Finance Control Questionnaire

This questionnaire is to be completed by each parish and school annually. Each question must be answered and "no" answers must be explained in the comment section under the question. If you are in doubt as the meaning of a question, please contact HCAS for assistance.

1. Unit Name*

2. Type*
   - Please Select -

3. City*

4. State*

5. For the year ended*

6. 3 Digit Fund/Unit Number*
   Ex. 001, 011, 148

7. Name of individual completing this survey*

8. Position/Title of individual *

9. Deanery*

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Finance Control Questionnaire

Parish/School Administration

10. Does the parish have a Finance Council, established and operating in accordance with Canon Law, and the policies issued by the Diocese?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

11. Do you have a copy of the current Diocesan Financial Policies and Procedures?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

12. Have the Pastor, Business Manager, Administrator, and Principal, and at least one Finance Council member read the Diocesan Financial Policies and Procedures?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

13. Is the parish in compliance with every policy as included in the current Diocesan Financial Policies and Procedures?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

14. Is access to the general ledger and supporting subsidiary ledgers restricted to authorized personnel?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why
15. Are subsidiary ledgers maintained and reconciled to the general ledger on a monthly basis?*
   - Yes
   - N/A
   - If No, please explain why

16. Has the parish completed and submitted the most recent parish statistical report?*
   - Yes
   - N/A
   - If No, please explain why

17. Has the school completed and submitted the most recent school census?*
   - Yes
   - N/A
   - If No, please explain why
Finance Control Questionnaire

Financial Reporting and Review

18. Has the budget been submitted timely for the beginning of the fiscal year in accordance with diocesan policy?*
   ☐ Yes  ☐ N/A
   ☐ If No, please explain why

19. Have any interim compliance reports and the financial control questionnaire been submitted in accordance with diocesan policy during the fiscal year?*
   ☐ Yes  ☐ N/A
   ☐ If No, please explain why

20. Have year-end financial reports been submitted in accordance with diocesan policy?*
   ☐ Yes  ☐ N/A
   ☐ If No, please explain why

21. Has the parish/school given the parishioners a complete financial report for the year?*
   ☐ Yes  ☐ N/A
   ☐ If No, please explain why

22. Does the Finance Council review budget vs. actual variances on a regular basis (no less than quarterly), and make inquiries, recommendations, and/or adjustments as necessary?*
   ☐ Yes  ☐ N/A
   ☐ If No, please explain why
23. Does the Finance Council review and approve interim and year-end financial statements on a timely basis?
   * 
   ○ Yes
   ○ N/A
   ○ If No, please explain why

24. Have all auxiliary groups been informed of diocesan and parish financial policies, and are they in compliance with them?*
   * 
   ○ Yes
   ○ N/A
   ○ If No, please explain why
Finance Control Questionnaire

Accounting Systems and Procedures

25. Do you have written procedures for Cash Receipts?*
   ○ Yes    ○ N/A
   ○ If No, please explain why

26. Do you have written procedures for Cash Disbursements?*
   ○ Yes    ○ N/A
   ○ If No, please explain why

27. Do you have written procedures for Petty Cash?*
   ○ Yes    ○ N/A
   ○ If No, please explain why

28. Do you have written procedures for Personnel?*
   ○ Yes    ○ N/A
   ○ If No, please explain why

29. Do you have written procedures for Management?*
   ○ Yes    ○ N/A
   ○ If No, please explain why
30. Do you have written procedures for Payroll?*
   ○ Yes
   ○ No, please explain why

31. Do you have written procedures for Purchasing?*
   ○ Yes
   ○ No, please explain why

32. Do you have written procedures for Mass Stipends and Stole Fees?*
   ○ Yes
   ○ No
   ○ N/A
   ○ If No, please explain why

33. Does the parish/school utilize any separate financial software to track/maintain activity?*
   ○ Yes
   ○ No
   ○ N/A
Finance Control Questionnaire

Bank Accounts

34. Are bank accounts and records established, maintained and reported in accordance with diocesan financial policies?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

35. Is the pastor an authorized signer on all bank accounts, including all auxiliary activity bank accounts?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

36. Are all auxiliary activity bank statements and records received directly at the parish/school, maintained on site, and reviewed by parish personnel?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

37. Are all authorized signers on bank accounts in accordance with diocesan policy?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

38. Are unopened, monthly bank statements delivered directly to the pastor, or his designee, someone who is independent of the recording of receipts and disbursements into the general ledger, and is the statement opened and its contents reviewed by this person?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why
39. Are monthly bank reconciliations performed for all bank accounts by someone who is independent of recording or approving cash transactions, and are all reconciling differences resolved on a timely basis?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

40. Are bank reconciliations reviewed by someone other than the preparer on a periodic and/or unannounced basis?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

41. On a test basis, are endorsements on cleared disbursement checks compared to the payee on the front check? Are disbursement checks (if any) indicated as outstanding for more than 60 days investigated and resolved?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

42. Is the Finance Council made aware of an involved with the opening and closing of all bank accounts?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

43. Does someone other than the bookkeeper review the monthly activity or balances in the savings accounts with the diocese, and compare such activity to the financial reports?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

44. Are funds received for Mass stipends recorded separately from other funds, and a record kept of all Masses said in accordance with canonical and diocesan requirements?*
45. Are all excess funds other than those to meet operating requirements transferred to the Diocesan Savings & Loan Program for investment?*

- Yes
- N/A
- If No, please explain why

If No, please explain why

Bank Accounts

- Yes
- N/A
- If No, please explain why
Finance Control Questionnaire

Cash Receipts

46. Are responsibilities for collection and deposit preparation functions segregated from those for recording cash receipts and transmittal entries?*

☐ Yes  ☐ N/A
☐ If No, please explain why

47. Is the parish/school in compliance with diocesan policies with respect to cash receipts?*

☐ Yes  ☐ N/A
☐ If No, please explain why

48. Has the parish established offertory count procedures in accordance with diocesan guidelines, and are these procedures being followed?*

☐ Yes  ☐ N/A
☐ If No, please explain why

49. Is an envelope process for offertory in place, and are periodic statements sent to parishioners giving them a record of their contributions to the parish?*

☐ Yes  ☐ N/A
☐ If No, please explain why

50. If a parishioner disputes their offertory statement, is the dispute resolved by someone other than personnel who handle and record cash receipts?*

☐ Yes  ☐ N/A
☐ If No, please explain why
51. Are all cash receipts deposited and transmittals submitted to the diocese on a timely basis (i.e. weekly)?
   ○ Yes
   ○ N/A
   ○ If No, please explain why

52. Is all cash received deposited intact, and no funds removed from the deposit?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

53. Is a subsidiary record of all accounts/tuition receivable kept, outstanding amounts followed-up on, and is the record reconciled to the general ledger on a monthly basis?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

54. Is a restrictive endorsement placed upon each incoming check when it is received?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

55. Are records of cash received, including offertory, compared to bank validated deposit slips on a daily basis? *
   ○ Yes
   ○ N/A
   ○ If No, please explain why

56. Are "NSF" checks, and bank adjustments (if any) followed up immediately, resolved and adjusted as necessary?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why
57. Are restrictive donations recorded as restricted, and used only for the restricted purpose imposed by the donor?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

58. Is the required written documentation from the donor, specifying the restriction, submitted to the Diocese along with the donation?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

59. Is a record kept of the use of the restricted funds?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

60. Are endowed funds received recorded as endowment, and is only the investment income expended for ministry use?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

61. Are all bequests and trusts where the parish/school is a beneficiary handled in accordance with Canonical and diocesan requirements for the acceptance and receipt of such gifts?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why
Finance Control Questionnaire

Cash Disbursements

62. Is the parish/school in compliance with diocesan policies with respect to cash disbursements?*
   ○ Yes
   ○ If No, please explain why
   ○ N/A

63. Do procedures exist to insure that disbursements are made only for budgeted items, or have specific pastoral or Finance Council review to insure that all disbursements are approved?*
   ○ Yes
   ○ If No, please explain why
   ○ N/A

64. Is payment initiated only upon receipt of properly approved original vendor invoices, or properly approved check requests?*
   ○ Yes
   ○ If No, please explain why
   ○ N/A

65. Do check signers review supporting documents before signing checks?*
   ○ Yes
   ○ If No, please explain why
   ○ N/A

66. Do procedures exist to insure that all disbursements are properly classified in the general ledger?*
   ○ Yes
   ○ If No, please explain why
   ○ N/A
67. Are unissued, blank checks under tight control and accounted for and are all check registers maintained on site?*

- Yes
- No, please explain why

68. Is the signing of blank checks to be completed later prohibited?*

- Yes
- No, please explain why

69. Is the drawing of checks to "cash" or "bearer" prohibited?*

- Yes
- No, please explain why

70. Is the use of facsimile signature stamps prohibited?*

- Yes
- No, please explain why

71. Are credit cards issued and used only in accordance with diocesan policy and never for personal expenditures?*

- Yes
- No, please explain why

72. Is the use of debit cards prohibited?*

- Yes
- No, please explain why
73. Are all expenses paid when due, and are all vendor discounts taken?*
   ☐ Yes  ☐ N/A
   ☐ If No, please explain why

74. If a discretionary and/or principal account exists, is the activity reported on the parish financial reports? Is confidentiality maintained for the funds disbursed?*
   ☐ Yes  ☐ N/A
   ☐ If No, please explain why

75. Are "voided" checks destroyed by someone independent of the cash disbursement recording function, and is the voided check recorded as voided immediately?*
   ☐ Yes  ☐ N/A
   ☐ If No, please explain why

76. Have funds collected for National and Special collections been remitted to the diocese within 30 days for the collections?*
   ☐ Yes  ☐ N/A
   ☐ If No, please explain why
Finance Control Questionnaire

Buildings and Properties

77. Does the parish/school comply with the Required Procedures for Construction/Renovation/Repair/Maintenance Manual?*
   ○ Yes
   ○ No, please explain why

78. Does the parish/school comply with the Capital Campaign policy?*
   ○ Yes
   ○ No, please explain why

79. Does the parish/school maintain inventory records?*
   ○ Yes
   ○ No, please explain why

80. Does the parish/school maintain a policy to review its buildings and properties and maintenance?*
   ○ Yes
   ○ No, please explain why

81. Does the parish/school have an updated boiler certificate?*
   ○ Yes
   ○ No, please explain why
82. Does the parish/school have a copy of their recorded semi-annual asbestos inspection?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

83. Does the parish/school complete an inspection of their elevator?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

84. How often does the parish/school complete and inspection of their elevator?

85. Does the parish/school complete an inspection/test their fire protection system?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

86. How often does the parish/school complete an inspection of their fire protection system?

87. Does the parish/school complete an inspection/test of their security system?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

88. Does the parish/school participate in an energy consortium?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why
89. Does the parish/school complete a Form B - Construction Project Approval (Appendix B in the Procedures Manual) for with a cost greater than $30,000 in total?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

90. Does the parish/school complete a Form B (Appendix B in the procedures manual) regarding the purchase of a property?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

91. Does the parish/school complete a Form C - Project Record Document (Appendix C in the Procedure Manual) for every construction project with a cost less than $30,000 in total?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

92. Does the parish/school comply with the requirements of Alienation (Appendix E in the Procedure Manual) regarding the sale of a property?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

93. Does the parish/school require a certificate of insurance from contractors and vendors completing the work at their property?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why
94. Does the parish/school complete an inspection of their building/property?*
   ○ Yes
   ○ If No, please explain why

95. How often does the parish/school complete an inspection of their building/property
   
96. Does the parish/school provide any safety (OSHA) training programs?*
   ○ N/A
   ○ Yes or No, please explain

97. How often does the parish/school provide any safety (OSHA) training programs?

98. Does the parish/school have a regularly reviewed and updated emergency/emergency evacuation plan?*
   ○ Yes
   ○ If No, please explain why

99. Does the parish/school have prompt availability of first aid, CPR and other emergency treatments?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

100. Does the parish/school maintain records regarding the time and placement of anti-slip material (i.e.; salt & cinder placement, snow plowing, etc)?*
    ○ Yes
    ○ N/A
    ○ If No, please explain why
Finance Control Questionnaire

Personnel and Payroll

101. Are all new employee forms and documentation, as well as any changes, approved and signed by authorized individuals before submission to Payroll?*

☐ Yes  ☐ N/A
☐ If No, please explain why

102. Is the parish/school in compliance with diocesan policy with respect to personnel management and payroll issues, including USCCB and diocesan policy with respect to Safe Environment Protection?*

☐ Yes  ☐ N/A
☐ If No, please explain why

103. Are complete personnel files maintained for all employees?*

☐ Yes  ☐ N/A
☐ If No, please explain why

104. Are all employees properly classified as "exempt" or "nonexempt"?*

☐ Yes  ☐ N/A
☐ If No, please explain why

105. Are all payments to individuals, other than to Religious, and other than for properly accounted for employee expense reimbursements (receipted), reported and paid through payroll according to IRS policy and included on Form W-2?*

☐ Yes  ☐ N/A
☐ If No, please explain why
106. Are employee expense reimbursements approved by designee other than the employee?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

107. Are time records maintained at the parish/school for all employees?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

108. Are clergy Mass stipends and stole fees reported to payroll as income in accordance with both IRS and diocesan policy?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

109. Are the eligibility requirements for all diocesan employee benefit plans carefully observed with respect to each employee so that no one will be improperly included or excluded?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

110. Does the parish/school reference and comply with the IRS regulations in determining if an individual is an employee or an independent contractor?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why

111. If determined an independent contractor, does the parish/school obtain Form W-9 Request for Taxpayer Identification Number and Certification?*
   ○ Yes
   ○ N/A
   ○ If No, please explain why
Finance Control Questionnaire

Tuition

112. Does school allow rollover of tuition in arrears from year to year?* 
○ Yes  ○ No  ○ N/A

113. Does the school have a written policy for collection of tuition and tuition in arrears?* 
○ Yes  ○ N/A

○ If No, please explain why

114. Does the school have a written policy regarding annual increases in tuition?* 
○ Yes  ○ N/A

○ If No, please explain why
Finance Control Questionnaire

Scrip

115. Does the parish/school track scrip inventory on an ongoing basis?*
○ Yes  ○ N/A
○ If No, please explain why

116. Is access to scrip inventory limited to key personnel?*
○ Yes  ○ N/A
○ If No, please explain why
Finance Control Questionnaire

General

117. Is the EDigest read weekly by key personnel?*
   ○ Yes ○ N/A
   ○ If No, please explain why

118. Is the Diocesan Intranet checked regularly for announcements and other pertinent information?*
   ○ Yes ○ N/A
   ○ If No, please explain why

119. Any other comments or questions please enter below.

   

   

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Finance Control Questionnaire

Acknowledgment

We, the undersigned, acknowledge the following concerning this questionnaire: 1. We are familiar with these internal controls and procedures and guidelines as recommended by the Diocese. 2. Where we have answered "no" to a control question, we have explained above why it was not practical or appropriate to follow the internal control, and that we have implemented an alternative control procedure which conforms as closely as possible to the spirit of the control procedure as established by the diocese. 3. We have met to review and discuss all of the above internal controls, and represent that they are functioning as required except as indicated otherwise. 4. We are not aware of any parish or school checking, savings or other accounts that have been omitted from the accounting records and our financial reports. Signatures: (Please include all signatures. If this function does not exist at your parish, please state so. All finance council members should sign)

The Acknowledgement of completion of the Financial Control Questionnaire was attached to the email providing the link for this questionnaire. Please do not forget to print, complete, and sign and return to Elaine Tischer by one of the following methods:
Scan and email to: ETischer@hbgdiocese.org
Fax to: Elaine Tischer at 717-671-7021
Mail to: Elaine Tischer, Diocese of Harrisburg, 4800 Union Deposit Road, Harrisburg, PA, 17111
Finance Control Questionnaire

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