

Archdiocese of Los Angeles
Parish Self-Audit Checklist

Parish Name	
City	
Location Code	
Pastor / Administrator	

PURPOSE

The self-audit checklist will assist the pastor, the parish finance council and the Archdiocese of Los Angeles to evaluate the accounting processes and financial management procedures of the parish. The answers to the questions help identify any deficiencies and/or opportunities to improve internal controls to safeguard parish assets, increase reliability of financial information and reporting, and enhance overall operating efficiency.

PREPARER'S CERTIFICATION

I certify that I have completed this checklist to the best of my knowledge and belief, and the parish accounting records are prepared and maintained in accordance with standards adopted by the Archdiocese of Los Angeles [Administrative Handbook](#).

Completed By	
Title	
Date Completed	

**Archdiocese of Los Angeles
Self-Audit Checklist for Parishes**

#	Area	Yes	No	N/A	Notes / Comments
Finance Council					
1	Is there an active Finance Council that meets regularly (at least quarterly)?				
2	Are minutes of the Finance Council meeting maintained?				
3	Is an annual budget prepared and reviewed by the Finance Council?				
4	Are financial reports provided to the Finance Council for review on a regular basis, including the annual report?				
Collection Handling					
5	Are collections from each Mass sealed in a tamper-resistant/evident moneybag and placed in the sacristy safe by at least 2 persons?				
6	Is access to the open the sacristy safe restricted to the Pastor / Administrator and/or designee?				
7	Is the safe combination changed periodically?				
8	Is the sacristy safe opened by at least 2 persons?				
9	Is there a log that is signed and dated by both individuals whenever the safe is opened?				
10	Are collections counted by teams of 3 or more persons?				
11	Are the collection counters and teams rotated periodically?				
12	Are separate count sheets used to document each Mass collection?				
13	Are count sheets completed in pen and signed/initialed by the counters?				
14	Are bank deposits prepared in the count room and sealed in a tamper-resistant/evident moneybag?				
15	Are funds deposited promptly, generally no later than the next business day? (See Question 16)				

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16	Does the parish use night drop, remote deposit capture (desktop) or armored pickup service for deposits? If yes, which service(s) are used?				
17	If the answer to Question 16 is "No", then are deposits made in-branch? (Please indicate who (name/role) makes the deposits in the Notes / Comments section).				
18	Are collections deposited intact? (No cash should be withheld or used)				
Collection Recordkeeping					
19	Are contributions recorded in the parishioner database (PDS, ParishSOFT, etc.) timely?				
20	Are non-parishioner contributions and plate cash recorded in the database for completeness of the weekly collection? <i>[Best Practice]</i>				
21	Are contributions posted to the parishioner database balanced to detail and total recorded on the count sheet?				
22	Do the weekly count sheet total, parishioner database record and bank deposit agree? If not, explain in Notes / Comments section.				
23	Is a statement of annual contribution mailed to the contributor, regardless of contribution amount, promptly after calendar year-end?				
24	Are parishioner offertory envelopes and/or check copies retained for at least 7 years?				
Miscellaneous Receipts					
25	Are receipts consistently issued for all funds collected in the parish office whenever money is exchanged, regardless of payment type?				
26	Are pre-numbered receipts issued?				
27	Are receipts issued in triplicate, with a copy to the payor, a copy for parish accounting, and a copy in the receipt book?				
28	Are all copies of voided receipts retained in the receipt book?				
29	Are receipt books checked periodically and compared to bank deposits?				

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30	Are third-party electronic / digital services used to accept collections and/or payments (such as PayPal, Venmo, etc)?				
31	Are third-party deposit statements reviewed at least monthly and reconciled to bank deposits?				
32	Are miscellaneous receipts stored in a secured location (safe, locked cabinet, etc.) until deposited?				
33	Is access to the open the parish safe restricted to the Pastor / Administrator, Business Manager and/or designee?				
34	Is the safe combination changed periodically?				
35	Is the parish safe opened by at least 2 persons?				
36	Is there a log that is signed and dated by both individuals whenever the safe is opened?				
37	Are miscellaneous receipts deposited promptly (generally at least weekly)?				
Bank Accounts					
38	Are only authorized individuals signers on the accounts?				
39	Are all bank accounts reflected in the accounting system?				
40	Are all bank accounts disclosed on the annual report?				
41	Are there any bank accounts or funds maintained / controlled directly by parish ministries or other affiliates groups or organizations? If yes, please explain in Notes / Comments section.				
42	Are cash withdrawals made in branch or at the ATM?				
43	Are physical bank statements mailed to the parish office and opened directly by the pastor / administrator?				

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44	Are all bank accounts reconciled monthly and independently reviewed by the Pastor / Administrator?				
Credit Cards / Gas Cards / Store Accounts					
44	Are authorized users of parish accounts issued a card in their name?				
45	Are cards physically stored in the parish safe and checked out when needed? (If not, please explain if they are maintained by the authorized user)				
46	Are itemized receipts submitted for all transactions?				
47	Are monthly statements mailed to the parish office?				
48	Are the monthly statements independently reviewed?				
Purchasing / Disbursements					
49	Does the pastor / administrator (or designee) approve all purchases of goods or services before they are procured?				
50	Are payment requests submitted with supporting documentation (invoice, packing slips, receipts, etc.) and approved by the pastor / administrator <i>before</i> the disbursement is made?				
51	Are payments made only on original invoices or receipts?				
52	Are invoices marked "Paid" or otherwise defaced to prevent double payment?				
53	Are any checks issued to "Cash"?				
54	Does the authorized signatory physically sign all checks?				
55	If applicable, is the pastor's signature stamp secured in a safe, locked cabinet, etc.?				
56	Are blank checks securely stored in a safe or locked cabinet?				

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57	Are 1099's issued at calendar year-end for all non-employee payments in excess of \$600?				
Human Resources / Payroll					
58	Is a properly completed Form I-9 maintained for all employees?				
59	Is the Form I-9 maintained separately from the employee personnel file? <i>[Best Practice]</i>				
60	Are all employees properly classified as an exempt or non-exempt?				
61	Do all employees receive at least the minimum wage or compensation? <i>[Civil Law]</i>				
62	Do non-exempt (hourly) employees submit a daily time record? <i>[Civil Law]</i>				
63	Are non-exempt (hourly) employees required to start their lunch break before the start of the 5th hour of work? <i>[Civil Law]</i>				
64	If applicable, are all independent contractors properly classified and meet the "ABC Test" criteria? <i>[Civil Law]</i>				
Miscellaneous					
65	Is access to key systems and applications removed timely for terminated employees or when they change roles, such as: <ul style="list-style-type: none"> * Internal computer network / parish e-mail * Online bank accounts * Credit, gas and store card accounts * Electronic payment systems * QuickBooks * Parishioner Database * ADP Payroll Practitioner * Video surveillance or alarm systems 				
64	Are regular backups maintained for all key systems and applications?				

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65	Are video surveillance cameras installed in locations where funds are handled such as the parish office, sacristy or counting room, or other high-risk areas requiring security?				