

Archdiocesan Financial Administration Policy

Appendix F-1

Parish Annual Reporting



July 25, 2017

To Whom It May Concern,

Please provide the following items in the checklist below to complete the year-end reporting package. Templates can be found at <https://www.archdioceseofanchorage.org/about-us/finance>.

Checklist

- A) Annual Questionnaire (please use only the form provided for FY17)
- B) Certifying letter to the Archbishop (please use only the form provided for FY17)
- C) Year-end financial statements which should include:
 - a. Statement of Financial Position
 - b. Statement of Activities (Periods 1-12 budget to actual)
- D) Annual assessment report
- E) If the organization has an audit completed each year, please submit the most recent bound copy. If the audit is not complete for FY17 please indicate when you expect it to be issued.
- F) If you have found it necessary to use contra-coding please submit a schedule indicating the accounts where it was necessary to do this.
- G) If your Parish was still on LOGOs at June 30, 2017 Please submit a recent Backup via email or on a thumb drive.

Please deliver the full package addressed to me (in hard copy) before September 22, 2017. **DO NOT SUBMIT A PARTIAL PACKAGE.** If you need a deadline extension, I am happy to consider it.

Sincerely yours,

A handwritten signature in cursive script that reads "Monika L. Scott".

Monika L. Scott

Chief Finance Officer
Archdiocese of Anchorage

Parish/School/Agency Letter of Certification

Date: [Click here to enter a date.](#)

Dear Archbishop Etienne:

Enclosed are the financial statements for the fiscal year ending June 30, 2017 for [Click here to enter text...](#) This statement certifies to the proper financial governance of the organization for the fiscal year ending June 30, 2017. This is to certify to the following:

1. Fiscal year 2016-2017 budget was made available to parishioners, school board or governing board on [Click here to enter a date.](#) *If the budget was not shared with the appropriate constituencies please indicate why and what future actions you intend to take.*
2. Periodic (monthly or quarterly) financial statements (including, but not limited a balance sheet statement and an income and expense statement showing actual versus budget) were made available to parishioners, school board, or corporate board (as appropriate) as follows:

Date of financial statements	Date of information Issued to Parishioners
● Click here to enter a date.	Click here to enter a date.
● Click here to enter a date.	Click here to enter a date.
● Click here to enter a date.	Click here to enter a date.
● Click here to enter a date.	Click here to enter a date.
● Click here to enter a date.	Click here to enter a date.
● Click here to enter a date.	Click here to enter a date.
● Click here to enter a date.	Click here to enter a date.

3. The finance committee/council regularly reviews and discusses the budget and periodic financial statements. Meetings of the finance council/committee during the above period July 1, 2016-June 30, 2017, were held on the following dates:

- [Click here to enter a date.](#)
- [Click here to enter a date.](#)
- [Click here to enter a date.](#)
- [Click here to enter a date.](#)
- [Click here to enter a date.](#)
- [Click here to enter a date.](#)
- [Click here to enter a date.](#)

4. Members of the finance council are provided with all relevant data in advance of the meetings and are provided copies of financial statements for their own reference and file.
5. Minutes of all finance council meetings and all financial reports are maintained and are easily accessible to individual members of the finance council and parish accounting staff within a reasonable period of time from the time of request.
6. Information requested by finance council members is made available to them in a reasonable time from the request
7. Financial statements and related information presented in the annual financial report and questionnaire submitted to the Archdiocese are accurate, complete, and reflect the actual financial position of the organization..

 Pastor/Principal

 Date

 Bookkeeper/Business Manager

 Date

The above is attested to by the Pastor/Principal and the members of the Finance Council signed below:

Printed Name	Signature	Email

Printed Name

Signature

Email

Annual Report FY 2017 - Parish Questionnaire

Parish:

Date Submitted to the Archdiocese: [Click here to enter text.](#)

This questionnaire is to be returned with the other required documentation for the Annual Parish Report. **The Annual Report is due in the Archdiocese of Anchorage Finance Office, Attn: Monika Scott on September 22, 2017.**

Administration

1. Does your parish have a Finance Council? Yes No
2. Who are the members of your Finance Council? (At least five members none of whom are staff.)

Name	Email
Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.
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Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.

3. Has the parish Finance Council reviewed the Archdiocesan Finance Policies during the last fiscal year? Yes No
4. Are Finance Council members given monthly, quarterly, and annual financial statements for their personal files? Yes No
5. Are the Archdiocesan Finance Policies available to parish staff for reference to reporting requirements and accounting guidance? Yes No
6. When was the budget for the fiscal year 2016-2017 (year just concluded) reviewed by the Finance Council and recommended to the Pastor? [Click here to enter text.](#)
7. When was the budget for the fiscal year 2017-2018 (year currently in progress) submitted to the Archdiocesan Finance Office? [Click here to enter text.](#)
8. When was the Annual Report for the Fiscal Year 2016 (prior year) submitted to the Archdiocesan Finance Office? [Click here to enter text.](#)
9. Please attach a copy of the minutes of each meeting.

10. Do you have an outside auditor review or audit your financial statements?

Yes No

If yes, when was a copy of the audited or reviewed 2016 statement submitted to the Archdiocesan Finance Office. [Click here to enter text.](#)

11. When was the report of the 2016 Fiscal Year presented to the parish? [Click here to enter text.](#)

12. When do you anticipate presenting the 2017 Annual Financial Report to the parish? [Click here to enter text.](#)

Accounting

13. Do you have written procedures for the following accounting activities: (please respond YES or NO)

Cash receipts	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Cash disbursements	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Payroll and personnel	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Purchasing	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Mass stipends and stole fees	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Bank Accounts

14. Has the Parish or any parish affiliated entity (school, individual ministry, etc.) established any new bank or brokerage accounts of any type during the year?

Yes No

If yes, list the bank name, Account name and account number and the signers on the account. [Click here to enter text.](#)

15. Has the parish closed any accounts this year? Yes No

If yes, list the bank and the account #: [Click here to enter text.](#)

16. Are all parish banking and brokerage accounts listed on the annual parish financial report? Yes No

17. Describe your procedure for reconciliation of bank statements? Identify the internal controls in place for this activity. [Click here to enter text.](#)

18. Who approves bank reconciliations? [Click here to enter text.](#)

19. Are the bank accounts reconciled in the same month that the statements are received? Yes No

20. Does the pastor (or parish administrator) receive the bank statements unopened and review the statements and cancelled checks (or have availability to see cancelled checks online)? Yes No
21. How often are outstanding checks investigated and resolved? [Click here to enter text.](#)
22. Is the pastor a signer on all parish, school, or other parish activity banking and investment accounts? [Click here to enter text.](#)
23. Is any staff member that performs bookkeeping or accounting duties also able to sign parish checks? Yes No
24. Is any staff that performs accounting duties able to make electronic payments or release electronic payroll? Yes No
25. Who controls Electronic Access to accounts and at what level may they have access? [Click here to enter text.](#)
26. Is anyone other than a check signer allowed to make EFT payments, release EFTs, or transfer funds between accounts? Yes No
27. Is the pastor (or administrator) provided a payroll report prior to dispersing electronic payroll? Yes No

Cash Receipts

28. Collection counting requires a rotating team of at least two persons. Please describe your counting staffing and process. [Click here to enter text.](#)
29. Do you retain the counting records as backup for the deposit and are these provided to the bookkeeper? Yes No
30. When the collection counters arrive at two different totals at the end of the double count, how is the difference resolved? [Click here to enter text.](#)
31. Is the person overseeing the collection counting and making the deposit different than the person entering the cash receipts into the accounting system?
Yes No
32. Are individual donors records updated weekly? Yes No
If not done weekly how often are the updated? [Click here to enter text.](#)
33. Are all cash receipts deposited and recorded in the accounting system in the proper accounts in a timely manner? Yes No

Payroll and Personnel

34. Are personnel files including required safe environment documentation maintained? Yes No
35. Is access to personnel files restricted and secure? Yes No
36. Are eligibility requirements for all employee benefit plans carefully observed with respect to each employee so that no one will be improperly included or excluded? Yes No
37. Are funds withheld from employees pay for contributory participation in employee benefit plans remitted to the Archdiocese monthly? Yes No

Information Technology

Information technologies play an increasingly crucial part in the financial management and administration of parishes. Please answer the following questions.

38. Do the parish, its schools and agencies (if any) use only the diocesan approved ConnectNow Accounting for all its accounting? Yes No
39. Does the parish provide computers and/or internet access to the staff or others for their use in conjunction with their work? Yes No
40. Does the parish accept credit cards for online giving or for other parish functions (tuition, etc.)? Yes No

If so, who is your service provider? [Click here to enter text.](#) What is your discount rate? [Click here to enter text.](#)

41. Is there a written policy on parish internet/computer activity that is provided to all users? Yes No
42. Are your computers networked? Yes No
43. Are your computers automatically backed up on a regular and appropriate schedule? Yes No

44. Does your internet connection utilize filtering and/or blocking technology?
Yes No
- a. If so, what type of system is utilized for this? [Click here to enter text.](#)
 - b. Who is responsible for monitoring this system? [Click here to enter text.](#)

45. If wireless technology is used is it password protected? Yes No

VARIA

46. Does your parish **or any entity of your parish** (note: any account using the parish tax ID is a parish entity) maintain a charitable gaming permit?
Yes No

If yes please answer the following:

- a. Who is responsible for maintaining the license and issuing all reports on it? [Click here to enter text.](#)
 - b. Have you submitted all state required reports in a timely fashion?
Yes No
 - c. Do you pay any workers involved in charitable gaming? Yes No
 - d. Do you file the appropriate tax forms for all winnings? Yes No
47. Do you provide written acknowledgements to all donors who contribute \$250 or more? Yes No
48. If you have endowments or restricted funds (such as bequests) on your balance statements do you have copies of the will, bequest or gift documents that detail its use? Yes No

Overview

49. As a result of this review, what actions or changes might be required to improve accountability and internal controls? [Click here to enter text.](#)

