

**Diocese of Bismarck**  
**Parish Financial & Internal Control Review Questionnaire**

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Parish Name: \_\_\_\_\_

Location (City/Town): \_\_\_\_\_

Completed by: \_\_\_\_\_

Date Completed: \_\_\_\_\_

**SECTION I. PARISH ORGANIZATION**

**A. Does the parish corporate board meet at least annually with a quorum? (The corporate board is made up of the Bishop as president, the Vicar General as vice-president, the pastor as secretary, and two trustees as directors. In order to have a quorum, three of the five members must be present.)**

Yes  No      Comments: \_\_\_\_\_

**B. Are corporate board meetings documented in meeting minutes?**

Yes  No      Comments: \_\_\_\_\_

**C. Does the parish have a functioning finance council? How often do they meet?**

Yes  No      Comments: \_\_\_\_\_

**D. Are finance council meetings documented in meeting minutes?**

Yes  No      Comments: \_\_\_\_\_

**E. Does the parish have a functioning pastoral council? How often do they meet?**

Yes  No      Comments: \_\_\_\_\_

**F. Are pastoral council meetings documented in meeting minutes?**

Yes  No      Comments: \_\_\_\_\_

**G. Are all meeting minutes retained indefinitely?**

Yes  No      Comments: \_\_\_\_\_

**H. Does the parish finance council annually meet with the finance councils of the other parishes in its parish cluster to discuss cost share agreements?**

Yes  No  N/A      Comments: \_\_\_\_\_

**I. Are these cost share agreements documented in writing?**

Yes  No  N/A      Comments: \_\_\_\_\_

**J. Does the parish combine pastoral councils with the other parishes within its cluster?**

Yes  No  N/A      Comments: \_\_\_\_\_

**K. If yes, has the parish received permission to combine councils from the Bishop using a Mutual Cooperation Agreement?**

Yes  No  N/A      Comments: \_\_\_\_\_

**L. Does the parish submit the required annual reports to the Diocese of Bismarck (requested in an annual letter from the Diocesan Finance Office)?**

Yes  No      Comments: \_\_\_\_\_

**SECTION II. CASH HANDLING AND DISBURSEMENT**

**A. Collection Handling and Other Income:**

1. Who is responsible for collecting offertory? \_\_\_\_\_

\_\_\_\_\_

2. How is the offertory secured after the collection? \_\_\_\_\_

\_\_\_\_\_

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?  
 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 bag before transporting it to the bank?  
 Yes  No    Comments: \_\_\_\_\_

17. **If offertory is not deposited right away, is it secured in the parish?**  
 Yes  No    Comments: \_\_\_\_\_
18. **Is the collection kept intact until deposited?**  
 Yes  No    Comments: \_\_\_\_\_
19. **Is the tally sheet 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: \_\_\_\_\_
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. **Do two people open all parish mail together?**  
 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?**

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?**

Yes  No    Comments: \_\_\_\_\_

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

Yes  No    Comments: \_\_\_\_\_

**33. Are all oil checks run through the parish's demand fund with the Parish Expansion Fund?**

Yes  No  N/A    Comments: \_\_\_\_\_

**34. Does the parish receive income from SCRIP sales?**

Yes  No    Comments: \_\_\_\_\_

**35. Are two individuals involved in the sale of SCRIP?**

Yes  No  N/A    Comments: \_\_\_\_\_

**36. Is a tally sheet used to count the SCRIP sales?**

Yes  No  N/A    Comments: \_\_\_\_\_

**37. Is this tally sheet signed by the counters?**

Yes  No  N/A    Comments: \_\_\_\_\_

**38. Are proceeds from SCRIP counted at the parish?**

Yes  No  N/A    Comments: \_\_\_\_\_

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

Yes  No    Comments: \_\_\_\_\_

**40. Are two individuals involved in the sale of religious items?**

Yes  No  N/A    Comments: \_\_\_\_\_

**41. Is a tally sheet used to count the sale of religious items?**

Yes  No  N/A    Comments: \_\_\_\_\_

**42. Is this tally sheet signed by the counters?**

Yes  No  N/A    Comments: \_\_\_\_\_

**43. Are proceeds from the sale of religious items counted at the parish?**

Yes  No  N/A    Comments: \_\_\_\_\_

**44. Does the parish receive income from fundraising?**

Yes  No    Comments: \_\_\_\_\_

**45. Are two individuals involved in the fundraising?**

Yes  No  N/A    Comments: \_\_\_\_\_

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

Yes  No  N/A    Comments: \_\_\_\_\_

**47. Is this tally sheet signed by the counters?**

Yes  No  N/A    Comments: \_\_\_\_\_

**48. Are proceeds from fundraising counted on at the parish?**

Yes  No  N/A    Comments: \_\_\_\_\_

**49. Does the parish request permission from the Diocesan Bishop on an annual basis for each fundraising event?**

Yes  No  N/A    Comments: \_\_\_\_\_

**50. Does the parish submit fundraising reports for each fundraising event to the Diocesan Fiscal Office after each event is held?**

Yes  No  N/A      Comments: \_\_\_\_\_

**51. Are fundraising records kept in the parish offices?**

Yes  No  N/A      Comments: \_\_\_\_\_

**52. Who records deposits in the accounting records?** \_\_\_\_\_

\_\_\_\_\_

**53. Are all unrestricted donations recorded with income accounts and all restricted donations recorded with dedicated accounts?**

Yes  No      Comments: \_\_\_\_\_

**54. Are diocesan/national collections taken?**

Yes  No      Comments: \_\_\_\_\_

**55. Are dedicated accounts used to record diocesan/national donations?**

Yes  No      Comments: \_\_\_\_\_

**56. How often are diocesan/national collections paid to the diocese?** \_\_\_\_\_

\_\_\_\_\_

**B. Annual Giving Statements and Procedures:**

**1. Who records offertory and other parishioner contributions in the parishioner contribution records?** \_\_\_\_\_

\_\_\_\_\_

**2. What method is used to record parishioner contributions (manual card, computer software, etc.)?** \_\_\_\_\_

\_\_\_\_\_

**3. Is a reconciliation performed between what is input into the parishioner contribution records and what is input in the accounting software? Who performs this reconciliation?**

Yes  No      Comments: \_\_\_\_\_

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

Yes  No      Comments: \_\_\_\_\_

**61. 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: \_\_\_\_\_

**62. How often are individual giving records mailed?** \_\_\_\_\_

**63. How are non-cash gifts acknowledged by the parish?** \_\_\_\_\_

**C. Bank and Investment Accounts:**

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

Yes  No      Comments: \_\_\_\_\_

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

Yes  No      Comments: \_\_\_\_\_

**3. Were all additional signers approved by the Diocesan Bishop?**

Yes  No  N/A      Comments: \_\_\_\_\_

**4. Are all bank and investment statements mailed to the parish address (including altar society)?**

Yes  No      Comments: \_\_\_\_\_

**5. Are bank reconciliations performed in the accounting software on all bank and investment accounts operating under the parish federal tax ID number?**

Yes  No      Comments: \_\_\_\_\_

**6. Does the pastor review all bank statements?**

Yes  No      Comments: \_\_\_\_\_

**7. Who performs bank reconciliations?** \_\_\_\_\_



**8. Is this individual authorized to sign checks?**

Yes  No      Comments: \_\_\_\_\_

**9. Does the parish pay bills or transfer fund online?**

Yes  No      Comments: \_\_\_\_\_

**10. Who has authority to pay such bills and perform such transfers?** \_\_\_\_\_

\_\_\_\_\_

**11. Was this process approved by the corporate board or finance council and documented in the minutes?**

Yes  No  N/A      Comments: \_\_\_\_\_

**12. Does the parish have investments with the Parish Expansion Fund? (Please include these on Attachment A.)**

Yes  No      Comments: \_\_\_\_\_

**13. Does the parish have endowments? (Please include these on Attachment A.)**

Yes  No      Comments: \_\_\_\_\_

**14. How are these endowments invested (i.e. local institutions, Catholic Foundation, etc.)?** \_\_\_\_\_

\_\_\_\_\_

**15. 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: \_\_\_\_\_

**16. Does the parish have any loans? (Please include these on Attachment B.)**

Yes  No      Comments: \_\_\_\_\_

**17. If the parish has any loans not with the Parish Expansion Fund, was permission to take out this loan granted by the Diocesan Bishop?**

Yes  No  N/A      Comments: \_\_\_\_\_

**18. Has the parish loaned out funds to other organizations?**

Yes  No    Comments: \_\_\_\_\_

**19. Did the parish submit a resolution and receive permission from the Diocesan Bishop for such loans?**

Yes  No  N/A    Comments: \_\_\_\_\_

**20. Are all loan agreements in writing?**

Yes  No  N/A    Comments: \_\_\_\_\_

**D. Cash Disbursements.**

**1. Are invoices reviewed for receipt of goods, services, and accuracy before payment?**

Yes  No    Comments: \_\_\_\_\_

**2. Are all blank checks pre-numbered and used in sequence?**

Yes  No    Comments: \_\_\_\_\_

**3. How are blank checks safeguarded while not in use?** \_\_\_\_\_

\_\_\_\_\_

**4. Who prepares checks for payment?** \_\_\_\_\_

\_\_\_\_\_

**5. Is this person an authorized signer?**

Yes  No    Comments: \_\_\_\_\_

**6. Is the pastor the primary signer on all parish checks?**

Yes  No    Comments: \_\_\_\_\_

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

Yes  No    Comments: \_\_\_\_\_

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

Yes  No    Comments: \_\_\_\_\_

**9. Are paid invoices marked paid?**

Yes  No    Comments: \_\_\_\_\_

**10. Are paid invoices retained in parish financial records?**

Yes  No    Comments: \_\_\_\_\_

**11. Are spoiled, voided checks retained with the signature block removed?**

Yes  No    Comments: \_\_\_\_\_

**12. 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: \_\_\_\_\_

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

Yes  No    Comments: \_\_\_\_\_

**14. Are parish credit cards used?**

Yes  No    Comments: \_\_\_\_\_

**15. Who is authorized to use parish credit cards?** \_\_\_\_\_

**16. Are original receipts submitted for all credit card transactions with notation as to the business purpose of the transaction?**

Yes  No  N/A    Comments: \_\_\_\_\_

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

Yes  No  N/A    Comments: \_\_\_\_\_

**18. Are parish credit cards only used for parish expenses?**

Yes  No  N/A    Comments: \_\_\_\_\_

**19. Are store accounts used?**

Yes  No    Comments: \_\_\_\_\_

20. Who is authorized to use store accounts? \_\_\_\_\_

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

Yes  No  N/A      Comments: \_\_\_\_\_

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

Yes  No  N/A      Comments: \_\_\_\_\_

23. Are store accounts only used for parish expenses?

Yes  No  N/A      Comments: \_\_\_\_\_

24. How often are store accounts paid off? \_\_\_\_\_

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

Yes  No      Comments: \_\_\_\_\_

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

Yes  No      Comments: \_\_\_\_\_

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

Yes  No      Comments: \_\_\_\_\_

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

Yes  No      Comments: \_\_\_\_\_

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

Yes  No      Comments: \_\_\_\_\_

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

Yes  No  N/A      Comments: \_\_\_\_\_

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

Yes  No  N/A      Comments: \_\_\_\_\_

**32. Is the petty cash box replenished at least monthly?**

Yes  No  N/A      Comments: \_\_\_\_\_

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

Yes  No      Comments: \_\_\_\_\_

**34. If yes to #33, how much SCRIP or gift card inventory is kept for parish purchases at any given time?** \_\_\_\_\_

**35. Does the parish keep a log of SCRIP or gift card inventory?**

Yes  No  N/A      Comments: \_\_\_\_\_

**36. Is this log reconciled to a physical count of the inventory at least monthly?**

Yes  No  N/A      Comments: \_\_\_\_\_

**37. Are all receipts with business purpose notated for purchases on SCRIP or gift cards retained by the parish?**

Yes  No  N/A      Comments: \_\_\_\_\_

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

Yes  No      Comments: \_\_\_\_\_

**39. Who handles all needy requests for the parish?** \_\_\_\_\_

**40. Does the parish retain all request documentation in the parish files?**

Yes  No  N/A      Comments: \_\_\_\_\_

**41. Does the parish pay needy individuals directly?**

Yes  No  N/A      Comments: \_\_\_\_\_

**42. Does the parish have any discretionary funds?**

Yes  No      Comments: \_\_\_\_\_

**43. How are these discretionary funds accounted for?** \_\_\_\_\_

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**44. In the last fiscal year, did the parish make any extraordinary expenditures over \$10,000?**

Yes  No      Comments: \_\_\_\_\_

**45. Did the parish submit a resolution for such expenditures?**

Yes  No  N/A      Comments: \_\_\_\_\_

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

Yes  No      Comments: \_\_\_\_\_

**47. Did the parish file all required documents with the state and local government agencies to verify it is in compliance with all state and local regulations regarding raffles or other gaming events?**

Yes  No  N/A      Comments: \_\_\_\_\_

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

Yes  No  N/A      Comments: \_\_\_\_\_

**49. 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: \_\_\_\_\_

**50. Does the parish bookkeeper perform bookkeeping work from home?**

Yes  No      Comments: \_\_\_\_\_

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

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52. What kind of parish records does the bookkeeper take home to work on? \_\_\_\_\_

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

Yes  No      Comments: \_\_\_\_\_

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

Yes  No      Comments: \_\_\_\_\_

55. Are all parish records kept in the parish?

Yes  No      Comments: \_\_\_\_\_

56. Does the parish prepare financial statements for finance council meetings?

Yes  No      Comments: \_\_\_\_\_

57. Does the parish close its months in the accounting software in a timely manner (months should only be open within three months prior of the current date)?

Yes  No      Comments: \_\_\_\_\_

58. Does the parish prepare an annual budget?

Yes  No      Comments: \_\_\_\_\_

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

Yes  No  N/A      Comments: \_\_\_\_\_

60. Does the parish periodically review variances in the budget?

Yes  No  N/A      Comments: \_\_\_\_\_

61. Does the parish investigate significant variances in a timely manner?

Yes  No  N/A      Comments: \_\_\_\_\_

**62. Are all entities which operate under the parish tax ID# accounted for in the parish accounting software?**

Yes  No      Comments: \_\_\_\_\_

**SECTION III. PAYROLL**

**A. Are all employees on payroll and are taxes withheld?**

Yes  No  N/A      Comments: \_\_\_\_\_

**B. Who prepares payroll to be sent to the third party payroll provider? \_\_\_\_\_**

**C. Describe the procedures for capturing hours for hourly employees (time sheets, time cards, etc.). \_\_\_\_\_**

**D. Does the parish prepare Forms W-2, W-3, and 307 at calendar year end (in coordination with the diocese)?**

Yes  No  N/A      Comments: \_\_\_\_\_

**E. Are priests issued a Form W-2? (Not applicable to religious order priests)**

Yes  No  N/A      Comments: \_\_\_\_\_

**F. Does the parish file quarterly 941's with the IRS and 306's with the state?**

Yes  No  N/A      Comments: \_\_\_\_\_

**G. Does the parish have W-4's, I-9's, and job descriptions on file for all current employees (including priests)?**

Yes  No  N/A      Comments: \_\_\_\_\_

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

Yes  No  N/A      Comments: \_\_\_\_\_

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

Yes  No  N/A      Comments: \_\_\_\_\_



**J. Is a Workforce Safety and Insurance Report filed annually for all employees including the Pastor? How much is the premium?**

Yes  No  N/A      Comments: \_\_\_\_\_

**K. Are eligible employees offered the Healthcare plan?**

Yes  No  N/A      Comments: \_\_\_\_\_

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

Yes  No  N/A      Comments: \_\_\_\_\_

**M. Is the parish depositing both employer and employee tax and retirement withholdings on a timely basis (as defined by the regulating organization)?**

Yes  No  N/A      Comments: \_\_\_\_\_

**N. Are Mass stipends accounted for through payroll?**

Yes  No  N/A      Comments: \_\_\_\_\_

**O. Are Mass stipends included on priests' W-2's?**

Yes  No  N/A      Comments: \_\_\_\_\_

**P. 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  N/A      Comments: \_\_\_\_\_

**Q. Were these bonuses/gifts accounted for through payroll?**

Yes  No  N/A      Comments: \_\_\_\_\_

**R. Were these bonuses/gifts included on employee W-2's?**

Yes  No  N/A      Comments: \_\_\_\_\_

**S. Does the parish provide any other allowances to employees (this does not include reimbursements)?**

Yes  No  N/A      Comments: \_\_\_\_\_

**T. Were these allowances accounted for through payroll?**

Yes  No  N/A      Comments: \_\_\_\_\_

**U. Were these allowances included on employee W-2's?**

Yes  No  N/A      Comments: \_\_\_\_\_

**V. 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, employment of diocesan employee for parish work, etc.)**

Yes  No  N/A      Please describe: \_\_\_\_\_

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#### **SECTION IV: PROPERTY AND INSURANCE**

**A. 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: \_\_\_\_\_

**B. Does the parish complete a "Facility Usage Indemnity Agreement" with proof of insurance for these third party organizations or other applicable third parties wishing to use the parish facilities?**

Yes  No  N/A      Comments: \_\_\_\_\_

**C. When third parties wish to use the parish facilities and cannot provide proof of insurance as outlined in the "Facility Usage Indemnity Agreement," does the parish submit an application for third party special events insurance?**

Yes  No  N/A      Comments: \_\_\_\_\_

**D. Did the parish enter into any contracts exceeding \$10,000 in the last fiscal year?**

Yes  No      Comments: \_\_\_\_\_

**E. Were these contracts reviewed by CMG?**

Yes  No  N/A      Comments: \_\_\_\_\_

**F. Did parish contractors provide proof of insurance?**

Yes  No  N/A      Comments: \_\_\_\_\_

**G. 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: \_\_\_\_\_

**H. Does the parish complete CMG's annually required self-inspections? Who is responsible for completing the self-inspections at your parish?**

Yes  No      Comments: \_\_\_\_\_

**I. When was the last on-site inspection?** \_\_\_\_\_

**J. Did the parish review and respond to the items noted in their inspection report?**

Yes  No      Comments: \_\_\_\_\_

**K. Does the parish have a cemetery (or multiple cemeteries)? (Please include a list of cemeteries on Attachment C.)**

Yes  No      Comments: \_\_\_\_\_

**L. Where are parish property records kept?**

Parish    Chancery    Both       Unknown

**M. Briefly describe all property the parish owns:** \_\_\_\_\_

**N. Are all oil lease and royalty agreements on file with the diocese?**

Yes  No  N/A      Comments: \_\_\_\_\_

**O. Did the parish acquire or alienate any property in the last fiscal year?**

Yes  No      Comments: \_\_\_\_\_

**P. If the parish acquired or alienated any property, was a resolution submitted for the Diocesan Bishop's approval?**

Yes  No  N/A      Comments: \_\_\_\_\_

**Q. Does the parish lock the doors to its parish during the off hours?**

Yes  No      Comments: \_\_\_\_\_

**R. If the church is not locked, explain how the Blessed Sacrament is secured from desecration:** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

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

Yes  No      Comments: \_\_\_\_\_

**T. Who all has the combination to the parish safe?** \_\_\_\_\_

\_\_\_\_\_

**U. When was the last time the combination to the parish safe was changed?** \_\_\_\_\_

\_\_\_\_\_

**V. Is the parish safe fire-proof?**

Yes  No      Comments: \_\_\_\_\_

**X. How are computer files backed up?** \_\_\_\_\_

\_\_\_\_\_

**Y. Who all has access to ParishSoft ConnectNow Accounting?** \_\_\_\_\_

\_\_\_\_\_

**Z. Does the parish own and operate a daycare?**

Yes  No      Comments: \_\_\_\_\_

**AA. Please list all organizations or individuals that currently rent parish property?** \_\_\_\_\_

\_\_\_\_\_

**BB. Are all rent agreements in writing?**

Yes  No  N/A      Comments: \_\_\_\_\_

**SECTION V. POLICY**

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

Yes  No      Comments: \_\_\_\_\_

**How often is this manual reviewed and updated?** \_\_\_\_\_

**B. Does the parish have a process manual outlining how specific processes are to be performed in their parish?**

Yes  No      Comments: \_\_\_\_\_

**How often is this manual reviewed and updated?** \_\_\_\_\_

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

Yes  No      Comments: \_\_\_\_\_

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

Yes  No  N/A      Comments: \_\_\_\_\_

**2. How often is this policy reviewed and updated?** \_\_\_\_\_

**D. Does the parish have a written policy regarding the treatment of equipment and fixed assets?**

Yes  No      Comments: \_\_\_\_\_

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

Yes  No  N/A      Comments: \_\_\_\_\_

**2. Does this policy identify an individual responsible for approving the disposal of equipment and fixed assets?**

Yes  No  N/A      Comments: \_\_\_\_\_

**3. 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: \_\_\_\_\_

**4. How often is this policy reviewed and updated?** \_\_\_\_\_

**E. If your parish operates a school, does your parish have a written policy regarding the handling of tuition?**

Yes  No  N/A      Comments: \_\_\_\_\_

**1. Does this policy identify an individual responsible for determining the price of tuition?**

Yes  No  N/A      Comments: \_\_\_\_\_

**2. Does this policy identify an individual responsible for the billing of tuition?**

Yes  No  N/A      Comments: \_\_\_\_\_

**3. Does this policy identify an individual responsible for the collection of past-due and current tuition?**

Yes  No  N/A      Comments: \_\_\_\_\_

**4. Does this policy identify an individual responsible for recording tuition in the accounting software?**

Yes  No  N/A      Comments: \_\_\_\_\_

**5. Is corporate board approval required to write-off uncollectible tuition?**

Yes  No  N/A      Comments: \_\_\_\_\_

**6. How often is this policy reviewed and updated?** \_\_\_\_\_

**7. If your parish operates a school, does it have a written policy regarding reduced tuition?**

Yes  No  N/A      Comments: \_\_\_\_\_

**8. How often is this policy reviewed and updated?** \_\_\_\_\_

## 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 tax ID. For all certificates of deposit, include the maturity date.

**1. Account Name:**

---

**Financial Institution:**

---

**Authorized Signers:**

---

**2. Account Name:**

---

**Financial Institution:**

---

**Authorized Signers:**

---

**3. Account Name:**

---

**Financial Institution:**

---

**Authorized Signers:**

---

**4. Account Name:**

---

**Financial Institution:**

---

**Authorized Signers:**

---

5. Account Name:

---

Financial Institution:

---

Authorized Signers:

---

6. Account Name:

---

Financial Institution:

---

Authorized Signers:

---

7. Account Name:

---

Financial Institution:

---

Authorized Signers:

---

8. Account Name:

---

Financial Institution:

---

Authorized Signers:

---

9. Account Name:

---

Financial Institution:

---

Authorized Signers:

---



## Attachment B – Loans

List all parish loans below. 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.

**1. Loan Name:**

---

**Financial Institution:**

---

**Balance and Date:**

---

**Loan Purpose:**

---

**2. Loan Name:**

---

**Financial Institution:**

---

**Balance and Date:**

---

**Loan Purpose:**

---

**3. Loan Name:**

---

**Financial Institution:**

---

**Balance and Date:**

---

**Loan Purpose:**

---

**4. Loan Name:**

---

**Financial Institution:**

---

**Balance and Date:**

---

**Loan Purpose:**

---

5. Loan Name:

---

Financial Institution:

---

Balance and Date:

---

Loan Purpose:

---

6. Loan Name:

---

Financial Institution:

---

Balance and Date:

---

Loan Purpose:

---

7. Loan Name:

---

Financial Institution:

---

Balance and Date:

---

Loan Purpose:

---

8. 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.

**1. Cemetery Name:**

---

**Sexton Name:**

---

**Cemetery Location:**

---

**Plot Record Location:**

---

**2. Cemetery Name:**

---

**Sexton Name:**

---

**Cemetery Location:**

---

**Plot Record Location:**

---

**3. Cemetery Name:**

---

**Sexton Name:**

---

**Cemetery Location:**

---

**Plot Record Location:**

---

**4. 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.

**1. Group Name:**

---

**Tax ID #:**

---

**Group Purpose:**

---

**2. Group Name:**

---

**Tax ID #:**

---

**Group Purpose:**

---

**3. Group Name:**

---

**Tax ID #:**

---

**Group Purpose:**

---

**4. Group Name:**

---

**Tax ID #:**

---

**Group Purpose:**

---

5. Group Name:

---

Tax ID #:

---

Group Purpose:

---

6. Group Name:

---

Tax ID #:

---

Group Purpose:

---

7. Group Name:

---

Tax ID #:

---

Group Purpose:

---

8. Group Name:

---

Tax ID #:

---

Group Purpose:

---

9. Group Name:

---

Tax ID #:

---

Group Purpose:

---

## Attachment E – Third Parties that Use the Parish Facilities

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

**1. Group Name:**

---

**Tax ID #:**

---

**Reason:**

---

**2. Group Name:**

---

**Tax ID #:**

---

**Reason:**

---

**3. Group Name:**

---

**Tax ID #:**

---

**Reason:**

---

**4. Group Name:**

---

**Tax ID #:**

---

**Reason:**

---

**5. Group Name:**

---

**Tax ID #:**

---

**Reason:**

---

6. Group Name:

---

Tax ID #:

---

Reason:

---

7. Group Name:

---

Tax ID #:

---

Reason:

---

8. Group Name:

---

Tax ID #:

---

Reason:

---

9. Group Name:

---

Tax ID #:

---

Reason:

---

10. 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.**

---

*Individual Responsible for Completing this Questionnaire*

---

*Date*

---

*Pastor*

---

*Date*

---

*Trustee*

---

*Date*

---

*Trustee*

---

*Date*