



STATEMENT OF INTERNAL CONTROLS

Parish

The Treasurer must answer in writing the following questions:

1. Who is authorized to sign checks?

NAME	POSITION	ACCOUNT
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2. Who counts the Sunday Offering? (Vestry and/or names of individuals)

When is the Sunday Offering counted?

When is the deposit made?

Do the counters sign counter sheet? Yes No

Is the Treasurer excluded from processing the counting sheets and signing? Yes No

Remarks:

3. How are expenditures authorized?

4. Are all expenditures made by check? (List exceptions, if any)

5. Does the Church have a safe deposit box? Yes No
If not, where are valuable papers secured? (deeds, trusts, wills, etc.)
6. Is a full and complete accounting of all funds (including savings, memorial, investment and endowments) made in the Annual Parochial Report?
Yes No
If not, explain:
7. Are all Trust, Endowment and Invested Funds deposited with a Federal or State Bank, the DIT or other depository as approved by the Finance Commission? Yes No
If not, explain:
8. Were any new Trust and Permanent Funds received or any existing funds surrendered during the year? Yes No
If yes, explain:
9. Is a list of unpaid bills and loan balances due prepared at year-end?
Yes No
10. Are statements sent to each pledging unit? Yes No
If so, with what frequency?
11. Do the pledge statements include payments made for special gifts and donations to memorials, etc. Yes No
12. Do the pledge statements exclude gifts acknowledged by Diocesan or National levels (e.g., Episcopal Charities, etc.)? Yes No
13. Are all bank accounts reconciled monthly? Yes No
If yes, by whom?

If not, why not?

14. Have you provided the Diocese with your completed and updated Trust, Endowment and Invested Funds Report Form? Yes No
15. Are the figures reported on the Trust, Endowment and Invested Funds Report Form in agreement with the year-end statement? Yes No
16. Has the Senior Warden, an audit committee member, or other appropriate person conducted a confidential audit of the discretionary fund maintained by the Rector, Vicar, or Priest-in-Charge? Yes No

If yes, when did this last occur and by whom?

Signature of Treasurer