misc Payable Accounts	Amounts collected for other purposes but not yet disbursed
2810	Due to Diocese	Amounts collected for the Diocese but not yet remitted
2921	Due to Diocese-Pension Plan	This account was set up by the Diocese - adjustments sent to parishes annually

#### Equity Accounts

3000	Equity at Beginning of Year	<b>DO NOT ENTER ANY AMOUNT IN THIS ACCOUNT WITHOUT WRITTEN PERMISSION FROM THE DIOCESAN CONTROLLER</b>
3600	Excess (Deficiency) of Revenue	<b>DO NOT EVER ENTER ANY AMOUNT IN THIS ACCOUNT</b>

#### Income Accounts

4010	Offertory Collections-Env	Amount of Offertory received in envelopes Amounts of Offertory received without envelopes, including checks, currency, loose change. <b>TOTAL OF 4010 &amp; 4020 SHOULD MATCH THE AMOUNT POSTED TO CHURCH OFFICE MANAGEMENT</b>
4020	Offertory Collect/Loose Change	
4030	Vigil Lights and Candle Contrib.	Amounts contributed specifically for Vigil lights and candles
4050	Special Parish Collection	Amounts contributed for special unrestricted purposes
4060	Sacramental Offerings	Amounts contributed for Sacramental Offerings
4070	Social & Fund Raising Activities	Amounts collected from social activities and fundraisers
4080	Cash Donations - Other	Miscellaneous cash contributions for unrestricted purposes
4090	Stock Donations	Fair Market Value of Stock donated and processed through the Diocese
4100	Interest & Dividends	Amounts received from bank interest or credit union dividends
4110	Rental Property Income	Amounts received from rental of Church facilities
4190	Other Ordinary Income	Ordinary income not classified in above accounts
4200	Sales of Furn, Fixtures, Equip.	Proceeds from sale of Furn, Fixtures, and Equipment
4210	Insurance Claim Proceeds	Amounts received from insurance settlements

4230	Estate & Bequest Donations	Amounts donated to the parish upon the death of the donee
4240	Int Inc./Diocesan Deposits	Amounts paid as interest on deposits held by the Diocese
4220-4290	Building Fund Revenue	Donations restricted to building construction or renovation
4290	Other Extraordinary Income	Non-recurring income not specifically itemized above
4300	West Tenn. Catholic	Income from newspaper subscriptions
4305	PRE Revenue	Revenue from Religious Education
4310	Donations from Other Parishes	Donations from other Parishes
4315-4998	Other Misc. Donations	Miscellaneous Donations

## Expense Accounts

5010	Priest Salaries	Amounts for Parish Priest Salary
5020	Associates Salaries	Amounts for Associate Priest Salaries
5030	Associates Religious	Amounts for Salaries of a Religious Order
5040	Extra Clergy	Payments of stipends for special services
5050	Office and Support Staff	Amounts for Office and Administrative staff
5060	Custodial and Household	Salary for cleaning staff personnel
5090	Other Salaries	Amounts for other salaried personnel.
5110	Employee FICA Taxes	Parish half of FICA tax
5111	Employer Medicare Taxes	Parish half of Medicare tax
5120	Professional Allowance	Amounts paid as allowable expenses for eligible staff
5130	Health Benefit Plan	Employer portion of Health Benefit expenses
5140	Priest Retirement Contribution	Parish portion to fund Priest Retirement Fund
5190	Lay Retirement Contribution	Parish portion to fund Lay Retirement Fund
5194	Other Employee Benefits	Any amount not itemized as employee benefits above
5210	Insurance Premium	Parish Insurance Premium Expense
5220	Telephone	Parish Telephone Expense
5230	Postage, Printing, Off. Suppl.	Parish Postage, Printing, and Office Supply expense
5240	Automobile Maint. & Repair	Parish Vehicle Maintenance & Repair Expense
5250	Travel & Meeting	Parish Travel and related expenses
5260	Professional Fees	Parish legal or accounting fees
5270	Parish Council Expenses	Expenses related to the operation of the Parish Council
5280	Social and Fundraising	Expenses related to fundraising events
5290	Other General & Administrative Expense	G & A Expenses not specifically itemized above
5310	Sanctuary & Sacristy	Expenses directly related to the Sanctuary and Sacristy
5320	Vigil Lights	Expenses related to Vigil Lights and Candles
5330	Music & Liturgy	Expenses related to Music and the Liturgy
5340	Parish Charity	Parish Benevolence Expense
5350	Retreat Fees	Parish expenses related to Retreats
5360	Religious Books	Parish expenses related to Religious Books
5370	Youth Ministry	Parish expenses related to Youth Ministry
5380	RCIA Expenses	Parish expenses related to RCIA Classes
5390	Other Pastoral Expenses	Any other Pastoral Expense not itemized above
5410	Utilities	Parish Utility expenses
5420	Household Supplies	Household supplies for the Rectory
5430	Maintenance & Repair	Parish Expense for routine maintenance (see Acctg. Manual for definition of Capital items, pg 32)
5440	Custodial Supplies	Parish and Rectory custodial supplies
5490	Other Plant Supplies	Any Parish Repair & Maintenance expense that does not meet the criteria of a capital item (pg 32)
5510	Cathedraticum Assessment	Parish expense paid to Diocese for Cathedraticum
5520	High School Assessment	Annual Parish expense paid to Diocese to fund Diocesan High Schools
5560	Interest-Bank Debt	Interest paid ( amount supplied by Finance Office) for bank debt through Diocese
5590	Other Costs	Other non-recurring costs not itemized above
5600	West Tennessee Catholic	Parish expenses for newspapers
5610	Diocesan Debt Retirement Pay	If the Parish Finance Council wants to know the entire amount of payments for debt reduction in a given year, post the entire debt payment paid to the Diocese here. At year-end the debt and interest should be separated into accounts 5560 and 2200.

## Appendix D

### Record Retention

For additional information visit the [www. USCCB.ORG](http://www.USCCB.ORG) website

RECORD CATEGORY	RETAIN IN OFFICE	RETAIN IN ARCHIVES	TOTAL	DISPOSITION	REASON
Accident reports, claims, settlements	2 years	5 years post-settle.	7 years	Destroy	Fiscal value ceases
Accreditation Files	2 years	Permanent	P	Keep	Admin. & Historical
Acquisition, consolidation, merger, dissolution, reorganization records	2 years	Permanent	P	Keep	Admin., Fiscal, Historical
Affidavits	2 years	8 years	10 years	Destroy	Administrative value ceases
Anniversary Booklets	2 years	Permanent	P	Keep	Historical
Business Files	2 years	3 years	5 years	Destroy	Administrative value ceases
Cemetery-Account & Lot Cards	2 years	Permanent	P	Keep	Administrative
Cemetery-Burial Log	Until superseded	0 years	0 years	Destroy	Administrative value ceases
Cemetery--Burial Record	Indefinite	Permanent	P	Keep	Historical
Cemetery..Lot Maps	Indefinite	Permanent	P	Keep	Admin. & Historical
Cemetery-Rules & Regulations	Indefinite	Permanent	P	Keep	Admin. & Historical
Charters, constitutions,	2 years	Permanent	P	Keep	Admin. & Historical
Claims, Litigation torts, & Breach of contracts	2 years	Permanent	P	Keep	Admin., & Legal
Committee Agenda & Minutes	2 years	Permanent	P	Keep	Historical
Committee/Organ. Constitution By-Laws	2 years	Permanent	P	Keep	Admin. & Historical
Committee/Organ. Reports, Proposals	2 years	Indefinite	Indefinite	Review	Determine value & type
Computer Backups (All records)	2 years	Permanent	P	Keep	Admin., Fiscal, Legal
Construction files	2 years	Permanent	P	Keep	Admin. & Historical
Contracts & Leases (expired)	2 years	5 years	7 years	Destroy	Fiscal value ceases

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Contracts & Leases (in effect)	2 years	7 years post-expir.	?	Review	Fiscal, legal. Historical?
Copyrights	2 years	Permanent	P	Keep	Legal & Adminis.
Correspondence--Routine office	1-2 years	0 years	1-2 years		No permanent value
Correspondence--Bishops'	2 years	Permanent	P	Keep	Historical
Correspondence--Chancellors'	2 years	2 years	4 years	Review	Determine Historical Value
Correspondence--General office	2 years	1 years	3 years	Destroy	Value ceases
Correspondence--Legal, Import.	2 years	Permanent	P	Keep	Legal & Historical
Correspondence--Tax	2 years	Permanent	P	Keep	Fiscal, Legal, Historical
Date Books, Appt. Calendars, Time Books	2 years	Permanent	P	Keep	Adminis. & Historical
Deeds	2 years	Permanent	P	Keep	Legal, Admins., Historical
Depreciation Schedules	2 years	Permanent	P	Keep	Fiscal. Admins, Historical
Disability, Sick Leave Benefit Records	2 years	4 years	6 years	Destroy	Fiscal, Admins. Value ceases
Easements	2 years	Permanent	P	Keep	Administrative & Historical
Employee Files (post separ.)	3 years	2 years	5 years	Destroy	Admins. Value ceases
Employee Personnel Records after termination	Indefinite	Indefinite	75 years	Destroy	Admin., Retirement value
Employee Service Records	2 years	Permanent	P	Keep	Historical
Employment Applications, Resumes	3 years	0 years	3 years	Destroy	Admins. Value ceases.
<b>FINANCE:</b> <b>Accounting &amp; Tax Records</b>					
Accounting Journals	2 years	8 years	10 years	Destroy	Financial need ceases

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AP ledgers, schedules, invoices	2 years	5 years	7 years	Destroy	Financial need ceases
AR ledgers, schedules s, invoices	2 years	5 years	7 years	Destroy	Financial need ceases
Bank Reconciliations	2 years	1 year	3 years	Destroy	Financial need ceases
Bank statements, deposit slips	2 years	5 years	7 years	Destroy	Financial need ceases
Budget & Projections	2 years	0 years	2 years	Destroy	Financial need ceases
Cancelled Checks	2 years	5 years	7 years	Destroy	Financial need ceases
Data processing operations & runbooks	1 year	0 years	1 year	Destroy	Financial need ceases
Expense analysis, distrib. Sched.	2 years	5 years	7 years	Destroy	Financial need ceases
Expense Reports	2 years	5 years	7 years	Destroy	Financial need ceases
Internal Audit Reports	2 years	1 year	3 years	Destroy	Financial need ceases
Invoices for non-property purch.	2 years	5 years	7 years	Destroy	Financial need ceases
Notes Receivable Ledgers & schedules	2 years	5 years	7 years	Destroy	Financial need ceases
Payroll Records	2 years	6 years	8 years	Destroy	Financial need ceases
Petty Cash Vouchers	2 years	1 year	3 years	Destroy	Financial need ceases
Subsidiary Ledgers	2 years	5 years	7 years	Destroy	Financial need ceases
Trial Balances	2 years	5 years	7 years	Destroy	Financial need ceases
Vouchers for Paymt. To Vendors, employees, etc.	2 years	5 years	7 years	Destroy	Financial need ceases
<b>Correspondence Records</b>					
Accident Reports (settled)	2 years	4 years	6 years	Destroy	Financial need ceases
Expired Contracts. Agreements	2 years	5 years	7 years	Destroy	Financial need ceases

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Expired Option Records	2 years	5 years	7 years	Destroy	Financial need ceases
Expired Mortgages, Leases	2 years	6 years	8 years	Destroy	Financial need ceases
Expired policies	2 years	1 year	3 years	Destroy	Financial need ceases
General correspondence	2 years	0 years	2 years	Destroy	Admin. & Financial need ceases
Safety Claims	2 years	8 years	10 years	Destroy	Financial need ceases
Safety Reports	2 years	6 years	8 years	Destroy	Financial need ceases
<b>Insurance Records</b>					
Group Disability Records	2 Years	6 years	8 years	Destroy	Admin. & Financial need ceases
Settled Fire Inspection Reports	2 years	4 years	6 years	Destroy	Admin. & Financial need ceases
<b>Personnel Records</b>					
Disability & Sick Benefits	2 years	5 years	7 years	Destroy	Financial need ceases
Expired Contracts	2 years	5 years	7 years	Destroy	Financial need ceases
Garnishments	2 years	5 years	7 years	Destroy	Financial need ceases
Personnel Files (terminated)	Indefinite	Indefinite	75 years	Destroy	Admin.,Vesting need ceases
Time Cards	2 years	1 year	3 years	Destroy	Admin., Financial need ceases
Withholding Tax Statements	2 years	5 years	7 years	Destroy	Financial need ceases
<b>Permanent Records</b>					
Cancelled Checks (important)	2 years	Permanent	P	Keep	Admin., Financial value
Capital stock & bond Records	2 years	Permanent	P	Keep	Admin., Financial value



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RECORD CATEGORY	RETAIN IN OFFICE	RETAIN IN ARCHIVES	TOTAL	DISPOSITION	REASON
Cash Receipts/ Disbursement Journal	2 years	Permanent	P	Keep	Admin., Financial value
Chart of Accounts	2 years	Permanent	P	Keep	Admin., Financial value
Copyright., Patent, Trademark. Reg.	2 years	Permanent	P	Keep	Admin, Financial value
Deeds & Easements	2 years	Permanent	P	Keep	Admin., Financial value
Depreciation Schedules	2 years	Permanent	P	Keep	Admin., Financial value
External Audit Reports	2 years	Permanent	P	Keep	Admin., Finan. History. Value
Financial Statements (Yr. end)	2 years	Permanent	P	Keep	Financial value
General Ledger & Journals	2 years	Permanent	P	Keep	Financial value
Invoices for Property	2 years	Permanent	P	Keep	Financial value
IRS Determination, Approv. Ltrs.	2 years	Permanent	P	Keep	Financial value
Minute Books	2 years	Permanent	P	Keep	Financial value
Property Records	2 years	Permanent	P	Keep	Financial value
Retirement & Pension Records	2 years	Permanent	P	Keep	Financial value
Systems Records	2 years	Permanent	P	Keep	Financial value
Tax Returns & Assoc. Docs.	2 years	Permanent	P	Keep	Financial value
Training Manuals	2 years	Permanent	P	Keep	Admin., Finan., Hist. Value
<b>Non-Financial</b>					
Grant Files	2 years	Permanent	P	Keep	Admins., Historical
History/Historical Files	2 years	Permanent	P	Keep	Historical
Insurance Claims	2 years	8 years	10 years	Keep	Fiscal value ceases

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RECORD CATEGORY	RETAIN IN OFFICE	RETAIN IN ARCHIVES	TOTAL	DISPOSITION	REASON
Insurance Policies in effect	2 years	Indefinite	?	Destroy	Administrative value ceases
Insurance Policies--expired	2 years	8 years	10 years	Destroy	Fiscal, Admin. Value ceases
Insurance Records	2 years	Permanent	P	Keep	Fiscal, Admin., Legal
Inventories--Materials, Supplies	2 years	5 years	7 years	Destroy	Admin. Value ceases
Job Descriptions	2 years	Till superseded	?	Destroy Adminis.	Value ceases
Library Acquisitions/Accession	Indefinite	5 years	?	Destroy Adminis.	Value ceases
Licenses--federal, state, local	2 years	Permanent	P	Keep	Administrative, Historical
Liturgical Booklets, Outlines,etc	2 years	Permanent	P	Keep	Historical
Memorabilia	?	Permanent	P	Keep	Historical
Newsletters	2 years	Permanent	P	Keep	Historical
Newspapers	?	Permanent	P	Keep	Historical
Pamphlets/Booklets-Anniversary, Celebratory	?	Permanent	P	Keep	Historical
Photographs	?	10 years	?	Review, Keep,Discrd.	Historical or No value
Reports, Annual	2 years	Permanent	P	Keep	Historical, Adminis.
Reports, Quarterly when used	2 years	3 years	5 years	Review	Possible historical
Records Loan Forms	2 years	0 years	2 years	Destroy	Adminis. Value ceases
Records Destroy/Dpsl. Forms	2 years	Permanent	P	Keep	Historical
Records Retention Schedules	til superseded	10 years	?	Destroy	Adminis., Histor. Value ceases
Scrapbooks	?	Permanent or ?	P or?	Review or Keep	Historical value

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RECORD CATEGORY	RETAIN IN OFFICE	RETAIN IN ARCHIVES	TOTAL	DISPOSITION	REASON
Personnel Records	1 yr. post-term.	29 years	30 years	Destroy	Adminis. Value ceases
Seminarians Files	?	Permanent if Ordain.	P	Keep	Historical
Seminarians Files	?	10 yrs. Post leaving.	?	Destroy	Admin. Value ceases
Diaconate Files	2 yrs. Post ordn.	Permanent	P	Keep	Historical
Diaconate Files	2 yrs, post leaving	10 yrs. Post leaving	12 years	Destroy	Admin value ceases
St. Peter Orphanage/Home Files	In archives	Permanent	P	Keep	Historical
St. Peter Orph./Home Artifacts	In archives or on loan	Permanent	P	Keep	Historical
Parish History Files	Permanent	Permanent	P	Keep	Historical
Closed Parish Records.,Sac. Reg	Permanent	Permanent	P	Keep	Historical
Kennedy Directories	1 year	Permanent	P	Keep	Historical
Bishop's Appeal Materials	2 years	Permanent	P	Keep	Historical, Adminis.
Capital Appeal, Fund Materials	2 years	Permanent	P	Keep	Historical, Adminis.

## **Appendix E**

### **Gaming Events**

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#### **Summary**

**The state of Tennessee considers gaming events such as raffles, cake walks, bingo, etc. illegal, unless they are conducted after obtaining a valid registration for the event. Given this, diocesan organizations should not engage in gaming events unless they obtain approval from the Secretary of State, Division of Charitable Solicitations and Gaming.**

#### ***Background***

The applicable Tennessee legal code states that “gambling is contrary to the public policy of this state.” It defines gambling as “risking anything of value for a profit whose return is to any degree contingent on chance, or any games of chance...” The code does allow the State’s lottery and specific games of chance conducted by a charitable organization with approval from the Secretary of State, Division of Charitable Solicitations and Gaming.

#### ***Registration***

If a diocesan organization decides to pursue a gaming event (car raffle, or other type game of chance) as part of their fundraising effort, application for the event has to be filed with the Division of Charitable Solicitations. Forms and other information about the application process is available at <http://tennessee.gov/sos/charity/index.htm>.

The normal time period for applying for a gaming event ends January 31 for events which will take place beginning July 1 of the same year through June 30 of the following year. For example, if you desire to hold a raffle for an automobile September 15, 2015, you would have to apply by January 31, 2015.

#### ***Group Ruling Exemption***

In the past organizations which received their tax exempt status via a group letter ruling (as diocesan entities do) were allowed only one event per year for the group. However based on Public Act 508 the Division of Charitable Solicitations now allows organizations that receive exemption via a group ruling to apply for a separate gaming

event if the organization has a unique employer identification number ( EIN). This means that now diocesan organizations can apply for separate gaming events if they have an employer identification number other than 62-0845508. Visit [www.irs.gov](http://www.irs.gov) website to obtain a EIN.

## ***Documentation***

The application process does take some time to complete. Some of the documentation required in addition to the application forms include:

### **Proof Needed**

### **Documents to use**

Proof of tax exempt status

- Group Ruling tax exemption letter from the USCCB

Five years of continuous existence

- Five years of Audit Reports or Financial Statements

Filing IRS Form 990

- Religious organizations do not file Form 990. However some diocesan organizations do not qualify as religious organizations and have to file Form 990.
- Form SS 6061 allows a religious organization to explain why it does not file a 990.

Other application items, e.g. minutes

- Please review the appropriate item listed in the application. Some items can be documented by completing an affidavit, e.g. form ss-606s is in lieu of the minutes approving the gaming event.

## ***Registration for Charitable Solicitation versus Registration for a Gaming Event***

Any organization that wants to do fundraising needs to register with the Division of Charitable Solicitations and Gaming. To engage in fundraising without registration with the Division is illegal and subject to fines. Religious organizations are exempt but should apply for exemption as a religious organization.

Please be aware of the distinction between registering for charitable solicitations and for applying for a gaming event. Both applications appear on the Division of Charitable Solicitations web page: <http://tennessee.gov/sos/charity/gaming/index.htm>.

If you have questions about this topic, you can obtain information at the above site or call the finance office at 373-1296.

## ***Conclusion***

### **Gaming Events**

If you desire to pursue a gaming event during the period July 1, 2015 through June 30, 2015, the application must be filed with the Division of Charitable Solicitations and Gaming by January 31, 2015. This can take some time to complete, so the application process should allow some time for completion.

If you do not apply for a gaming event, please refrain from any fundraising activity that involves the elements of chance and prizes.

Monthly Financial Report of Auxiliary Organization

Organization \_\_\_\_\_

For the Month of \_\_\_\_\_

Beginning Checking Account Balance \$ \_\_\_\_\_

Add: Revenues Deposited:

	\$	

Total Revenues Deposited \_\_\_\_\_

Deduct: Expenses Paid:

	\$	

Total Expenses Paid \_\_\_\_\_

Ending Checking Account Balance \$ \_\_\_\_\_

Notes:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Submitted by: \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_

## CATHOLIC DIOCESE OF MEMPHIS HELPFUL TIPS PRIOR TO YEAR END

- 1 Run Test. Run Fix. Run Verify Chart of Accounts before you do your general ledger extract or send your reports in.
- 2 Make sure **all** accounts have an alternate number. Call or email the Regional Controller for alternate numbers. Do not assign your own number.
- 3 Other cash accounts (Altar Guild, Mass Fund, PTO, etc.) that use the church's tax id number **must** be on the church/school books. Adjust your Other Cash Accounts using the 6/30 bank statement. You can record these amounts in Cash-Other Cash Accounts (Asset account) and Accounts Payable-Other Cash Accounts (Liability account).
- 4 Check your Equity account balance and make sure it is still the amount that was sent with the Audit Adjusting Entries.
- 5 Look in your Maintenance & Repair Accounts to see if you have any purchases that need to be capitalized. This would be projects that total over \$5,000.00. If so, reclass the expenses from Maint. & Repairs to the proper Asset Account and include a copy of the invoice(s) with your June 30 information to the Diocese.
- 6 All Receivable Reports (pledges, tuition) **MUST** be run on 6/30. Before you send your reports to the Diocese, make sure you have no Credit (negative) balances on it. Make these corrections before the final report is run. The Total on these reports **MUST** equal the general ledger total in your Receivable Account.
- 7 The "Due to" / "Due from" accounts between the church and school or your mission parish **MUST** be in balance at June 30.
- 8 Before doing your 6/30 bank reconciliation, look at your outstanding receipts and disbursements and write off anything older than 6 months. Remember, you can **not** use the Void/Delete option in a period that is closed. You will need to do a Journal Entry for all write offs.
- 9 Bank reconciliations must be in balance. **Remember not to make entries to cash after the bank reconciliation is completed.**
- 10 If you have not paid your Cathedraticum, Payroll invoices, Cafeteria Benefits or Faith West TN Subscription for 6/30 by noon on 6/26, you will need to accrue it. See number 11 for an example.
- 11 Checks written to the Diocese at the end of the year (6/30) for cathedraticum, loans, deposits, Faith West TN subscriptions, payroll, etc. **need to be at the Catholic Center prior to June 26th** for the Finance Office at the Diocese to receive and process them. Checks to the Diocese after this date should be



processed and dated in July and a Journal Entry will need to be made to post them in June. **Do not back date checks.**

An example of an accrual entry dated 6/30 would be: Debit Cathedraticum Expense for the amount due, Credit Due to Diocese-Cathedraticum; Debit Priest Pension Expense for the amount due, Credit Due to Diocese-Priest Pension; Debit Lay Pension Expense for the amount due and Credit Due to Diocese-Lay Pension.

For any other checks written in July for June invoices, do a journal entry - Debit the proper expense account and Credit Accounts Payable the total amount of the check. When you write your check in July, you will Debit Accounts Payable. This process of an accrual entry needs to be used for all invoices dated in the prior year, but being paid in the next year. Please call the Finance Office if you are confused by this process.

- 12 When you send in your General Ledger Back up, make sure it is a General Ledger back up and **not** the extract. **Do not email back ups.**

- 13 **For Schools accruing teacher salaries: (see the schedule attached)**

- 14 Be sure to accrue 2 pay periods in June for the 13/14 school year. This would represent 7/15 and 7/31 payroll. Your accrued payroll account should be zero right now. If it is, your entry is to Debit the Expense accounts and Credit Accrued Salaries, which is a Liability account. If your Accrued Salary Account was never zeroed out, then your entry will be a Debit or Credit to the Liability Account in order to make the Liability Account equal the total amount being accrued.

- 15 The payroll accrual should be reversed in July. For report purposes, it is better to reverse the amount after each payroll. For example: you run your 7/15 payroll. Your school checks will be coded to Lay Professional Salaries. Instead of debiting to this account number, you will debit Accrued Salaries. Same with the FICA tax expense and retirement expense. Do the same for each payroll thru 7/31 and your Accrued Salary Liability account should be zero.

- 16 **Financial Report Formats:** below is a sample of the format needed for Balance Sheet, Income Statement, Pledge and Tuition Report. Please make sure **your account numbers are printing**. Save/Print the financial reports in **PDF Document** format. This allows us to use them more efficiently. Email to [Kathy.Owings@cc.cdom.org](mailto:Kathy.Owings@cc.cdom.org)

- 17 **Tuition and Pledge Drive Reports Must Be Ran on June 30:** Use the following format for both Tuition and Pledge Drive Reports if you use PDS to record your information:

1. Select Contributions from PDS Church Office version 6
2. Choose Financial Reports/Listing Reports/Pledge Drive Status Report. **(use this format for Tuition and Pledges)**
3. No changes on the next 3 screens

4. On the Funds to Print screen choose the Date Range of your pledge drive for pledges or the Date Range of your Tuition Receivable. Funds to Print: the Fund Number you post your payments to. Print Overpayments As: Choose Actual Amount Overpaid.
5. Only "Include Group in the Report" if the balance due is part of your originally booked Receivable. (Example: you have registration fees in this fund, but you DO NOT book those fees in your Tuition Receivable account number in the general ledger. You would choose "Do Not Include" for registration fees.) Next Screen....
6. Choose: Sort By Name; Skip Families That Don't Have Any Selected Funds and Include Active and Inactive Families.
7. Select Preview.
8. Print this report in **Excel Format** and send to [Kathy.Owings@cc.cdom.org](mailto:Kathy.Owings@cc.cdom.org).

The reason for printing Tuition in Excel format is to allow testing of totals.

**Balance Sheet Headings Needed: Current Year/Prior Year and Your Account Numbers**

Parish Name

Balance Sheet 6/2014

Account Number

06/2014

06/2013

**Income Statement Headings Needed: Current Year/Prior Year/Variance/Total Budget**

Parish or School Name

Income Statement for 07/2013 thru 06/2014

For the Year Ended 06-30-2014

Account  
Number

Year to Date  
07/2013-  
06/2014

Year to Date  
07/2012-  
06/2013

Variance of  
YTD

Cur. to Prior

Total Budget

**Headings for Pledge Drive or School Tuition, Date Ranges will vary depending on your fund year. (this is a "cleaned" up version. There are a lot of columns that will print that are not on this example. Please leave all the columns intact and I will clean them up because the last page of this report does not transfer over to excel in the proper format and the columns are not lined up correctly.)**

Parish or School Name

Pledge Drive Status Report for Fund: 3 (01/01/2010 - 12/31/2014)

		Total	Total	Total		Total
<u>Name</u>	<u>Terms &amp; Rates</u>	<u>Pledged</u>	<u>Paid</u>	<u>Credit</u>	<u>Non-Cash</u>	<u>Balance</u>

### Example of Accrued Salary Schedule that MUST be emailed in Excel format.

School Name  
Staff Salaries 13/14

Teacher	13/14 Contract	Per pay period	5110 SS expense	5190 Lay retirement	Total per pay period
Last, First Name	31,848.00	see (A) note	see (B) note	see © note	see (D) note
Last, First Name	17,760.00	740.00	56.61	51.80	848.41
Last, First Name	32,233.00	1,343.04	102.74	94.01	1,539.80
Last, First Name	27,564.00	1,148.50	87.86	80.40	1,316.76
Last, First Name	30,818.00	1,284.08	98.23	89.89	1,472.20
Last, First Name	26,301.00	1,095.88	83.83	76.71	1,256.42
Last, First Name	56,793.00	2,366.38	181.03	165.65	2,713.05
Last, First Name	26,548.00	1,106.17	84.62	77.43	1,268.22
Last, First Name	35,703.00	1,487.63	113.80	104.13	1,705.56
Last, First Name	12,000.00	500.00	38.25	35.00	573.25
Sub-total	297,568.00	11,071.67 x 2 pay periods	846.98	775.02	12,693.67
Total accrued		33,215.00 see note (E)	2,540.95 see note(F)	2,325.05 see note (G)	38,081.00 see note (H)

#### How to use this spreadsheet:

If you do not know how to use an excel spreadsheet, please call me and I will do my best to walk you thru it.

A) formula for this cell is =B8/24 (enter the number of pay periods usually 24)

B) formula for this cell is =C8\*0.0765

C) formula for this cell is =C8\*0.08

D) formula for this cell is +C8+D8+E8

You can copy this formula to each cell after you set it up the first time. It will repeat the formula-not the amount.

E) formula for this cell is =C (this number will be the number of the cell you end in for sub totals- on this spreadsheet it is 19) \*2 (the number of pay periods left in 12/13). So the formula on this example is =C19\*3

F) this formula is the same as (E) except you will use D in place of C. (represents column D)

G) this formula is the same as (E) except you will use E in place of C. (represents column E)

H) this formula is the same as (E) except you will use F in place of C. (represents column F)

**Audit Questionnaire      Exhibit A**  
**Catholic Diocese of Memphis**  
**June 30, 2014**

**Parish Name** \_\_\_\_\_

**School Name** \_\_\_\_\_

Is there a cafeteria on-site?      Please circle      Y or N

Does your cafeteria participate in USDA? Please circle      Y or N

I. Checking Accounts (Please include additional sheets if necessary)

	Name of Bank	Account Number	Name of Account	Balance per Bank at 6/30/14	Balance per G/L at 6/30/14	Names of Authorized Signatories
<b>Parish:</b>						
1)	_____	_____	_____	\$ _____	\$ _____	_____
2)	_____	_____	_____	\$ _____	\$ _____	_____
3)	_____	_____	_____	\$ _____	\$ _____	_____
4)	_____	_____	_____	\$ _____	\$ _____	_____
5)	_____	_____	_____	\$ _____	\$ _____	_____
<b>School:</b>						
1)	_____	_____	_____	\$ _____	\$ _____	_____
2)	_____	_____	_____	\$ _____	\$ _____	_____
3)	_____	_____	_____	\$ _____	\$ _____	_____
<b>Cafeteria:</b>						
	_____	_____	_____	\$ _____	\$ _____	_____
<b>Religious Ed:</b>						
	_____	_____	_____	\$ _____	\$ _____	_____
<b>Other</b>						
	_____	_____	_____	\$ _____	\$ _____	_____

**II. CDs, Investments including stocks and bonds, Deposits with the Diocese, Other Accounts, etc. (if not included above)**

Description	Account Number	Name of Account	Balance per Bank at 6/30/14	Balance per G/L at 6/30/14	Names of Authorized Signatories
1) _____	_____	_____	\$ _____	\$ _____	_____
2) _____	_____	_____	\$ _____	\$ _____	_____
3) _____	_____	_____	\$ _____	\$ _____	_____

**III. Bank accounts used by an organization/person for the purpose or benefit of the parish, school, or cafeteria**

Name of Bank	Name of Account	Account Purpose	Balance per Bank at 6/30/14	Balance per G/L at 6/30/14	Names of Authorized Signatories
1) _____	_____	_____	\$ _____	\$ _____	_____
2) _____	_____	_____	\$ _____	\$ _____	_____
3) _____	_____	_____	\$ _____	\$ _____	_____

**IV. Parish Debt (including Notes/Mortgage Payable, Loans from the Diocese, Equipment Leases, etc.)**

Name of Bank	Purpose of Debt	Collateral or Guaranty	Interest Rate at 6/30/14	Balance at 6/30/14	Interest paid 7/1/12 - 6/30/14
1) _____	_____	_____	_____ %	\$ _____	\$ _____
2) _____	_____	_____	_____ %	\$ _____	\$ _____
3) _____	_____	_____	_____ %	\$ _____	\$ _____

Beginning and ending construction dates (if applicable): \_\_\_\_\_ to \_\_\_\_\_

Monthly Payments to Diocese: \$ \_\_\_\_\_

Estimated Year of Debt Pay Off \_\_\_\_\_

## V. General Questions

- 1) Name of Parish Bookkeeper? \_\_\_\_\_
- 2) Name of School Bookkeeper, if different? \_\_\_\_\_
- 3) Does the parish bookkeeper work part-time or full-time? \_\_\_\_\_
- 4) General hours/day(s) worked? \_\_\_\_\_
- 5) Does the parish have a pastoral council? If yes how often do they meet? \_\_\_\_\_
- 6) Does the parish have a financial council? If yes how often do they meet? \_\_\_\_\_
- 7) Who prepares the annual budgets? \_\_\_\_\_
- 8) TN Sales tax exemption number? \_\_\_\_\_
- 9) Federal EID number? \_\_\_\_\_
- 10) Are bank reconciliations reviewed by someone other than the bookkeeper? \_\_\_\_\_
- 11) Are all bank accounts recorded in the general ledger? \_\_\_\_\_
- 12) On other bank accounts-are the signers 2 unrelated persons? \_\_\_\_\_
- 13) Is the Pastor a **required** signature on **all** bank accounts? \_\_\_\_\_
- 14) Are 3 part, pre-numbered receipts used for services paid for with cash? \_\_\_\_\_
- 15) Is all cash received deposited in the bank and checks written for expenses? \_\_\_\_\_
- 16) Does the Parish own any vehicles? \_\_\_\_\_ If yes, who is the insurance carrier? \_\_\_\_\_  
How much liability coverage is on the vehicle? \_\_\_\_\_  
Who is covered? \_\_\_\_\_

- 17) Does the Parish/School use electronic giving? i.e. ACH, Credit Card, etc. Yes \_\_\_\_\_ No \_\_\_\_\_  
If yes list your sources (i.e. PayPal, FACTS, etc.) \_\_\_\_\_

## VI. Payroll Statistics

	Church	School	Religious Ed.	Cafeteria	TOTAL
Number of Lay Employees Paid Weekly	_____	_____	_____	_____	_____
Number of Lay Employees Paid Bi-Weekly	_____	_____	_____	_____	_____
Number of Lay Employees Paid Semi-Monthly	_____	_____	_____	_____	_____
Number of Lay Employees Paid Monthly	_____	_____	_____	_____	_____

**A & B:** submit on a spreadsheet.

**A.** If the Diocese does **not** process your payroll submit: 1. Listing of Employees; 2. Number of Hours worked in 2014; 3. Health benefits-yes or no

**B. All parishes** - Listing of: 1. Contracted Individuals; 2. Amount Paid in 2014; 3. Job Description

What is your paid time off schedule, excluding Priests/Teachers? (i.e., vacation, sick days, etc.)  
January-December \_\_\_\_\_ July-June \_\_\_\_\_ Other(specify) \_\_\_\_\_

If you pay Teachers for unused personal time, is it paid before 6/30? Yes No N/A (circle answer)

**DIOCESE OF MEMPHIS IN TENNESSEE  
PARISH / SCHOOL CONSOLIDATION LOCATION REVIEW  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

1 Location Number -	
2 Location Name -	

  

3 Location beginning equity agree with last year's audited equity?	6/30/2015 Audited	Per Shelby GL	Difference

4 Do we have balanced bank reconciliations for every cash account and bank statement? Yes No

5 Detail list of Other Cash Accounts:

	G/L Balance	Shelby Balance	Difference
Bank Account # and Desc. -			
Bank Account # and Desc. -			
Bank Account # and Desc. -			
Bank Account # and Desc. -			
Bank Account # and Desc. -			
Bank Account # and Desc. -			
Bank Account # and Desc. -			
Bank Account # and Desc. -			
<b>Total of Other Cash Accounts (g/l 10050000 Shelby account number)</b>			

6 Enter information below for any deposit accounts location has with the diocese: Per Diocese: Per Location:

Account numbers:	Total Interest Earned	Per Diocese:	Per Location:
Shelby account number:			
Shelby account number:			
Shelby account number:			
Shelby account number:			
Shelby account number:			

**DIOCESE OF MEMPHIS IN TENNESSEE  
PARISH / SCHOOL CONSOLIDATION LOCATION REVIEW  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**7 Tuition Receivable-Grade Schools only**

- a PDS General Ledger Balance
- b Tuition Receivable Schedule
- c Adjust for difference


**8 CSO Assessment-Grade Schools only**

- a Shelby A/R billing (a/c 60150100 expense)
- b PDS Account Number (should be a/c 5751)
- c Adjustment needed


**9 Accrued Salaries-Grade Schools only**

- a Shelby balance should be in account number 21100000
- b Excel Spreadsheet Total
- c Adjustment needed


**10 Fixed Asset Review:**

- a In Shelby Systems, print YTD GL Detail for Accounts (17000000 to 17999000).
- b Obtain backup for any detailed items in a. above over \$10,000.


**11 Repair and Maintenance Review:**

- a In Shelby Systems, print YTD GL Inquiry for Accounts (54010000 to 54200000).
- b Obtain backup for any detailed items in a. above over \$5,000.  
(May have to reclass from these accounts to Assets)


**12 High School Assessment Review:**

- a Enter amount of HS Assessment Expense per Catholic Center schedule.
- b Enter the adjusted HS Assessment expense for the location.
- c Difference-make a JE to agree the expense to the Catholic Center.

<b>Prior Yr Bal Due</b>	
	60150200
	20030000

**13 Payroll-Processed by Diocese**

- a Shelby account receivable balance
- b Amount in Due to Diocese-Payroll per location
- c Difference-make AJE to agree location to Diocese


A/C 20080000



**DIOCESE OF MEMPHIS IN TENNESSEE  
PARISH / SCHOOL CONSOLIDATION LOCATION REVIEW  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**DIOCESE OF MEMPHIS IN TENNESSEE  
PARISH / SCHOOL CONSOLIDATION LOCATION REVIEW  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**14 Detail of Due to Diocese (28150100)**

Description	Per Diocese:	Per Location:

**15 Due to Diocese-Cafeteria Benefits Plan**

a Shelby account receivable balance		
b Amount in Due to Diocese-Cafeteria per location		A/C 28150201
c Difference-make AJE to agree location to Diocese		

**16 Detail of Due to Affiliates (28160100)**

Description (Due to/from which locations)	Amount

**17 Debt - List Balances of all Catholic Center Loans:**

	Per Cath Ctr:	Per Parish:
a Shelby account number:		
b Shelby account number:		
c Shelby account number:		

**18 Interest Expense:**

Per Diocese:	Per Location:
Loan with Diocese:	
Loan with Diocese:	
Loan with Diocese:	

**19 Subsidy to affiliate (church to school, etc.)**

Income Balance	Expense Balance
Name of affiliate:	
Name of affiliate:	

**20 Cathedralricum Tax Review:**

Prior Year Balance due in payable	
Enter amount of Cathedralricum Revenue per Catholic Center schedule.	
Enter amount of Cathedralricum Expense per Location PDS report.	60150300
Difference-make je to balance (maybe an admin entry also ac # 200700000-Shelby)	20070000

**DIOCESE OF MEMPHIS IN TENNESSEE  
PARISH / SCHOOL CONSOLIDATION LOCATION REVIEW  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**21 Lay Pension Payable**

Prior Year Balance due in payable  
Enter amount of Lay Pension per Catholic Center schedule.  
Enter amount of Lay Pension Payable per Location PDS report.  
Difference-make je to balance

	51900000
	28150102

**22 Priest Pension Payable**

Prior Year Balance due in payable  
Enter amount of Priest Pension per Catholic Center schedule.  
Enter amount of Priest Pension Payable per Location PDS report.  
Difference-make je to balance

	51400000
	28150103

**23 Subsidy to affiliate (church to school, etc.)**

	<u>Income Balance</u>	<u>Expense Balance</u>
Name of affiliate:		
Name of affiliate:		

**24 Faith West Tennessee Catholic Assessment:**

Total billed for year to parish	
Total per PDS report	54070000
Total in Due to FWT	28190270

**25 Other:**

listing of Prepaid expenses enclosed and balances to g/l?	
listing of Prepaid Revenue ties to balance in g/l?	
listing of A/P ties to balance in g/l - 6/30 invoices to accrue?	
Check Register 7/1 thru 6/30?	
Journal Entry Report 7/1 thru 6/30?	

**26 Print a Final Balance Sheet and Income Statement and check all balances.**



Watkins Uiberall, PLLC  
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\_\_\_\_\_, 2015

At the request of the Catholic Diocese of Memphis, Watkins Uiberall, PLLC is performing certain agreed-upon procedures related to the financial policies and procedures of each parish and school within the Diocese. In planning for our procedures, we ask the management of each parish and school to respond in a detailed manner to the following questions, providing as much information as possible to further our understanding.

Please answer the following questions and email to Michael Walker at [mwalker@wucpas.com](mailto:mwalker@wucpas.com).

PARISH NAME: \_\_\_\_\_

CONTACT NAME: \_\_\_\_\_ PHONE #: \_\_\_\_\_

	Yes	No	N/A
<b>PROCESSING RECEIPTS</b>			
<b>Collection Basket</b>			
1. After a Mass or other service, is the offering counted and recorded immediately?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If "No" above, is the offering placed in a secure locked area until counted and recorded?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Are the funds placed in a lockable or sealable pre-numbered disposable bank deposit bag?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. Is the deposit bag key retained by an individual who does not have access to the secured area in which the deposit bag is placed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If "No" to 3 or 3.a above, please explain your procedures:			
4. Is the collection counted and recorded by at least two designated, unrelated persons?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. Are the counters rotated at least every other week?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Fundraisers</b>			
5. Does the parish or school conduct gaming events (raffles, cake walks, bingo, etc.) as fundraisers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. If "Yes", has approval been obtained from the Secretary of State, Division of Charitable Solicitations and Gaming?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. For fundraisers, is a record of tickets kept, including the number of tickets distributed to each seller?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Are tickets distributed reconciled to cash received, with discrepancies investigated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Is responsibility for the funds assigned to two or more designated unrelated persons?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Are the funds placed in a secure locked area until counted and recorded?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Are the funds placed in a lockable or sealable pre-numbered disposable bank deposit bag?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Yes	No	N/A
a. Is the deposit bag key retained by an individual who does not have access to the secured area in which the deposit bag is placed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If "No" to 8 through 10.a above, please explain your procedures:			
11. At the end of each day, are the funds secured in a safe or taken to the bank?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Are credit card machines and/or "squares" (mobile credit card processing devices) used?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If "Yes", who has access to these machines or devices?			
<b>Poor Box/Votive Offerings</b>			
13. Are funds collected weekly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Are the funds counted immediately upon collection and the amount documented, signed, and dated by the person performing the count?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Are the funds placed in a non-portable secure area until deposited at the bank?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If "No" to 13 through 15 above, please explain your procedures:			
<b>Receipts by Mail</b>			
16. Are funds received in a parish envelope placed in a non-portable secure area until the next regular collection is processed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. If cash is received during the week, is it counted and placed in a sealed envelope with the amount recorded on the envelope, and signed and dated by the person performing the count?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. Is this envelope then either deposited that day at the bank (if substantial), or secured until the next regular collection?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deposit Preparation</b>			
18. Are all checks endorsed for deposit only immediately?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. Do all counters sign and date the count sheet?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. Are collection envelopes and photocopies of checks received not in an envelope kept to provide to the parish bookkeeper?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. Upon deposit at the bank, are validated deposit slips kept and provided to the parish bookkeeper?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. Does the bookkeeper compare the validated deposit slip to the count sheets and an edit sheet from Church Office Management or similar software?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Bookkeeping for Receipts</b>			
23. Are all deposits entered in the PDS Ledger system weekly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. Is the deposit total in PDS Ledger agreed to the total of the Church Office Management edit sheet?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Is the total of all revenue accounts in PDS reconciled to the total of the count sheets each month?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>ACCEPTING AND ACKNOWLEDGING CONTRIBUTIONS</b>			
<b>Contributions Other than Cash</b>			
26. Are all contributions of stocks, bonds, or mutual funds immediately sent to the Diocesan finance office?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Yes	No	N/A
27. Are any non-cash gifts accepted that have not been approved by the Diocesan finance office?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Acknowledgments</b>			
28. Are written acknowledgments provided to all donors for cash and non-cash contributions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. If "No" above, please describe your acknowledgment process as well as any criteria (i.e. only to donors who contribute more than \$250) applied:			
b. How often are acknowledgments sent to donors (i.e. monthly, quarterly, semi-annually, annually)?			
29. Do the written acknowledgments include the name of the parish or school, the amount (if cash donation), and a statement that either goods or services were received or that they were not?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30. For non-cash contributions, does the acknowledgment provide a description, but not the value, of the contribution?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31. If goods and services were provided to the donor in exchange for the contribution, does the acknowledgment include a good faith estimate of the value of the goods or services provided?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>RESTRICTED DONATIONS</b>			
32. Has the parish received any contributions that include a donor restriction? If "No", mark the remaining questions in this section "N/A". <i>(Contributions by donors designated for evangelization, missionary work, faith formation, education, charity, and facilities improvements are considered implicit to the nature of a parish and are not restricted).</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33. Are donor restrictions received or confirmed in writing by the donor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34. Are files retained for any restricted gift, including the original donor letter and copies of transaction activity concerning the gift?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
35. Are restricted donations accounted for in a separate account until the restriction has been satisfied?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
36. Is all documentation related to restricted donations sent to the Diocesan Finance Office with the annual year-end submission?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
For 33 – 36, please explain any "No" responses:			
<b>ACCOUNTING FOR PLEDGES</b>			
37. Are all pledges recorded supported by completed pledge cards?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
38. Are verbal pledges recorded?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. If "Yes", please describe your process for recording and/or confirming these pledges:			
39. In Church Office Management, are new pledges set up in a new fund with a separate ID number for each family?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
40. Is the total for all families from the Pledge Drive Status report recorded as a debit to pledges receivable and a credit to revenue?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
41. Is the Pledge Drive Status report run monthly and compared to the pledges receivable ledger balance, with adjustments made for new pledges received?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Yes	No	N/A
42. Are payments on pledges posted in both the Church Office Management donor record and the PDS Ledger, crediting pledges receivable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
43. Does the Parish record payments received in excess of a donor's pledge as an increase in the total pledge in Church Office Management, ensuring there is never a negative balance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
44. Are pledge statements sent to parishioners a minimum of twice a year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
45. Are pledge balances reviewed in May of each year to determine uncollectible pledges?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. Is this listing of uncollectible pledges sent to the finance office with the year-end financial submission?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
46. Are uncollectible pledges recorded in both Church Office Management and in the PDS Ledger as a debit to bad debt expense and a credit either directly to pledges receivable or to a reserve for uncollectible pledges?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>RENTAL OF PARISH PROPERTY</b>			
47. Is parish property rented to for-profit organizations or to individuals who are not parishioners?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
48. When parish property is rented or provided without charge is proof of insurance provided by the person or organization using the property?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>EXPENDITURES AND RELATED ACTIVITIES</b>			
<b>Checking Accounts</b>			
49. If located in Shelby County, does the parish use Regions or First Tennessee bank accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
50. If located outside Shelby County, has the parish notified the finance office of all banks utilized by the parish?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
51. Do all accounts include the pastor as a signor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
52. Are signature cards reviewed every two years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
53. Are account signors limited to priests, business managers or CFO's (with no cash handling or recording duties) and finance officials?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
54. Are facsimile signatures used?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. If "Yes", has the parish system of internal controls been specifically approved by the finance office?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
55. Does the parish ensure that blank checks are never signed and that blank checks are stored in a locked location with limited access?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Purchasing, Receiving, and Vendor Invoices</b>			
56. Are all purchases approved by the pastor or his specified delegate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
57. Are purchases in excess of budgeted amounts authorized by the pastor or department head?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
58. Upon delivery of merchandise, does the person receiving the good verify the delivery, document its receipt, and initial the documentation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
59. Upon receipt of an invoice, is the receipt of merchandise or service verified, preferably to the initialed receiving documentation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. If "No", please describe your process:			
60. Are written check requests completed and retained for all payments for which an invoice is not received?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
61. Are vendor's month-end statements reconciled to individual invoices received?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Yes	No	N/A
62. Are payments made from statements only made with appropriate supporting documentation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Check Preparation</b>			
63. For disbursements, does the check and/or remittance advice include the vendor's invoice number?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
64. Does the authorized signor (pastor or designee) review supporting documentation before signing checks?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
65. Are invoices marked "Paid" and the check number written on the invoice after disbursement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
66. Are voided checks defaced and kept on file?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Petty Cash Funds</b>			
67. Does the parish use a petty cash fund? If "No", mark the remaining questions in this subsection "N/A".	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
68. Are petty cash vouchers or invoices kept in the petty cash fund for all disbursements until the fund is replenished?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
69. Is the invoice or petty cash voucher signed and dated by the person receiving the cash?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
70. Is the petty cash fund reconciled by someone other than the person authorized to disburse payments?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
71. Is the petty cash fund reconciled when replenished?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
72. Are all petty cash vouchers and invoices attached to the replenishment voucher?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Expense Reimbursements</b>			
73. Are all out-of-pocket expense reports approved by the individual's supervisor or the pastor prior to reimbursement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Journal Entries</b>			
74. Is documentation supporting the needed journal entry attached to the journal entry and kept on file?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
75. Are all journal entries approved by the parish priest or his designee in writing?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>CAPITAL PROJECTS AND INDEBTEDNESS</b>			
76. Has Bishop approval been obtained for all capital projects, which are projects for the construction, expansion, or major renovation of facilities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
77. Are all capital projects executed in accordance with the Catholic Diocese of Memphis Parish financial policies and procedures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
78. Are all loans or mortgages negotiated by the Diocesan finance office and signed by the Bishop?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>PARISH AUXILIARY ASSOCIATIONS</b>			
79. Are auxiliary associations limited to having one checking account at a local bank approved by the pastor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
80. Are authorized signors limited to two officers and the pastor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
81. Is unused check stock securely stored and regularly inventoried?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
82. Are bank reconciliations prepared monthly and signed and dated by the person performing the reconciliation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
83. Are the bank reconciliations reviewed (by someone other than the preparer)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
84. Are all auxiliary cash accounts listed on the parish balance sheet?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
85. Are the revenues and expenses reviewed by a parish finance council member or the pastor on a monthly basis?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



	Yes	No	N/A
<b>PAYROLL AND RELATED ACTIVITIES</b>			
86. For hourly employees, are all time reports approved by the employee's supervisor or the pastor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
87. Are payroll taxes remitted and each quarterly Federal Form 941 completed and remitted in accordance with tax regulations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
88. Is all payroll activity summarized and recorded in the general ledger at least monthly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>MONTHLY ACCOUNTING AND FINANCIAL REPORTING ACTIVITIES</b>			
89. Are bank reconciliations prepared on a monthly basis for all cash accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
90. Are bank reconciliations reviewed to ensure there are no outstanding deposits from one month to the next?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
91. For outstanding checks over 90 days, is a stop payment obtained from the bank and the check voided in PDS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
92. Are bank reconciliations signed and dated by the person performing the reconciliation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
93. Are bank reconciliations reviewed on a monthly or quarterly basis and signed by the pastor, finance council member, or business manager with no cash handling or recording duties?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
94. Are excess parish funds placed with the Diocesan finance office for investment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
95. Are parish financial statements prepared on the accrual basis of accounting?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
96. Are all expenses recorded when incurred and reflected as a liability until paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. If "No" above, is a journal entry made as of June 30 <sup>th</sup> to reflect all outstanding accounts payable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>FRAUD AND RELATED RISKS AND CONTROLS</b>			
97. Do you have knowledge of any fraud or suspected fraud affecting the parish?	<input type="checkbox"/>	<input type="checkbox"/>	
a. If "Yes", please provide details:			
98. Are you aware of allegations of fraud or suspected fraud affecting the parish, for example received in communication from employees, former employees, or others?	<input type="checkbox"/>	<input type="checkbox"/>	
a. If "Yes", please provide details:			
99. Do you have an understanding about the risk of fraud in the parish, including any specific fraud risk the parish has identified or accounts or transactions for which a risk of fraud may be likely to exist?	<input type="checkbox"/>	<input type="checkbox"/>	
a. Please provide details of identified risks:			
100. Has the parish established procedures and internal controls to prevent, deter, and detect fraud risks the parish has identified?	<input type="checkbox"/>	<input type="checkbox"/>	
a. If "Yes", how does parish management monitor those procedures and internal controls?			

	Yes	No	N/A
101. How does parish management communicate to employees its views on business practices and ethical behavior?			



Watkins Uiberall, PLLC  
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\_\_\_\_\_, 2015

At the request of the Catholic Diocese of Memphis, Watkins Uiberall, PLLC is performing certain agreed-upon procedures related to the financial policies and procedures of each parish and school within the Diocese. In planning for our procedures, we ask the management of each parish and school to respond in a detailed manner to the following questions, providing as much information as possible to further our understanding.

Please answer the following questions and email to Michael Walker at [mwalker@wucpas.com](mailto:mwalker@wucpas.com).

SCHOOL NAME: \_\_\_\_\_

CONTACT NAME: \_\_\_\_\_ PHONE #: \_\_\_\_\_

	Yes	No	N/A
<b>RECORDING TUITION AND FEES</b>			
<b>Initial Recording of Gross Tuition, Fees, and Grants</b>			
1. Is all tuition and fee activity recorded through PDS School Office Management or Administrators Plus for high schools?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Is a new fund set up in PDS School Office Management for each school year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is gross tuition recorded as a charge in PDS School Office Management on each student's account prior to the beginning of the academic year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Are registration, book, and any other published fee charges billed to each student's account in PDS School Office Management prior to the beginning of the academic year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Does the school have an employee discount policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. If "Yes", is the employee discount policy written, approved, and followed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Is gross tuition recorded in the general ledger after registration is final, as a debit to Tuition Receivable and a credit to Unearned Tuition Revenue?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Is the gross tuition recorded in the general ledger before any grants or discounts are applied?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Are grants awarded (and other types of financial aid) recorded in the general ledger as a debit to a revenue account and a credit to Tuition Receivable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Is revenue from tuition recognized on a monthly basis (i.e. debit to Unearned Revenue, credit to Tuition Income)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Are all grant awards supported by documentation in the students' permanent files?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Please explain any "No" responses to "Initial Recording of Gross Tuition, Fees, and Grants":			

	Yes	No	N/A
<b>Student Account Changes</b>			
11. Are all student account rate changes approved by the Principal (Parish Schools) or Superintendent of Schools (Jubilee Schools)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Is the <i>Student Account Rate Change Form</i> utilized for all rate changes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Is the financial impact of the rate change recorded in the general ledger as a debit to Other Discounts or Grant and a credit to Tuition Receivable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Is the <i>New Student Form</i> used to document the tuition and/or scholarship amounts on a pro-rata basis for new students?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Is this form signed by the Principal and sent to the Diocesan Finance Office (for Jubilee schools)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. When a student withdraws from the school, are they immediately inactivated in PDS School Office Management?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Is the <i>Student Withdrawal Form</i> used to determine the outstanding tuition amounts and document the withdrawal?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. Is this form signed by the Principal and sent to the Diocesan Finance Office (for Jubilee schools)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. Are outstanding tuition amounts written off by 1) posting to the "Student Withdrawn" activity type in PDS and 2) debiting Student Withdrawals and crediting Tuition Receivable in the general ledger?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Please explain any "No" responses to "Student Account Changes":			
<b>PAYMENT COLLECTIONS</b>			
<b>Recording Payments</b>			
20. Are all payments, including both tuition and fees, recorded using PDS School Office Management?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. Are all payments posted to the student's account on the day the payment is received?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. Are credit card batches closed out on a daily basis?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. Are sequentially numbered receipts issued for all payments made by families, regardless of purpose?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. Does the school utilize a 3-part receipt book with the school name printed on the receipt?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Are all receipts given signed or initialed by the person taking the payment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26. Do the receipts include the student I.D. number, student name, and a detailed listing of the fees paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Cash Handling</b>			
27. Are payments of tuition and fees accepted in cash?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Is any cash on hand at the school (other than Petty Cash)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If "Yes" above, please explain:			
29. Is all cash (including Petty Cash) locked in the school safe or otherwise secured overnight?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Prepayments</b>			
30. Are tuition prepayments (for the following academic year) recorded in PDS School Office Management with the appropriate fund identifier?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31. Are tuition prepayments received prior to June 30 <sup>th</sup> recorded as Prepaid Tuition or Prepaid Fees (2XXX series accounts)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Yes	No	N/A
<b>Tuition Collection</b>			
32. Are any late fees for past due amounts approved by the Principal, either through direct approval or via policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33. Is a written notice, signed by the Principal, given to families with amounts one month past due?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34. Are families with amounts two months past due notified that the child will not be allowed to return to school until the balance is up to date?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
35. If tuition and fees are not paid by the end of the school year, is the student prohibited from returning to school until the past-due amounts are paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Please explain any "No" responses to "Payment Collections":			
<b>DEPOSITS</b>			
36. Are deposits prepared by the school secretary/bookkeeper on pre-printed bank deposit slips?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
37. Are bank deposits reconciled to the parent receipts before deposit is made?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
38. Are deposits made at least weekly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
39. If cash of \$250 or more or checks and cash of \$1,000 or more has been received, is the bank deposit made that same day?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
40. Is the Diocesan Finance Office notified of each bank deposit made by the school?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
41. For Parish Schools, are returned checks posted in PDS School Office Management as a charge to the student's account for the check amount?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Please explain any "No" responses to "Deposits":			
<b>PETTY CASH</b>			
42. Is the school Principal the only person with access to the petty cash fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If "No" above, please provide the names and titles of anyone with access to the petty cash fund:			
43. Is the <i>Petty Cash Voucher Form</i> used for all funds removed from petty cash?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
44. Is this form signed by the Principal?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
45. Are the vouchers retained in the petty cash fund, with the actual store receipt attached, until the fund is reconciled?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. Is the <i>Lost Receipt Form</i> signed by the Principal used and retained for any lost receipts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. For Jubilee/Diocesan schools, are all <i>Lost Receipt Forms</i> for amounts over \$25 approved by the Diocesan Finance Office?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
46. Are all employee reimbursements from petty cash authorized in writing by the Principal before the time of purchase?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
47. Are all purchases of the school made by check or from petty cash (i.e. not from cash received from fundraising, tuition, etc.)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Yes	No	N/A
48. How often is the petty cash fund reconciled to the original cash on hand amount?			
49. Are all reimbursements of the petty cash fund made out to "(principal name), Petty Cashier"?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
50. For Jubilee/Diocesan schools, are petty cash reimbursement check requests approved by the Superintendent of Schools?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Please explain any "No" responses to "Petty Cash":			
<b>PURCHASING AND BILL PAYMENT</b>			
51. For Jubilee/Diocesan schools:			
a. Are purchases of \$1,000 or more requisitioned from/approved by the Schools Office?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Are purchases of \$1,500 or more approved by the CFO and COO?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Are supplies that are covered by a consolidated purchase agreement only purchased from those approved vendors?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
52. Does the school maintain an invoice log noting when invoices are received, the vendor, the amount, and when sent for payment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
53. When invoices are received, are they marked with the bill-paying stamp, with the purpose and general ledger coding completed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
54. Do the descriptions on the invoice indicate what was purchased, why it was purchased, and who it was purchased for?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
55. If applicable, does the school secretary reconcile any vendor statements received to the invoice log or other records of invoices submitted for payment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. For invoices on the vendor statement without a corresponding entry on the invoice log or other documentation, does the school secretary contact the vendor to resolve the discrepancy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
56. Does the Principal review the invoices and other supporting documentation when approving invoices for payment and/or signing checks?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Please explain any "No" responses to "Purchasing and Bill Payment":			
<b>FRAUD AND RELATED RISKS AND CONTROLS</b>			
57. Do you have knowledge of any fraud or suspected fraud affecting the school?	<input type="checkbox"/>	<input type="checkbox"/>	
a. If "Yes", please provide details:			
58. Are you aware of allegations of fraud or suspected fraud affecting the school, for example received in communication from employees, former employees, or others?	<input type="checkbox"/>	<input type="checkbox"/>	
a. If "Yes", please provide details:			
59. Do you have an understanding about the risk of fraud in the school, including any specific fraud risk the school has identified or accounts or transactions for which a risk of fraud may be likely to exist?	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	N/A
a. Please provide details of identified risks:			
60. Has the school established procedures and internal controls to prevent, deter, and detect fraud risks the parish has identified?	<input type="checkbox"/>	<input type="checkbox"/>	
a. If "Yes", how does school management monitor those procedures and internal controls?			
61. How does school management communicate to employees its views on business practices and ethical behavior?			