

## Archdiocese of Chicago Parish Self-Assessment Checklist

| Self-Assessment Questions  | Yes                      | No                       | Comments |
|--|--------------------------|--------------------------|----------|
| 1. Are written Parish Finance Council guidelines and norms defined, documented, and available to all Parish Finance Council members?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 2. Are Archdiocesan best practices communicated and available to all Parish Finance Council members?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 3. Were members informed of their advisory / consultative role?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 4. Does the Parish Finance Council meet on a regular (at least quarterly) basis?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 5. Are Parish Finance Council meeting minutes documented (capturing key points) and maintained in the Parish office?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 6. Are support materials used at meeting maintained on file with the meeting minutes? Examples of support materials are agendas, subject materials, reports, and financial statements. | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 7. Are parish operations reviewed (annually or regularly) with regards to implementing best practices throughout the parish operation?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 8. Does the Parish Finance Council review and evaluate internal controls concerning accounting function, define specific practices, procedures.  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 9. Are Parish financial results communicated to the parishioners, at least annually, more often encouraged, through a comprehensive report?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 10. Are members of the Parish Finance Council chosen based on skills and expertise in management, finance, and / or other such experience?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 11. Does the Parish Finance Council consist of members who are without any conflict of interest issues?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 12. Does the Pastor consult on the following matters with the Parish Finance Council:  | <input type="checkbox"/> | <input type="checkbox"/> |          |

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|   | Yes                      | No                       | Comments |
|---|--------------------------|--------------------------|----------|
| <ul style="list-style-type: none"> <li>• Commitment of Parish resources in excess of \$10,000?</li> </ul>   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| <ul style="list-style-type: none"> <li>• Management of Parish funds and monies for which the Parish assumes a fiduciary role?</li> </ul>  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| <ul style="list-style-type: none"> <li>• Review of annual budget and annual report before submission to Pastoral Center?</li> </ul>   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 13. Do the duties of the Parish Finance Council include:  |                          |                          |          |
| <ul style="list-style-type: none"> <li>a. Assisting the Pastor in the preparation and presentation of the annual budget and objectives determined by the Parish Pastoral Council?</li> </ul>  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| <ul style="list-style-type: none"> <li>b. Regularly reviewing: statement of financial position, statement of financial activities, revenue and expenditure report detail, cash flow statement, trend reports of Sunday collections, tuition collections, and fundraising activities?</li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> |          |
| <ul style="list-style-type: none"> <li>c. Reviewing financial statements on a budget versus actual and/or comparative basis to achieve a better understanding of the parish finances?</li> </ul>  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| <ul style="list-style-type: none"> <li>d. Providing Parishioners with periodic reports on the Parish's financial position?</li> </ul>   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| <ul style="list-style-type: none"> <li>e. Assisting the Parish Pastoral Council and School Board in preparing and submitting annual budgets?</li> </ul>   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| <ul style="list-style-type: none"> <li>f. Working with the School Board regarding school budget and recommendations?</li> </ul>   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| <ul style="list-style-type: none"> <li>g. Studying Parish revenue and making recommendations to the Parish Pastoral Council for</li> </ul>  | <input type="checkbox"/> | <input type="checkbox"/> |          |

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|  | Yes                      | No                       | Comments |
|--|--------------------------|--------------------------|----------|
| maintaining and increasing revenues to meet objectives and priorities?                                       | <input type="checkbox"/> | <input type="checkbox"/> |          |
| h. Reviewing cost-cutting measures?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| i. Educating Parishioners of the importance of stewardship?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| j. Coordinating all fundraising programs and review results, paying particular attention to Manna programs?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| k. Reviewing reports from parish audits and advise on how to implement the recommendations?                  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| l. Meeting with auxiliary groups to review the year's activities and discuss the budget for the coming year? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 14. Does the work of the Maintenance subcommittee include (If applicable):                                   |                          |                          |          |
| a. Review the Parish facilities inspection reports to advise the Pastor regarding the results?               | <input type="checkbox"/> | <input type="checkbox"/> |          |
| b. Recommend additions or repairs based on priorities and inspections?                                       | <input type="checkbox"/> | <input type="checkbox"/> |          |
| c. Review the Parish's risk management and loss prevention reports to ensure corrective action?              | <input type="checkbox"/> | <input type="checkbox"/> |          |
| d. Ensure that the safety and security of the Parish campus is addressed?                                    | <input type="checkbox"/> | <input type="checkbox"/> |          |
| e. Develop an inventory of all Parish properties?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| f. Assist in guidelines concerning Parish properties?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| g. Assist in Parish energy conservation programs in conjunction with Archdiocese program?                    | <input type="checkbox"/> | <input type="checkbox"/> |          |
| h. Develop teams of Parishioners who will donate time and talent   | <input type="checkbox"/> | <input type="checkbox"/> |          |

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|---|--------------------------|--------------------------|----------|
| for basic maintenance tasks as allowed?   |                          |                          |          |
| 15. Does the work of the Financial Planning and Development subcommittee include (if applicable):   |                          |                          |          |
| a. Long range planning for financial and physical needs of the Parish?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| b. Working closely with budget and maintenance subcommittees, commissions of the Parish Pastoral Council, and other Parish organizations? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| c. Involving the Parish community in establishing goals and setting priorities and frequently communicating results?                      | <input type="checkbox"/> | <input type="checkbox"/> |          |

| Financial Reporting Questions  | Yes                      | No                       | Comments |
|--|--------------------------|--------------------------|----------|
| 1. Are financial transactions recorded using QuickBooks and the Archdiocesan chart of accounts?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 2. Review the parish accounting system (whether from a contracted service or internal processing) to determine if it produces current and accurate financial records and represents all parish activities including fundraising, before / after school, religious education, and Manna programs? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 3. Does the parish prepare financial statements on a budget versus actual and comparative basis to achieve a better understanding of the finances?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 4. Is the Parish budget and annual report reviewed and approved by the Pastor and Parish Finance Council prior to submission to the Pastoral Center?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 5. Is financial reporting completed regularly and timely and do financial statements include all activity and / or footnoted to identify omissions?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 6. Is there periodic reporting, at least   | <input type="checkbox"/> | <input type="checkbox"/> |          |

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| quarterly, of other activities including Manna program and all parish auxiliary groups (both church and school groups)?                  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 7. Are financial reports presented in sufficient detail capturing, all bank accounts, not just operating accounts, and debt obligations? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 8. Are financial results reported to Pastor, Parish Finance Council, and Parish Pastoral Council on at least a quarterly basis?          | <input type="checkbox"/> | <input type="checkbox"/> |          |

| Sunday / Holy Day Collection Questions   | Yes                      | No                       | Comments |
|--|--------------------------|--------------------------|----------|
| 1. Do ushers consolidate collections into pre-numbered tamper evident bags for each mass?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 2. Are bag numbers carefully tracked, those distributed and those returned?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 3. Are at least three people present when collections are counted?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 4. Do multiple count teams that are periodically rotated count collections?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 5. Are bank deposits made within a day of collection and deposited intact?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 6. Are checks restrictively endorsed during counting procedures and checks received by mail upon receipt?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 7. Is a cash collection worksheet compiled weekly and signed by count team members?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 8. Are cash receipts deposited daily or locked in safe in a pre-numbered tamper evident bag under dual control (two people)?                               | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 9. Do different individuals complete the receiving, processing, recording, and bank reconciliation functions?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 10. Does an individual independent from counting, depositing, and recording of Sunday collections, prepare and distribute year-end parishioner statements? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 11. Do written data entry procedures exist and ensure that the date on collection  | <input type="checkbox"/> | <input type="checkbox"/> |          |

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|--|--------------------------|--------------------------|----------|
| envelope is the date of collection and not data entry date?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 12. Does an individual from the Parish compare the Contribution Summary Report to the Sunday collection worksheet at least quarterly?                  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 13. Are differences between the Summary Report and the Sunday Collection worksheet investigated and resolved?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 14. Are current written policies and procedures documented and used with respect to collection, recording, safeguarding, and depositing cash receipts? | <input type="checkbox"/> | <input type="checkbox"/> |          |

| Tuition Collection Questions  | Yes                      | No                       | Comments |
|---|--------------------------|--------------------------|----------|
| 1. Are checks received for tuition restrictively endorsed along with the issuance of a pre-numbered receipt?                        | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 2. If credit cards or ACH payments are accepted, is personal information regarding banking and credit cards adequately safeguarded? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 3. Are tuition collections recorded and reconciled to student accounts?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 4. Are tuition collections deposited as soon as possible or locked in a safe under dual control?                                    | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 5. Does a standard policy for recording tuition and school fees exist?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 6. Are established guidelines for NSF and late fees properly enforced and monitored?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 7. Are outstanding tuition balances identified and reviewed to determine collectability on a monthly basis?                         | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 8. Is there a documented plan for collection of past due tuition?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 9. Is uncollected tuition written off after review and approval of the Pastor and the Parish Finance Council?                       | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 10. Are tuition waivers documented and approved by the Pastor and the Principal?  | <input type="checkbox"/> | <input type="checkbox"/> |          |

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|--|--------------------------|--------------------------|----------|
| 11. Are tuition payments separately recorded by type in Quickbooks and PDS (or some other appropriate tuition tracking system)?                                      | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 12. Are regular comparisons performed using records of tuition receipts to bank deposits? Are discrepancies documented, investigated, and resolved?                  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 13. Are current written policies and procedures documented and used with respect to the guidelines for handling of cash and recording and deposit of School tuition? | <input type="checkbox"/> | <input type="checkbox"/> |          |

| <b>Religious Education Collection Questions</b>   | Yes                      | No                       | Comments |
|---|--------------------------|--------------------------|----------|
| 1. Are duplicate pre-numbered receipts issued for all revenue collections?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 2. Are collections deposited on a regular basis and under secured dual control?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 3. Are financial transactions recorded using Quickbooks (or some other software package)?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 4. Are regular financial reports prepared to present the current actual financial data compared to the approved budget?                       | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 5. Are all students who are registered under different tuition plans documented appropriately to determine the accuracy of revenue collected? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 6. On a regular basis, are outstanding tuition balances reviewed to determine collectibility and reported to the Pastor?                      | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 7. Is there a plan for collection of past due tuition?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 8. Is uncollected tuition written off after review and approval of the Pastor and the Parish Finance Council?                                 | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 9. Are unpaid tuition and tuition waivers documented?   | <input type="checkbox"/> | <input type="checkbox"/> |          |

| <b>Cash Disbursement Questions</b>   | Yes                      | No                       | Comments |
|--|--------------------------|--------------------------|----------|
| 1. Is original supporting documentation reviewed and approved for all expenditures (evidence by initials) by the | <input type="checkbox"/> | <input type="checkbox"/> |          |

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|---|--------------------------|--------------------------|----------|
| Pastor or someone assigned by the Pastor?   |                          |                          |          |
| 2. Are all items received verified prior to payment? Is there a process in place to verify this fact?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 3. Are invoices cancelled upon payment to prevent duplicate payment? Is the check number recorded on the invoice?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 4. Is access to unused check stock restricted to the appropriate persons?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 5. Are voided checks defaced and retained so as to maintain proper sequential integrity?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 6. If an account is closed, is remaining check stock shredded prior to disposal?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 7. Are all checks made payable to a person or organization and not simply to "cash"?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 8. Is a list of credit card holders maintained in detail and periodically reviewed and updated?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 9. Are credit card transactions reviewed before signing the check for payment?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 10. Are credit cards returned to the Parish when a person leaves their job or position?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 11. Does the parish utilize procurement cards (p-card) to take the place of reimbursing employees and allowing supervisors to monitor expenses and setup to automatically post to Quickbooks? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 12. Are tax exemption letters reserved for purchases for the church and school and accessible only to authorized individuals?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 13. Does the parish have current written policies and procedures that outline requirements for documentation and expense approval?  | <input type="checkbox"/> | <input type="checkbox"/> |          |

| <b>Petty Cash Questions</b>   | Yes                      | No                       | Comments |
|---|--------------------------|--------------------------|----------|
| 1. Is petty cash designated for small recurring expenses of the Parish and are not commingled with the funds used for benevolent gifts? | <input type="checkbox"/> | <input type="checkbox"/> |          |

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|   | Yes                      | No                       | Comments |
|---|--------------------------|--------------------------|----------|
| 2. Is replenishment of the petty cash fund done through a detail check made out to "Petty Cash" and not from cash receipts? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 3. Is the petty cash funding limit kept at a minimum?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 4. Do cash and receipts equal the total set for the fund?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 5. Are petty cash receipts maintained to determine that petty cash is appropriately used?                                   | <input type="checkbox"/> | <input type="checkbox"/> |          |

| <b>Bank Account Questions</b>   | Yes                      | No                       | Comments |
|---|--------------------------|--------------------------|----------|
| 1. Is the Pastor a signatory on all Parish, School and auxiliary group accounts?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 2. Are all Parish accounts reported in the annual report submitted to the Pastoral Center and the Parishioners with reference to Parish tax identification number?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 4. Are original bank statements mailed to the Parish with a copy maintained and then distributed to the auxiliary group and / or school and religious education program?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 5. Are approved signers on the Parish bank account periodically verified when a personnel change occurs?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 6. When a personnel change occurs that affects the authorized signatories on an account, are signature cards updated timely?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 7. Are bank accounts reconciled each month; does the preparer sign and date the reconciliation?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 8. Does an individual independent of the handling and recording of cash review the reconciliation by comparing the bank balances recorded in Quickbooks with the actual bank statements? Does this individual sign and date the reconciliation as evidence of the review? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 9. Does someone other than the person who records financial transactions review the actual bank statements, including canceled  | <input type="checkbox"/> | <input type="checkbox"/> |          |

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|  | Yes                      | No                       | Comments |
|--|--------------------------|--------------------------|----------|
| checks for unusual transactions?   |                          |                          |          |
| 10. Are all outstanding checks, greater than three months, investigated and resolved or voided and reissued?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 11. Are excess operating funds (over 90 days) and funds collected for capital campaigns or building funds deposited with the Archdiocesan Bank?                                    | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 12. Is the Parish tax identification number issued only after the approval of the Pastor?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 13. Does the Parish maintain a log identifying the recipient of the tax identification number and the purpose for the request?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 14. Are all automatic debit arrangements discussed by the Parish Finance Council and approved by the Pastor? Are all requirements for debit arrangements satisfied and documented? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 15. Are all Parish bank accounts with one financial institution to better negotiate fees and services?   | <input type="checkbox"/> | <input type="checkbox"/> |          |

| <b>Employment File Questions</b>  | Yes                      | No                       | Comments |
|---|--------------------------|--------------------------|----------|
| 1. Is Employment eligibility of any personnel hired after 11/6/86 verified with regards to the INS Form I-9? Is a copy of the form retained on file?                  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 2. Do employees applying for employment or volunteer service complete an official employment application, which is retained?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 3. Is other documentation retained that may form the basis of any decision affecting employment? Examples include letters of recommendation and disciplinary notices. | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 4. Is the receipt that the employee signed upon viewing on line via the website and/or receiving the Archdiocese Employee Handbook maintained in the employees file?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 5. Are background checks performed for prospective employees, including   | <input type="checkbox"/> | <input type="checkbox"/> |          |

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|   | Yes                      | No                       | Comments |
|---|--------------------------|--------------------------|----------|
| verification of employment references and academic credentials?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 6. Is there a detailed job description for each position?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 7. Are annual performance appraisals completed?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 8. Is other documentation retained that may form the basis of any decision affecting employment? Examples include letters of recommendation and disciplinary notices. | <input type="checkbox"/> | <input type="checkbox"/> |          |

| <b>Employment Benefits Questions</b>   | Yes                      | No                       | Comments |
|--|--------------------------|--------------------------|----------|
| 1. Do employees participating in health benefits pay the employee co-pay for single health coverage or family coverage?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 2. Do all employees appropriately pay the employee portion of premium?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 3. Does your location pay the employer portion of the premium in addition to employee's liability?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 4. Is the Health Insurance Billing and the Payroll Summary Report verified at least quarterly to ensure the correct amounts are deducted from the pay of the employee? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 5. Are any discrepancies reported to the Benefits Administrator in the Human Resource Department?  | <input type="checkbox"/> | <input type="checkbox"/> |          |

| <b>Employment Compensation Questions</b>   | Yes                      | No                       | Comments |
|--|--------------------------|--------------------------|----------|
| 1. Are wages (including salary, stipends, and bonuses) for employees paid by check issued through payroll on a bi-weekly basis?    | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 2. Are payments to employees, vendors and services recorded in the financial records of the Parish?                                | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 3. Do Parish employees receive a W-2 form by January 31 <sup>st</sup> of each year?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 4. Are employee payroll deductions or supplement life insurance premiums automatically remitted monthly to UNUM Provident via IOI? | <input type="checkbox"/> | <input type="checkbox"/> |          |

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|   | Yes                      | No                       | Comments |
|---|--------------------------|--------------------------|----------|
| 5. Are Timesheets required to process payroll for all exempt and non-exempt employees (hourly and salaried)?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 6. Do employees complete and sign the timesheet before submitting it to the supervisor for payroll processing?                                      | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 7. Do supervisors review and sign the timesheets before submitting for payroll processing?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 8. If hours actually worked are in excess of 40 hours in the same workweek for a non-exempt employee, are they paid at the rate of time and a half? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 9. Are all timesheets retained for a period of three years?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 10. Do the Parish, school, and other agencies file their state and federal taxes on a quarterly basis through IOI?                                  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 11. Are all changes to employment status documented and approved by the Pastor for Parish employees and the Principal for school employees?         | <input type="checkbox"/> | <input type="checkbox"/> |          |

| <b>Contract/Commitments (Non-employment)</b>  | Yes                      | No                       | Comments |
|---|--------------------------|--------------------------|----------|
| 1. Are Parish contracts processed in accordance with Archdiocesan Best Practices?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 2. Is any conflict of interest investigated before engaging in contracts for goods and services?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 3. Are government contracts, service agreements and grant agreements in writing and reviewed to monitor compliance?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 4. Do persons employed on a contract basis meet all Federal requirements for this form of employment? Are disbursement records kept so Form 1099's can be issued at year-end? | <input type="checkbox"/> | <input type="checkbox"/> |          |

| <b>Contracts (Employment: Principals/Teachers)</b>                    | Yes                      | No                       | Comments |
|---|--------------------------|--------------------------|----------|
| 1. Are any revisions to employment contracts included in the standard | <input type="checkbox"/> | <input type="checkbox"/> |          |

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|  | Yes                      | No                       | Comments |
|--|--------------------------|--------------------------|----------|
| contract with an attached addendum page and sent to Office of Catholic Schools for approval? | <input type="checkbox"/> | <input type="checkbox"/> |          |

### Auxiliary Organization Questions

|   |                          |                          |  |
|---|--------------------------|--------------------------|--|
| 1. Are all auxiliary organizations accountable to the Pastor?   | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 2. Are annual reports submitted to the Pastor?  | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 3. Is the Pastor a signatory on all Auxiliary organization bank accounts?   | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 4. Are auxiliary organization bank accounts reported in the Parish annual report submitted to the Pastoral Center?  | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 5. Are excess funds in the auxiliary bank accounts transferred to the parish to be used for ministerial purposes on an annual basis?  | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 6. Are all auxiliary bank accounts maintained at one banking institution (recommended)?   | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 7. Do all groups, organizations, and clubs that utilize the Parish tax identification number, account for all cash receipts and expenditures through the corresponding bank account?                  | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 8. Is a detailed Treasurer's report presented at club meetings?   | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 9. Are auxiliary bank account statements sent directly to the Parish or School office and a copy retained on file, while the original is then forwarded to the auxiliary group treasurer?             | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 10. Are bank account reconciliations prepared each month and submitted to the parish business office?   | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 11. During the signing of an annual charter for the Boy Scouts of America, are the Auxiliary Organizations Best Practices distributed and a copy of the signed charter retained on file in the Parish | <input type="checkbox"/> | <input type="checkbox"/> |  |

## Archdiocese of Chicago Parish Self-Assessment Checklist

|         | Yes | No | Comments |
|---------|-----|----|----------|
| office? |     |    |          |

| <b>Manna / Trip Programs</b>   | Yes                      | No                       | Comments |
|--|--------------------------|--------------------------|----------|
| 1. Is one person responsible for sales and safekeeping of certificates?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 2. Is a second person responsible for Treasury duties?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 3. Does a third person monitor rebate programs?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 4. Is a periodic inventory of certificates completed?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 5. Is the Pastor a signatory on any bank accounts held by these organizations?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 6. Is the person who reconciles the bank account excluded as an authorized signer on the account?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 7. Are Certificates treated as cash and handled appropriately with the proper controls in place?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 8. Does the Parish ensure that Certificates are never taken off of Parish property?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 9. Is inventory reconciled on a weekly basis to calculate the actual inventory on hand; which is compared to the physical inventory count with any differences researched, documented, and resolved? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 10. Are detailed monthly income and expense statements submitted to the Parish business office?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 11. Are written procedures and guidelines developed and distributed to the program volunteers?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 12. Are revenues counted and deposited intact? Are efforts made to never take monies from the cash collected at an event to pay for event related expenses?  | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 13. Are receipts retained to document any reimbursable expenses?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 14. Are the family tuition rebates processed with offsetting funds from Manna sales?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 15. Are proceeds transferred to the school general fund according to the same schedule as the family tuition rebates?  | <input type="checkbox"/> | <input type="checkbox"/> |          |

## Archdiocese of Chicago Parish Self-Assessment Checklist

|   | Yes                      | No                       | Comments |
|---|--------------------------|--------------------------|----------|
| 16. Are loans to the program from the parish or school included in the financial statements and is there an established repayment schedule? | <input type="checkbox"/> | <input type="checkbox"/> |          |

### Tax Issues

|  |                          |                          |  |
|--|--------------------------|--------------------------|--|
| 1. Is there a review of fundraising activities such as bingo, raffles, and concession sales for cash handling procedures, required licenses, support documentation for financial results, tax filings, and copies of tax forms actually filed? | <input type="checkbox"/> | <input type="checkbox"/> |  |
| 2. Are proceeds frequently transferred to the parish general fund?   | <input type="checkbox"/> | <input type="checkbox"/> |  |

### Physical Plant Questions

|   | Yes                      | No                       | Comments |
|---|--------------------------|--------------------------|----------|
| 1. Do Parish maintenance staff or building committee members inspect all facilities on a periodic, at least quarterly, basis?                       | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 2. Does the school notify parents, teachers, and employee organizations about the availability of the asbestos plan, performed annually in October? | <input type="checkbox"/> | <input type="checkbox"/> |          |

### Real Estate Questions

|   | Yes                      | No                       | Comments |
|---|--------------------------|--------------------------|----------|
| 1. Does the Parish contact the Real Estate Office if Parish property is available to lease? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 2. For Parish property that is used for religious purposes, is tax-exempt status secured?   | <input type="checkbox"/> | <input type="checkbox"/> |          |

### Risk Management Questions

|  | Yes                      | No                       | Comments |
|--|--------------------------|--------------------------|----------|
| 1. Do locations that experience repeated occurrence of theft and flooding obtain and activate prevention devices?              | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 2. Do all covered locations maintain a detail inventory of assets that is updated periodically (usually on an annual basis)?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 3. Do covered locations immediately report any property, automobile, commercial, general liability losses to Gallagher Bassett | <input type="checkbox"/> | <input type="checkbox"/> |          |

## Archdiocese of Chicago Parish Self-Assessment Checklist

|   | Yes                      | No                       | Comments |
|---|--------------------------|--------------------------|----------|
| Claim Services?   |                          |                          |          |
| 4. Do covered locations immediately report employee injury/workers compensation losses to Gallagher Bassett Claim Services? | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 5. Are employees and volunteers encouraged to complete their work in a safe and thoughtful manner?                          | <input type="checkbox"/> | <input type="checkbox"/> |          |

| Retention / Safekeeping Records  | Yes                      | No                       | Comments |
|--|--------------------------|--------------------------|----------|
| 1. Are all relevant records stored in a secure area and safeguarded against physical damage and deterioration?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 2. Are all financial records documenting transactions available to the Parish as needed, on site, for three years?   | <input type="checkbox"/> | <input type="checkbox"/> |          |
| 3. Are capital records maintained on-site at the Parish? (Construction contracts, architectural drawings, facility user agreements, bids and proposals, and certificates of insurance & rental agreements) | <input type="checkbox"/> | <input type="checkbox"/> |          |

Upon completion of the questionnaire, please sign and date the questionnaire in the space provided below. Your signature represents that to the best of your knowledge and belief, the answers you have provided are correct.

Retain a copy of the completed questionnaire on file for future reference.

Preparer Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Pastor Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Principal Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Parish Finance Council Chair Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Please direct all inquiries and/or comments you may have regarding the questionnaire or other matters to your local VAC and/or Mary Anne Murphy, Financial Services at 312/751.5350. We are happy to assist you.