



CATHOLIC DIOCESE
OF YOUNGSTOWN

**FINANCIAL MATTERS
PROCEDURES AND CONTROLS
MANUAL**

Revision as of January 1, 2019

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INTRODUCTION AND DEFINITIONS

This document is designed to provide financial guidelines to assist pastors/administrators/parish leaders and bookkeepers in the financial administration of diocesan entities. It provides procedures that will assist in safeguarding the entity's assets through uniform methods and procedures.

Definitions

To maintain concise and consistent language, please refer to the following definitions for use throughout this manual.

Bishop

Reference to the person or title of *Bishop* refers to the Bishop of the Roman Catholic Diocese of Youngstown unless otherwise indicated.

Diocesan entity

Because the Bishop oversees other entities besides parishes, *diocesan entity* is used to refer to – but is not limited to – any parish, school, cemetery and social service organization within the diocese.

Diocese or diocesan

Use of the words *diocese* or *diocesan* refers to the Roman Catholic Diocese of Youngstown unless otherwise indicated.

Pastor/administrator/parish leader

Diocesan entities can be overseen by individuals other than a pastor, so administrator and parish leader are included in order to encompass others who may be the head of a diocesan entity, as appointed by the Bishop.

Financial personnel

Use of financial personnel refers to business managers and entity bookkeepers unless otherwise indicated.

Contacts

Throughout this manual when it is stated to contact an individual or the Diocesan Financial Services Office refer to **Appendix A: Quick Reference Contract Listing**.

Should vs. must

Throughout this manual, *should* is used to indicate a practice endorsed by the diocese, and *must* is used to indicate a practice required by local, state, federal or canon law.

SECTION 1: PERSONNEL AND RESPONSIBILITIES

To be effective, internal control policies and procedures should be properly followed by personnel, regardless of responsibility level. People, not policies, determine whether a system will function properly. People at different levels have different backgrounds, technical skills, needs, and priorities. Therefore, it is important that they be properly trained in their responsibilities and limits of authority.

Roles of diocesan entity personnel

Pastor/administrator/parish leader

The pastor/administrator/parish leader is the head of the diocesan entity. Canon 532 notes that he or she is to ensure that the parish goods are administered in accordance with Canon 1281-1288. As part of that responsibility he or she must ensure integrity, ethics, competence, and other factors of a positive control environment through the internal control system.

Parish finance council

A parish finance council is required under Canon law. Members should be objective and competent. Membership on the finance council should be diverse with respect to areas of technical competence, covering areas such as accounting, financing activities, real estate, construction, insurance, and investments. See **Appendix B: Parish Finance Council Guidelines**.

The finance council is to cooperate with the pastor/administrator/parish leader by giving advice. The pastor/administrator/parish leader should listen to expert opinions and advice from those with backgrounds very different from his or her own, in order to make the most informed decision he or she can. The relationship between council members and the pastor/administrator/parish leader is intended to be a productive one – so that the right choices about matters affecting the parish are made. The finance council should have a significant role in monitoring the internal control function of a diocesan entity in providing direction, guidance, and oversight to the pastor/administrator/parish leader.

Employees

All employees should be made aware of internal control policies and procedures upon hiring.

Volunteers

Volunteers involved within the diocesan entity should be made aware of control consciousness. Personnel who volunteer should understand the business implications of their activities. While the diocesan entity is grateful for their volunteerism, there may be occasions when accepting their help would be inappropriate because of personal conflicts of interest.

Personnel dishonesty

The following suggestions may help in deterring employee dishonesty and apply to volunteers as well as paid employees:

- Require annual vacations to help ensure that any fraud requiring their constant attention would be discovered during their absence. This requires cross-training to ensure work continues during such absences.
- Bond or secure fidelity insurance on those in positions of trust. A fidelity bond is insurance that protects from losses resulting from dishonesty. The Diocese provides fidelity insurance for all diocesan entities.
- Establish and educate personnel on potential conflicts-of-interest to prevent potential abuse. See **Appendix C: Sample Conflict of Interest Statement**.
- Know your personnel. Watch for signs that an employee is spending more than their salary would seem to allow and report it to your pastor/administrator/parish leader.
- Investigate all employees adequately before their employment as part of the hiring process.

Job responsibilities and segregation of duties

Employees should know their job responsibilities as well as their coworkers' responsibilities. Diocesan entities should establish an organizational chart to more clearly define responsibility lines. Having a clear segregation of duties is of the highest importance when managing internal controls. The system should provide for an appropriate segregation of duties between the custody of and the accountability for assets. This segregation should preclude any one person from performing all aspects of a function.

Custody of assets should be separated from the record-keeping of those assets. Authorizing transactions should be segregated from recording the transactions. Generally, involving more people in the accounting system reduces the potential for fraud, unless, of course, there is collusion. In situations where this is impractical due to financial constraints, a responsible officer, finance council member, or trustee who is not involved in the daily recordkeeping should oversee the accounting activities.

SECTION 2: STEPS TO SOUND FINANCIAL MANAGEMENT

Recommended standards for good financial management include:

- Establish a qualified and active parish finance council. See **Appendix B: Parish Finance Council Guidelines**.
- Establish a clear and defined chart of accounts. The chart of accounts should include enough account level detail to sufficiently complete the annual parish financial report included in **Section 9**.
- Establish budgets including periodic comparisons of budget to actual operating results. The pastor/administrator/parish leader should insist that their financial personnel have an adequate system of planning and control. There should be mechanisms in place to ensure that the diocesan entity can meet unexpected financial obligations and has the resources to take advantage of unexpected opportunities that may arise. This can be accomplished through the adoption of an annual budget. Proper planning includes preparation of periodic cash-flow forecasts that will identify excess cash that should be placed in reasonably safe long-term investment vehicles. Quarterly budget-to-actual reports should be prepared by the financial managers and monitored by the pastor/administrator/parish leader so that appropriate action can be taken if the actual results of operations vary materially from the budget. Furthermore, at a minimum the diocesan entity should report operating results versus budgeted amounts to the finance council on a quarterly basis so that they are aware of unusual variances from budget and can plan for future operations of the diocesan entity.
- Establish accounting procedures for processing transactions including collecting and recording cash receipts, procurement and cash disbursement procedures, and employee hiring and payroll practices. See **Sections 3, 4, 5, 6, and 7** for guidance on processing of transaction. Some diocesan entities have limited staff. In a two or three person office, segregation of duties among the office staff is imperative for internal control purposes. See **Appendix D: Internal Control Segregation of Duties Guidelines**.
- Proper reporting including preparation of financial reports that are published in the entity publications including church bulletins or newsletters so that the information is available to entity participants including church parishioners. See **Section 9** for guidelines for completing annual parish financial reports.

SECTION 3: GENERAL ACCOUNTING PROCEDURES AND CONTROLS

Suitable documents and accounting records

Accounting records and documents should be maintained to provide an audit trail. These records must be kept for a sufficient period of time as required by laws and regulations. See **Appendix E: Recommended Record Retention Guidelines**.

One major objective of the internal accounting control system is to provide reasonable assurance that the financial records reflect all financial transactions that have occurred. The recording of all transactions should be accurate as to quantity and dollar amount and recorded in the proper accounting period.

The supporting documentation should be:

- simple and easy to use to reduce error
- numbered to keep physical control over the documents
- as few in number as possible to minimize confusion
- designed to ensure that they are properly completed

Bank accounts

The number of bank accounts should be strictly limited to those absolutely required. Having fewer accounts increases internal control and minimizes the opportunity for errors or wrongdoing.

The finance council should approve the opening and closing of all bank accounts, including accounts for auxiliary organizations. All accounts should be opened in the name of the diocesan entity, never an individual. For auxiliary organizations, the bank account should be in the diocesan entity name and then the name of the organization. The mailing address for all accounts should be the diocesan entity's address.

Authorized check signers should be limited. The diocesan entity financial personnel should never be a signer on bank accounts. For auxiliary organizations the pastor/administrator/parish leader should always be a signer on the account along with the organization's president or treasurer. Checks in excess of a certain dollar amount (e.g., \$2,500) should require the signature of two responsible individuals. Facsimile signatures should be prohibited unless controlled by a check-signing machine with a numerical sequence counter. No signature stamps should be allowed.

Bank statements should be reconciled to the accounting records each month in a timely manner. This includes all diocesan entity accounts, including auxiliary accounts and investment accounts. This is essential to determine if any unauthorized checks were issued or receipts stolen. The statement should be reconciled by someone other than the check signer(s). The individual responsible for reconciling the account should receive the bank statement unopened. The actual reconciliation should be compared with the financial statements by a separate responsible individual (e.g., finance council member) on a monthly basis. This is particularly important when bank statements are downloaded from the bank's website.

Disbursement checks outstanding for more than sixty (60) days should be investigated and resolved. All ACH and wire transfers should be pre-authorized by two (2) responsible individuals.

Physical control over assets and accounting records

The safeguarding of assets is an important aspect of a system of internal control. Accounting records can be protected by physical barriers, such as locked rooms or drawers accessible only to select individuals. The safeguarding of assets, however, is much more than just establishing physical control. The system should also provide documentation authorizing the movement of assets into or out of an organization.

In addition to accounting records, all physical assets should be properly secured. For example, furniture and equipment should be numbered and inventoried.

An important subset of physical controls is security for the information system. It is crucial that access to computer equipment and the computer software necessary to process accounting information be controlled. Computer files should be backed up and stored off-site and fireproof safes should be used to store important documents. Given the rapid changes being made in this information age, pastors/administrators/parish leaders should be aware of the importance of emphasizing controls over the use of its information technology.

Independent verification of performance

Procedures to reconcile actual transactions with transactions that have been recorded are another element of internal control. The taking of a physical inventory (e.g. Script, Fair Trade goods) and bank account reconciliation to the general ledger are two methods for such activity.

No person can objectively evaluate his or her own performance effectively, and no person can record large numbers of transactions with perfect accuracy. Supervisors should periodically assess the performance of his or her subordinates to help ensure that any accounting and internal control system is properly functioning. This assessment should be in writing and signed.

Methods for reporting income and expenses

Cash basis

A system of accounting that recognizes revenues when they are received, and expenses when they are paid. Cash basis accounting does not deal with accounts receivable or accounts payable, and only recognizes transactions actually paid for. This accounting system is easiest and perhaps best for diocesan entities that have few receivables and that pay monthly bills within thirty (30) days of receipt.

Accrual basis

The accounting method under which revenues are recognized when earned (rather than when the cash is received), and expenses when incurred (rather than at the time of payment). This accounting system is recommended for diocesan entities that allow payments of revenue over time such as school tuition.

The assets and/or liabilities are affected at the time that the revenues are earned or expense incurred by either:

- an increase in cash if the revenue was paid in cash (Cash basis)
- an increase in accounts receivable if the service was performed on credit (Accrual basis)
- a decrease in unearned revenues if the service was paid in advance of when performed (Accrual basis)
- a decrease in cash if expense was paid at the time the expense was incurred (Cash basis)
- an increase in accounts payable if the expense will be paid in the future (Accrual basis)
- a decrease in prepaid expenses if the expense was paid for in advance (Accrual basis)

SECTION 4: PROCEDURES AND CONTROLS FOR PROCESSING REVENUES, CASH RECEIPTS, AND TRACKING ACCOUNTS RECEIVABLE

Controls over revenues

- Billing invoices should be pre-numbered to make sure they are all accounted for. There should also be physical control over invoices so that they are not improperly used.
- Restricted donations must be recorded as restricted and used only for the restricted purpose imposed by the donor. A record must be kept of the use of the restricted funds to verify they were used for the donor's intended purpose.
- Endowed funds received must be recorded as an endowment. If the endowment is permanently restricted, only then may the investment income be expended for diocesan entity's use.
- All bequests and trusts in which the diocesan entity is a beneficiary must be handled in accordance with Canonical and diocesan requirements for the acceptance and receipt of such gifts.
- Custodial accounts and amounts received for others should be adequately segregated in the activity records and transmitted to the ultimate recipient within 30 days of the collection. Whenever possible, amounts reported by contributors (e.g. entities forwarding special collections) should be reconciled or compared with amounts ultimately disbursed to the agency.

Controls over cash receipts

- Offertory collections are a major source of income for parishes. The parish should establish procedures for offertory collections at Masses to ensure the security of these funds. The implemented procedures should be documented and consistently followed, and should include offertory count sheets. See **Appendix F: Recommended Offertory Collection Procedures** and **Appendix G: Offertory Collection Log**.
- When the diocesan entity's mail is opened, a list of cash and checks received should be prepared and checks should be restrictively endorsed. The person opening the mail and preparing the list should be independent of the accounting function. An independent person should periodically compare the list to the cash receipts journal record and the bank validated deposit slips.
- Cash and check receipts should be deposited intact daily and no funds removed from the deposit. If deposits cannot be made on a daily basis, then funds should be secured in a safe.
- All handling of cash should be segregated from the maintenance of receivable records.
- Funds received for Mass stipends must be recorded separately from other funds, and a record kept of all Masses said in accordance with Canonical and diocesan requirements. Mass stipends are not parish income, but the parish shall hold these monies in trust for the individual priest who says the Mass for a period of no longer than one (1) year. Internal revenue service guidelines require that parishes include the amount of stipends paid to their priests in their W-2. A Form 1099 must be submitted for other priests receiving \$600 or more annually.

Controls over accounts receivable

- "NSF" checks should be followed up with immediately, resolved, and adjusted as necessary.
- Periodically, the detail of the accounts receivable and/or pledges receivable subsidiary records should be compared with the control account and reconciled by an independent person. Account balances should be periodically confirmed by the debtor.
- All adjustments, discounts, allowances, and bad debt write offs should have specific approval processes. Additionally, a record of all adjustments should be maintained and periodically reviewed by the finance council to minimize the danger of collections being received and not recorded.
- The accounts receivable listing should be aged regularly and the delinquent accounts periodically reviewed by the pastor/administrator/parish leader.

SECTION 5: PROCEDURES AND CONTROLS FOR PROCESSING PURCHASES, CASH DISBURSEMENTS, AND TRACKING ACCOUNTS PAYABLE

Controls over purchasing and receiving goods and services

- Request for goods or services are the starting point for the cycle. Proper authorization for acquisitions is an essential part of the function to ensure that goods or services purchased are for an authorized purpose. This could prevent the purchase of excessive or unnecessary items. It is essential, therefore, that purchasing authority be established. Certain expenditures of a diocesan entity require the permission of the Bishop. See **Section 6** for discussion of these items. The individual authorized to approve purchases should be separate from those handling the actual disbursement function.
- Before an acquisition is approved, financial personnel should check to see if budget dollars are available to support the purchase.
- Only after the acquisition request has been approved may the order be initiated to purchase the goods or services. Diocesan entities are exempt from sales tax and should provide the vendor with a sales tax exemption certificate along with a copy of the group exemption. See **Appendix H: How to Obtain a Copy of the Group Tax Exemption** and **Appendix I: Ohio Department of Taxation Sales and Use Tax Blanket Exemption Certificate**.
- Receipt of goods or services from the vendor is a critical point in the cycle, because it is the point when the associated liability is usually first recognized. The individual receiving the goods should document their examination of the description, quantity, and condition of the items received by initialing the receiving document or invoice.

Controls over tracking accounts payable

- Proper recognition of the liability for the receipt of goods and services requires accurate and prompt recording. Accounts payable disbursements personnel are responsible for verifying the accuracy of the account coding and for recording them in the accounts payable register or system. They should check the extensions and footings for accuracy.
- Accounts payable/notes payable procedures are related to the procedures for cash disbursements. The control concern is to ensure that all liabilities are properly recorded and ultimately paid for. For disbursements that are not normally accompanied by an invoice (e.g. payment on a note), the authorization should come from the pastor/administrator/parish leader.

Controls over credit card and charge account purchases

- A diocesan entity credit card agreement should be signed and kept on file for each employee that is an authorized credit card or charge account user. All payments made to any credit card or charge account should be supported by approved receipts and other documentation. See **Appendix J: Sample Credit Card and/or Charge Account User Agreement**.

Controls over cash disbursements

- The most important controls in the cash disbursement function by financial personnel include verifying that the cash disbursement is for a proper diocesan entity purchase/service. Checks should be drawn according to procedures prescribing adequate supporting documentation. To ensure that disbursements are supported by invoices that have been properly authorized, this documentation should include at least each the following:
 - A proper original invoice
 - Evidence that the goods or services were received
 - Evidence that the purchase was properly authorized

This can be accomplished by using a check request form for all disbursements. See **Appendix K: Sample Check Request Form**.

- There should be separation of responsibilities for signing the checks and performing the cash disbursements function, and careful examination of the supporting documentation by the check signer. Check signers should never have maintenance access to the accounting records.
- All cash disbursements should be made with pre-numbered checks, with the exception of petty cash. Using checks for all major cash payments ensures that the disbursement is authorized and there is a permanent record of payment. Pre-numbered checks prevent the issuance of a check that is not recorded in the cash disbursement journal. Additionally, pre-signed checks should never be allowed.
- Disbursements that are made using electronic banking should be supported by the same documentation as disbursements made by check. Additionally, the transaction or confirmation number should be noted with the date of the payment on the invoice being paid.
- If a mistake is made when preparing a check, the check should be voided before preparing a new one. The voided check should be altered to prevent its use, retained to make sure all pre-numbered checks are accounted for, and filed with other checks for a permanent record. The stock of unused checks should be safeguarded and regularly inventoried.
- It is important to have a method of canceling the supporting documents to prevent their reuse as support for another check at a later time. A recommended method is to use a "PAID" stamp for the supporting document that includes the number of the account the disbursement is charged to and the check number.
- All checks should be mailed promptly and directly to the payee. The person mailing the check should be independent of those requesting, writing, and signing it.
- All designated collections should be remitted to the diocese within thirty (30) days of the collections.
- If a petty cash fund is used, it should not exceed \$500, and there should be one custodian that controls the fund. The petty cash fund should only be replenished when properly approved vouchers or detailed receipts are presented justifying all expenditures (e.g. date, purpose, person making purchase, authorization for purchase). Checks to replenish petty cash should be made payable to the diocesan entity or staff member, not to cash. See **Appendix L: Sample Petty Cash Disbursement Form**.
- IRS Form W-9 must be kept on file for all vendors and Form 1099 must be issued annually in accordance with federal laws.

SECTION 6: PROCEDURES FOR CAPITAL AND OTHER MAJOR EXPENDITURES

For capital or other major expenditures, a competitive bidding process should be established as such:

1. Any expenditure in excess of \$10,000 requires three (3) written competitive bids.
2. Bids should be submitted to the finance council.
3. The following factors should be considered in reviewing bids and awarding contracts:
 - a. Cost
 - b. Bidder's previous record of performance
 - c. Timeliness of response and delivery
 - d. Fully Insured Contractors Only
 - e. References

All expenditures, including major ones, should first be reviewed and approved by the pastor/administrator/parish leader and finance council. Certain expenditures require the additional permission of both the diocesan Chief Financial Officer (CFO), and the Bishop or the Vicar General, who acts on behalf of the Bishop.

The expenditures requiring additional permissions include:

- Purchase of land, regardless of the amount
- Purchase or construction of buildings, regardless of the amount
- Additions/renovations to existing buildings over \$10,000
- Purchase of furniture, equipment and vehicles in excess of \$10,000

A request for permission to spend is done through submission of a permission to spend form to the Diocesan Financial Services Office for approval prior to the expenditures being initiated. See **Appendix M: DOY School Permission to Spend Form** and **Appendix N: DOY Parish Permission to Spend Form**.

Purchase or sale of property and lease negotiations

All diocesan real estate is held in Trust under the name of "The Roman Catholic Diocese of Youngstown" with the Bishop as Trustee. The Diocesan Financial Services Office serves as a liaison to the Bishop for all property transactions. Because of this, the Chief Financial Officer (CFO) has to be informed early in the discussion phase of any property transactions.

All property listing agreements, purchase contracts, leases, deeds, etc. must be approved by the CFO before they are forwarded on to the Bishop for his signature. The CFO does possess a Power of Attorney for the Bishop, which can be executed by the CFO after consultation with the Bishop in order to expedite transactions in the case of the Bishop's absence.

It is appropriate to utilize legal counsel at the diocesan entity level to draft and review real estate documents with the understanding that final review will be done by diocesan legal counsel before final review by the CFO. Diocesan legal counsel will bill the diocesan entity separately for services rendered pertaining to such transactions.

Upkeep of property

It is important to properly maintain all diocesan property. Proper maintenance reduces many liability issues, which decreases negative impact on annual insurance premiums and legal costs. Property that is currently in use should be kept in appropriate working order and good physical appearance. It is the responsibility of each pastor/administrator/parish leader to assure that all locations are safe, clean and well maintained. This includes the church, rectory, school, social hall, convent, associated grounds etc. as it pertains to the particular diocesan entity.

In situations when buildings are no longer utilized, proper attention should be given to winterizing, securing against vandalism and theft, and consideration of demolition, sale, or alternative use. Please contact Joe Kuras, Director of Property Management with any questions regarding this issue. It is imperative that considerations be given as to the cost of infrequently utilized or closed facilities when discussions are held with finance councils or other diocesan entity groups regarding how to best utilize associated financial resources.

Utility cost reduction plans

It is not the policy of the diocese to endorse one particular energy consultant; however, the diocese has utilized the services of Telco Pros Inc. for energy, telephone, and equipment lease reviews (for tax exempt status). Cost and rate reductions have been achieved in each of the above categories based upon these reviews. Several diocesan entities including parishes and diocesan high schools have utilized this company for various services. To date, no complaints have been received regarding this firm.

The firm contact information is:

Telco Pros Inc. – Roger S. Zona

Office phone: 877-244-0182

Cell phone: 216-926-6173

Fax number: 216-803-9898

Email: roger.zona@thetelcopros.com

Property and liability insurance allocation method

The property and liability insurance allocation method uses the following factors in premium calculations:

- A fee of \$200 per claim is added to all entities processing claims in the previous three (3) fiscal years.
- Ten (10) percent of total claim dollars processed in the previous three (3) fiscal years, by an entity, is added to that entity's allocation calculation.
- Any entity that owns a vehicle will be charged \$756 per vehicle and \$900 per bus. All vehicles owned are listed separately on the monthly billing invoice sent via email from Benefit Allocation Systems (BAS). Review this list of vehicles and e-mail any changes in ownership to Mike Terlecki at the Diocesan Financial Services office immediately upon disposal or acquisition of vehicles.
- The first two (2) revisions are added to the portion of the formula that takes into account a maximum or minimum increase or decrease in allocation. The last revision is a direct add-on amount to the allocation.

Property and liability insurance claim process contact person

Rochelle Reicher, Gallagher Basset Claims Adjuster

Toll free number: 800-416-1826 ext. 2345

Direct line number: 614-356-2345

Fax number: 866-947-2094

Email: Rochelle_reichert@gbtpa.com

SECTION 7: PROCEDURES FOR HIRING, PAYROLL, AND EMPLOYEE BENEFITS

Employee salaries, wages, employer paid taxes and benefits is typically the largest expenditure for most diocesan entities. A diocesan entity should have documented procedures for hiring, payroll and employee benefits administration.

Importance of employee handbook and recommended policies

The diocesan entity is a distinct canonical or civil legal entity that employs its own personnel. The autonomy of the diocesan entity and the authority of the pastor/administrator/parish leader must be respected and preserved. The handbook is not a contract, expressed or implied. It is intended to give employees a description of working conditions, policies, and benefits of employment in the diocesan entity. It is intended to promote fairness and equity among employees by providing a written statement of policies, and to ensure that employees have a clear knowledge of these policies. A signed receipt for the handbook should be kept in each employee's personnel file.

The responsibility for implementation of and adherence to the policies contained in the handbook rests with the pastor/administrator/parish leader.

Determination if an individual qualifies as a sub-contractor or employee

When determining if an individual qualifies as a sub-contractor or employee, the main test is the degree or extent of the right to direct and control that individual and the service they are providing.

In doing this you should look at the following:

- Behavior: Does the entity control what the individual does and how the job is performed?
- Financial: How is the individual paid (e.g. hourly or contracted amount), are expenses incurred by individual reimbursed, and who provides tools and supplies used for the job they are performing?
- Type of relationship: Is there a written contract and will the relationship with the individual continue for an ongoing basis?

The IRS penalty for classifying an employee as an independent contractor is that the entity may be held liable for employment taxes and fines.

Required documentation for sub-contractors

All vendors should be sent a letter requesting they complete an IRS form W-9. See **Appendix O: Sample Letter to Send to Vendors Requesting Completion of a W-9 Form.**

For sub-contractors you should keep a file that includes the following:

- IRS Form W-9 See **Appendix P: W-9 Request for Taxpayer Identification Number and Certification.**
- Certificate of Liability Insurance
- Certificate of Workers Compensation Insurance

A 1099 for annual payments, in excess of \$600, made to sub-contractors must be provided to the recipient and a copy of the 1099 and Form 1096 must be sent to the IRS by January 31st of each year for the following sub-contractors:

- Individuals
- Partnerships
- Non-profits
- Corporations only for legal fees paid to lawyers and payments for any medical services

Required documentation for employee personnel files

A personnel file should be maintained for each active diocesan entity employee.

That file should contain the following:

- Employee application
- Resume
- Eligibility verification form (I-9)
- Salary information
- Sick leave taken and accrued
- Vacation record
- Performance evaluations
- W-4 form

These records are *confidential* and should be made available only to diocesan entity representatives with a legitimate right to know, unless their disclosure is compelled by some legal action. Employees and former employees have the right to inspect their own personnel files. The diocesan entity has the right to require that the request be in writing and has a stated number of working days to comply with the request.

Several items likely to be in a personnel file are specifically excluded from mandatory inspection in many states:

- investigation of criminal offenses
- reference letters
- test documents
- materials dealing with staff management planning
- personal information concerning another employee that could, if released, be an invasion of privacy
- records relating to a pending legal claim that would be discoverable in court

A checklist should be used to insure all employee personnel files contain the required documentation. See **Appendix Q: New Hire Reporting Checklist**.

Child Protection Policy

In order to protect the young children and vulnerable adults, the diocese has implemented a Child Protection Policy. This policy and other safe environment resources are available under the Resources section of the diocesan website, www.doy.org.

Standardized payroll

Compensation and payroll reporting is one of the most complicated and unique financial aspects of Catholic diocesan entities. The diocese selected Interlogic Outsourcing, Inc. (IOI) for standardized payroll processing. IOI is a national provider of payroll and employer outsourcing services. The pastor/administrator/parish leader identifies the individuals they want to have access to IOI.

- **IOI Client Access requests:**

The diocesan entity bookkeeper contacts Marijo Orbin at the Financial Services Office to initiate the client access request. Marijo Orbin confirms the authorization for access with the pastor/administrator/parish leader and then prepares the client access form. The completed form is sent to the bookkeeper for the authorization signature of the pastor/administrator/parish leader. Upon return receipt of the signed authorized form, Marijo submits the client access form to IOI.

- **IOI Client Access Revocation notifications:**

When an employee who has access to IOI is terminated, the diocesan entity bookkeeper contacts Marijo Orbin at the Financial Services Office to initiate the client access revocation notification and must provide the employment termination date. Marijo prepares the form and the completed form is sent to the bookkeeper for the authorization signature of the pastor/administrator/parish leader. Upon return receipt of the signed revocation form, Marijo submits the client access revocation notification to IOI. The revocation notification should be submitted to IOI on the day of termination. Until this form is sent to IOI that terminated employee can initiate a payroll transaction without the pastor/administrator/parish leader's knowledge.

Items reported as compensation

- Hourly or salary wages paid for services performed
- Bonuses, cash gifts, and gift certificates paid to employees, no matter how small the amount
- The cash equivalent value of a gift of an item that has a value over \$25
- The imputed cost of employer-provided life insurance in excess of \$50,000 using the IRS tables provided in Internal Revenue Code 79
- Stipends paid to clergy
- Other cash allowances paid without required documentation or invoices (e.g. fuel for priests' personal vehicle, clothing, and vehicle expenses such as repairs and maintenance)

All payments made to employees should be made through the payroll system.

Employee benefit database

The diocese has selected Benefit Allocations Systems, LLC (BAS) to manage the employee benefit database. All employees are setup with a record in BAS. Employee demographic information is transmitted electronically on a weekly basis from IOI to BAS.

It is imperative that all of the following information in IOI be kept current so that our database has the most up-to-date information on employees:

- Legal name as shown on individuals social security card and driver's license
- Address
- Social security number
- Date of birth
- Gender
- Marital status
- Home, office, or mobile phone number (at least one must be populated in IOI)
- E-mail address
- Hire date
- Annual salary

Priest payroll and benefits

There are unique circumstances related to priests' payroll including:

- Priests are considered employees for federal, state, and local income tax purposes and receive a W-2.
- Priests are self-employed for social security and Medicare tax purposes. There is no withholding of social security or Medicare tax from their wages. The diocesan entity is not required to pay employers portion of social security or Medicare tax on priests' wages.
- Priests who live in a rectory receive tax free housing.
- Meals provided to a priest are an income tax-free benefit if they are consumed on the premises of the parish or rectory and the supplies purchased must be supported by proper documentation. They are tax-free because the priest is considered "on call" when on the parish grounds.

The diocese determines the priests' salaries and benefits annually, effective July 1 of each year. Salary levels are based upon a priest's year of ordination. The annual Diocese of Youngstown Priest's Salary Scale and a listing of the diocesan approved benefits is sent to the pastor/administrator/parish leader and e-mailed to the bookkeepers on an annual basis.

Priest benefits

Priests receive various fringe benefits set by the Bishop. The fringe benefits are tax-free and include:

- Monthly contribution to the priest retirement fund
- Healthcare insurance, including medical, basic dental, and vision. A priest can upgrade to enhanced dental but is individually responsible for the cost
- Workers compensation insurance
- Funding of continuing education costs at a maximum amount determined annually by diocese
- Funding of retreat costs at a maximum determined annually by diocese
- Reimbursement of job related expenses at a maximum determined annually by diocese

In addition, priests have the option to take advantage of the following additional benefits:

- Joining the diocesan 403(b) plan; however, there is no match in funds from the diocese. Contact Mike Terlecki in the Financial Services Office.
- Purchasing voluntary life insurance at ordination or during open enrollment Contact Rose Vocature in the Financial Services Office.

Lay employee salary and benefits

The diocese has three classifications for lay employees: Full-Time, Part-Time, and Seasonal/Temporary. The following defines each employee classification which in turn determines their benefit eligibility.

- Full-time employee works at least 20 hours per week and a minimum of 1,000 hours per year
- Part-time employee works less than 20 hours per week and less than 1,000 hours per year
- Seasonal/temporary employee works intermittently during the year

All newly hired employees must be provided a Summary of Employee Benefits listing and must return a signed copy of the form to the bookkeeper to verify their receipt. This form should be placed in the employees personnel file. See **Appendix R: Full-Time Employee Definition and Summary of Employee Benefits**, **Appendix S: Part-Time Employee Definition and Summary of Employee Benefits** and **Appendix T: Seasonal Employee Definition and Summary of Employee Benefits**.

SECTION 8: PARISH DIOCESAN ASSESSMENTS

Each Catholic diocese assesses a fee to all parishes within the diocese called a cathedraticum. Within the Diocese of Youngstown, this is called a diocesan assessment (DA). The DA provides the resources for the operation of the diocesan central offices.

The DA is calculated based on the information submitted in the annual parish financial report for the fiscal year of July 1 to June 30. The DA is billed over a twelve (12) month period in equal installments. The diocese has contracted with Benefit Allocations Systems, LLC (BAS) to bill and collect these assessments.

The diocese uses previous year's operating results to calculate the DA. For example, the DA billed for the fiscal year ending July 1, 2018 to June 30, 2019 uses the operating results for the fiscal year ended July 1, 2016 to June 30, 2017. The reason for this is that the parishes are not required to report actual operating results until three (3) months after the fiscal year end. Therefore, when the DA assessment calculation is determined for the period starting July 1, 2018 the operating results for the year ended June 30, 2018 are not available.

Calculation

The DA is calculated at 8.5% of adjusted parish income.

The adjusted parish income is calculated as:

- Total Parish Income
- Less Designated Collection
- Less Building Fund & Debt Reduction
- Less Bishop's Appeal Rebate
- Less CCD and Adult Education Expenses
- Less Catholic Exponent Expenses
- Less Stewardship Expenses
- Less High School Quota
- Less Principal Payments on Operating Loans
- Less Interest Payments Operating Loans
- Less Interest Payments Building Fund & Debt Reduction

The diocese also assesses a High School Quota assessment (HSQ) to each parish situated within a county that has at least one (1) diocesan high school. The HSQ is calculated as a percentage of the adjusted parish income.

The parish income is adjusted as:

- Total Parish Income
- Less Designated Collections
- Less Building Fund & Debt Reduction
- Less Bishop's Appeal Rebates
- Less Interest Payments Building Fund & Debt Reductions

SECTION 9: GUIDELINES FOR COMPLETING ANNUAL PARISH FINANCIAL REPORT

These guidelines have been established to create a consistent and accurate method for all parishes to report its receipts and disbursements.

I. RECEIPTS AND DISBURSEMENTS

Section A: Church Operating Receipts

Line	Account Description	Account Details
1	Sunday and Holy Day Collections	All Sunday and Holy Day collections, exclusive of Easter and Christmas.
2	Christmas and Easter Collections	Christmas and Easter collections.
3	Other Church Collections	All collections at all services other than collections entered on lines 1 & 2, e.g. novenas, forty hours, Lenten masses.
4	Other Church Income	Income received from shrines, votive lights, and sale of religious articles and pamphlets.
5	Parish Societies	All contributions from various parish societies, e.g. Holy Name, Altar and Rosary, Men's Club.
6	Bequests and Gifts	Any bequests or special gifts, other than offertory or parish society contributions. Include funds from wills, estates, and bequests.
7	Interest, Dividends and Realized Gains/Losses on Investments	All actual interest or dividends received in the fiscal year. All realized gains or losses on investments sold during the fiscal year.
8	Rental and Other Miscellaneous Income- Gross	All other income received such as rental income and income from fund-raisers. Report these incomes as gross amounts collected.
9	Gas/Oil Royalties	Royalties received from gas or oil companies.
Designated Collections Received:		
10	Parish Partnership through Mission/CRS Office	Only collections for the Parish Partnership program run through Diocesan Mission office.
11	Other Designated Collections Received	All other designated collections.
Parish Fundraising Activities: (Net)		All income reported under Parish Fundraising Activities should be reported net of all expenses associated with the fundraiser.
12	Bingo	Net income from bingo.
13	Festival	Net income from festivals.
14	Other Parish Fundraising Functions	Net income from all other parish fundraising functions e.g. fish fry and spaghetti dinner events.
15	Building Fund and Debt Reduction	All collections received that are earmarked for approved Debt Reduction and approved building renovations
16	Bishop's Appeal Rebate	Bishop's Appeal rebates received from the Diocese of Youngstown Bishop Appeal
17	A - Total Church Operating Receipts	Sum of lines 1 through 16

Section B: School Operating Receipts

Line	Account Description	Account Details
18	Receipts (excluding tuition)	All school income other than tuition.
19	Tuition	All tuitions collected during this fiscal year regardless of the school year it is for.
20	B - Total School Operating Receipts	Sum of lines 18 and 19
21	Total Operating Receipts	Sum of lines 17 and 20

Section C: Church Non-Operating Receipts

Line	Account Description	Account Details
22	Diocesan Subsidy (to the parish)	Any subsidy received from the Diocese of Youngstown (do not include diocesan loans).
23	Sale of Property	Proceeds from the sale of any properties net of selling expenses.
24	Loan Proceeds	Any funds received from any loan whether from a bank, or another diocesan institution.
25	Payments Received on Loans	List all money received for re-payment on loans to other parishes.
26	Unrealized Gains/Losses on Investments	The difference between the market value of investments at the beginning of the fiscal year and the end of the fiscal year.
27	Insurance Claim Monies	Any monies received on insurance claims.
28	C - Total Church Non-Operating Receipts	Sum of lines 22 through 27

Section D: School Non-Operating Receipts

Line	Account Description	Account Details
29	Diocesan Subsidy (to the school)	Any subsidy received from the Diocese of Youngstown (do not include Diocesan loans).
30	Other Income	Money received from non-school operations.
31	D - Total School Non-Operating Receipts	Sum of lines 29 and 30
32	Total Non-Operating Receipts	Sum of lines 28 and 31
33	Total Receipts	Sum of lines 21 and 32

Section E: Church Operating Disbursements

Line	Account Description	Account Details
34	Clergy and Religious Salaries	Gross salaries paid to pastor/administrator/parish leader and associates along with any amounts paid to visiting priests.
35	Lay Salaries	Gross salaries paid to lay employees, e.g. Director of Religious Education, Ministers of Music, and Janitors.
36	Rectory Expenses	Rectory Expenses, e.g. food, cleaning supplies, and laundry expenses.
37	Office Expenses	Office Expenses, e.g. office supplies and postage.
38	Payroll Taxes and Fringe Benefits	All payroll taxes and fringe benefits paid by the parish for the church employees, e.g. medical insurance, employer portion of social security and Medicare taxes.
39	Transportation and In-Service Expenses	Any expenses incurred for providing outside speakers including speaking fees, speaker transportation and meal allowances.
40	Priest Reimbursed Expenses	Any expenses reimbursed to the pastor/administrator/parish leader by the parish, e.g. continuing education, travel expenses.
41	Parish Activities Expenses	Any expenses associated with any parish social activities including publication expenses.
42	Sanctuary Expenses	All expenses for sanctuary supplies, e.g. altar, bread, flowers.
43	CCD and Adult Education Expenses (do not include any employee salaries)	Cost of books and other materials used in connection with CCD or any Adult Education classes.
44	Catholic Exponent Expenses	Expenses paid for those receiving the Exponent listed on the parishioner cover program, advertising expense, directory book purchases.
45	Miscellaneous Administration Expenses	Any expenses not specifically provided for on lines 34 through 44.
46	Stewardship Expenses	Any expenses associated with stewardship programs.
BUILDING EXPENSES		
47	Utilities Expenses	Utilities Expenses, e.g. electric bill, water and sewer bill, gas bill. Do not net any royalty income against these expenses.
48	Ordinary Building Maintenance and Security Expenses	Any repair expenses to parish or rectory. Security for any event that is not listed under Parish Activities.
49	Insurance Expenses	Property and Liability insurance paid to the Diocese of Youngstown.
50	Tax Expenses	Property taxes paid on any properties used for non-religious purposes.

Section E: Church Operating Disbursements (continued)

PAYMENT TO OTHERS		
51	Other Parish Schools	Payments to other parishes for your parishioner's children schooling.
52	Cathedraticum Assessment	Cathedraticum Assessment paid to the Diocese of Youngstown during the fiscal year regardless of the year of assessment.
53	High School Quota Assessment	High school quota Assessment paid to the Diocese of Youngstown during the fiscal year regardless of the year of assessment.
54	Designated Collections Remitted	All designated collections submitted to the diocese.
55	Interest Payments – Operating Loans	Total amount of interest paid on all operating loans.
56	Interest Payments - Building Fund & Debt Reduction	Total amount of interest paid on all building fund and debt reduction loans.
57	E - Total Church Operating Disbursements	Sum of lines 34 through 56

Section F: School Operating Disbursements

Line	Account Description	Account Details
58	School Operating Disbursements	Total of all operating expenses incurred for the operation of the school only.
59	Total School Operating Disbursements	Amount of line 58
60	Total Operating Disbursements	Sum of lines 57 and 59

Section G: Church Non-Operating Disbursements

Line	Account Description	Account Details
61	Land and Building	All land and building expenses not incurred for the normal everyday operations of the church or the school. e.g. cost to repair rectory.
62	Equipment and Furniture	All equipment or furniture expenses not incurred for the normal everyday operations of the church or the school.
63	Principal Payments – Operating Loan	Loan principal payments excluding interest payments on church and school operating loan.
64	Loans to others	All funds loaned to other parishes or any other borrowers.
65	Principal Payments – Building Fund and Debt Reduction	Loan principal payments excluding interest payments on Building loans and Debt Reduction loans.
66	G - Total Church Non- Operating Disbursements	Sum of lines 61 through 65

Section H: School Non-Operating Disbursements

Line	Account Description	Account Details
67	School Non-Operating Disbursements	Total of all non-operating expenses incurred for the school.
68	Mahoning County Elementary School Subsidy	Subsidy paid to Mahoning County Elementary School System.
69	Holy Cross Academy Subsidy	Subsidy paid to Holy Cross Academy School System.
70	Total School Non-Operating Disbursements	Sum of lines 67 through 69
71	Total Non-Operating Disbursements	Sum of lines 66 and 70
72	Total Disbursements	Sum of lines 60 and 71

II. SUMMARY OF PARISH ASSETS

Section A: Checking

Bank or broker name	Account Type	Account Number	Balance as of 6/30/yr
List the name of the bank.	List the type. e.g. general checking, festival checking	Enter the last 4 digits of the bank account number.	Enter year-end balance.
List all checking accounts in this section. To add another line click on ADD A LINE			
Total Checking			Sum of all checking accounts.

Section B: Saving

Bank or broker name	Account Type	Account number	Balance as of 6/30/yr
List the name of the bank.	List the type. e.g. general fund saving, build fund saving	Enter the last 4 digits of bank account number	Enter year-end balance.
List all saving accounts in this section. To add another line click on ADD A LINE			
Total Savings			Sum of all savings accounts.

Section C: Investments

Bank or broker name	Description	Account number	Balance as of 6/30/yr
List the name of the bank or investment company.	Enter the type of investment. e.g. school endowment, capital fund.	Enter the last 4 digits of investment or bank account number	Enter year-end Current Fair Market Value (FMV), not cost of investment
List all investment accounts in this section. To add another line click on ADD A LINE	List all investments at fair market value		
Total Investments			Sum of all investment accounts.

Section D: Loans Receivable

Due From:	Description	Balance as of 6/30/yr
Enter the name of the institution that borrowed the money.	Enter the type of loan. e.g. 5 yr fixed rate, 7 yr variable rate.	Enter year-end balance.
To add another line click on ADD A LINE		
Total Receivable		Sum of all receivables

Total Assets of Section II	Sum of Sections A through D
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III. SUMMARY OF PARISH INDEBTEDNESS

Section A Loans Payable

Loans Payable Due To	Description	Balance as of 6/30/yr
Enter name of the institution that lent the money.	Enter the type of loan. e.g. 5 yr fixed rate, 7 yr variable rate.	Enter amount owed as of 6/30/yr.
To add another line click on ADD A LINE		
Total Loans Payable		Sum of all loans payable

Section B Accounts Payable

Accounts Payable Due To	Description	Balance as of 6/30/yr
Enter name of the vendor to whom the payable is due.	List the type of payable, e.g. December gas bill, DA Assessment.	Enter amount owed as of 6/30/yr.
To add another line click on ADD A LINE		
Total Accounts Payable		Sum of all accounts payables
Total Liabilities		Sum of Loans Payables and Accounts Payables.

IV. RECONCILIATION OF TOTAL ASSETS

Section IV will not require any inputting, data will be pulled from various sections of this years and last year's report. Before finalizing this report the last two lines from this section **must** balance.

Description	Where data is linked	Dollar Totals
Total Assets, June 30 of prior year report	From Section IV of prior year report.	\$100,000
Add: Total Receipts	Line 33 of Section I of the current year report.	\$250,000
Total Assets	Sum of previous two lines.	\$350,000
Deduct: Total Disbursements	Line 72 of Section I of the current year report.	\$275,000
Total Assets , June 30 of current year report	Total Assets less Total Disbursements	\$75,000
Total Assets , June 30 of current year report	Total Assets from Section II	\$75,000

V. SUPPLEMENTAL SCHOOL INFORMATION

Section V will not require any inputting because data will be pulled from previous sections of this year's report to populate these fields. The Total Subsidy to School dollar amount should match the amount generated by your parish accounting software. If it does not, double check your dollars entered in this report.

Description	Where data is linked	Dollar Totals
School Operating Disbursements	From Section I	\$285,000
School Non-Operating Disbursements	From Section I	\$15,000
Total Disbursements	Sum of previous two lines	\$300,000
Less		
School Operating Receipts	From Section I	\$225,000
School Non-Operating Receipts	From Section I	\$25,000
Total Receipts	Sum of previous two lines	\$250,000
Total Subsidy to School	Total Disbursements less Total Receipts	\$50,000

VI. PARISH ORGANIZATION FUNDS

Organization Name	Account Type	Balance as of 6/30/yr
Altar and Rosary	Checking	\$1,500
To add another line click on ADD A LINE		
Total Organization Funds		\$1,500

After all 6 sections are completed and Section IV balances, present the report to the pastor/administrator/parish leader for his or her approval. After the pastor/administrator/parish leader approves the report, finalize the report and print the certification page. After the pastor/administrator/parish leader signs the certification page, present it to the finance committee for their signatures. Make a copy of the signed certification page for the parish records and send the original to the diocesan Financial Services Office.

APPENDIX A: QUICK REFERENCE CONTACT LISTING AS OF APRIL 10, 2019

Please see next page.

QUICK REFERENCE CONTACT LISTING AS OF APRIL 10, 2019

Topic	DOY or Company Contact	Phone Number
BENEFITS		
Medical, vision, and dental	Rose Vocature	330-744-8451 x263
Cobra health insurance	Rose Vocature	330-744-8451 x263
Employer-provided life/LTD	Rose Vocature	330-744-8451 x263
Voluntary benefit options	Rose Vocature	330-744-8451 x263
DEVELOPMENT & STEWARDSHIP OFFICE		
Capital campaigns	Luke Politsky	330-744-8451 x298
Diocese of Youngstown Foundation	Pat Palombo	330-744-8451 x325
Endowments	Pat Palombo	330-744-8451 x325
Grants	Luke Politsky	330-744-8451 x298
Increased offertory programs	Luke Politsky	330-744-8451 x298
Life and estate seminars	Pat Palombo	330-744-8451 x325
DIOCESAN CEMETERIES		
	Christine Jickess	330-744-8451 x266
FINANCIAL SERVICES OFFICE		
Diocesan billings (diocesan assessments, high school quota, property and liability insurance)	DOY Client Services, Benefit Allocation Systems (BAS)	1-800-945-5513
General accounting questions	Christine Jickess	330-744-8451 x266
Parish audits	George Schorsten	330-744-8451 x279
Parish financial reports	Mike Terlecki	330-744-8451 x260
Permission to Spend form	Patrick Kelly, CFO	330-744-8451 x262
Secretary (contact person for CFO)	Brenda D'Apolito	330-744-8451 x265
Vendor W-9 and 1099 questions	Trish Paulin	330-744-8451 x253
INFORMATION SYSTEMS SERVICES		
General IT	Matt Pecchia	330-744-8451 x268
Google email, calendars, and documents	Darlene Wilms	330-744-8451 x269

Topic	DOY or Company Contact	Phone Number
IOI STANDARDIZED PAYROLL		
DOY contact for standardized payroll and employee benefit deductions	Marijo Orbin	330-744-8451 x347
Questions on use of IOI system	IOI Customer service	888-697-0021
PROPERTY & LIABILITY INSURANCE		
Claims	Rochelle Reichert, Gallagher Bassett Services, Inc.	1-800-416-1826 x2345
Coverage (insurance cards, certificates of coverage and property additions/deletions)	Mike Terlecki	330-744-8451 x260
PROPERTY ADMINISTRATION		
Acquisitions or sales	Patrick Kelly, CFO	330-744-8451 x262
Lease negotiations	Patrick Kelly, CFO	330-744-8451 x262
Property management and maintenance	Joseph Kuras	330-744-8451 x294
RETIREMENT PLANS		
403(b) employer questions (eligibility and billing)	Mike Terlecki	330-744-8451 x260
403(b) employee personal account	Principal Financial Group	1-800-547-7754 (CST)
Frozen employee defined benefit pension plan, as of 06/30/2011	Findley, Inc.	1-888-917-7107 (CST)
Priest pension checks	Huntington Bank Trust Department	1-800-545-0703
WORKERS COMPENSTION		
DOY contact for general questions	Mike Terlecki	330-744-8451 x260
Medical claims only	Kelli Dailey, Gallagher Bassett Services	614-356-2267
Indemnity claims	Sharon Foster, Gallagher Bassett Services	614-356-2324

APPENDIX B: PARISH FINANCE COUNCIL GUIDELINES

Please see next page.

PARISH FINANCE COUNCIL GUIDELINES

In 1983, the Code of Canon Law was revised and enhanced to describe the responsibilities of the Canonical Pastor or parish life coordinator to establish a finance council to assist and advise in the fiscal matters. In particular, Canons 532 and 537 require that a finance council be established.

Canon 532

The Canonical Pastor represents the parish in all juridic affairs in accord with the norm of law; he is to see to it that the goods of the parish are administered in accord with the norms of Canon 1281-1288.

Canon 537

Each parish is to have a finance council which is regulated by universal law as well as by the norms issued by the diocesan Bishop; in this council the Christian faithful, selected according to the same norms, aid the Canonical Pastor in the administration of parish goods with due regard for the prescription of Canon 532.

With the guidance provided by Canon Law, the following are the guidelines for parish finance councils:

- Members are to be men and women of integrity who are registered members of the parish that are skilled in financial, business and or legal matters. Members are to represent the diversity of the parish and its ministries.
- Two to seven members of the parish are to be chosen by the discernment process or appointed by the pastor/administrator/parish leader. The size of the finance council is to be reflective of the size of the parish. The chairperson is to be appointed by the Canonical Pastor.
- Members of the finance council are appointed for a three year term with the option for a second term of three years. Members **may not** serve more than two consecutive terms. Terms should be staggered so that one-third of the members' terms end each year.
- The chairperson of the finance council will serve as an ex-officio voting member of the Commission for Stewardship Ministry (if one exists) and the Parish Pastoral Council.
- Members of the finance council may not have a conflict of interest due to relation, business affiliation, or other reasons.
- Members of the finance council may not be related to the Canonical Pastor.

Responsibilities

- Respond to requests for consultation from the pastor/administrator/parish leader regarding the administration of parish goods according to universal law and diocesan guidelines and policies.
- Coordinate the preparation of the annual parish budget and a long-range financial plan in accordance with the mission, values, and goals set by the Parish Pastoral Council and in consultation with other committees. To provide assistance to parish departments and committees in preparing and submitting budgets by providing guidelines, timelines and resources. To ensure that accurate annual budgets and financial reports are filed with the diocesan Financial Services Office.
- Evaluate the financial condition of the parish by analyzing revenues and expenses against the budget for revenues and expenses. This analysis should also include a thorough review of the balance sheet, which must be inclusive of all parish financial assets. This includes providing assistance to parish departments, committees and related organizations (such as Home and School Association, Athletic Boosters, Men's Club, Altar Society, etc.) in preparing and submitting reports to the finance council by providing guidelines, timelines and resources.
- Review and compare bank reconciliations monthly of all parish bank accounts with the financial statements by a finance council member. This is particularly important when bank statements are downloaded from the bank's website.
- Ensure that permanent, accurate and complete minutes are kept as a record of all finance council meetings.
- Provide parishioners with semi-annual and annual written reports on the financial condition of the parish. The reports are to include a summary of revenues and expenses as well as a summary of the balance sheet.
- At the beginning of each fiscal year submit the Finance Council Information Sheet. See **Appendix U: Sample Parish Finance Council Information Sheet.**

Resource Constrained Parishes

Recognizing the reality of resource constrained parishes and missions, the Diocese of Youngstown recognizes that there is a need for flexibility in implementing these guidelines. As such, parishes and missions with average weekly collections of \$2,000 or less are encouraged to follow these guidelines as closely as possible.

APPENDIX C: SAMPLE CONFLICT OF INTEREST STATEMENT

Please see next page.

CONFLICT OF INTEREST STATEMENT

Check all of the following that apply (use additional sheets as needed).

- To the best of my knowledge, I, either directly or through a member of my family, am affiliated with the following organizations that may be potentially related to the financial operation of [entity name].

An employee is deemed to be affiliated with any organization that may be potentially related to the financial operation of [entity name] of which he or she, or a member of his or her family (1) is a director, officer, partner, employee or agent; or (2) receives direct financial benefit from sales or services; or (3) has a 35 percent or greater interest.

Name of organization

Description of possible affiliation

- To the best of my knowledge, there are no circumstances involving me or a member of my family that may be construed as a conflict of interest.

- To the best of my knowledge, there are circumstances involving me or a member of my family that may be construed as a conflict of interest:

- There may be the possibility of a potential conflict of interest (describe below):

Name (print)

Signature

Position

Date

Forward this signed statement to the diocesan entity's office no later than January 31, 20xx.

APPENDIX D: INTERNAL CONTROL SEGREGATION OF DUTIES GUIDELINES

Please see next page.

INTERNAL CONTROL SEGREGATION OF DUTIES GUIDELINES

Two (2) person office

Bookkeeper	Pastor, finance council, or designated person
<ul style="list-style-type: none"> • Record accounts receivable entries • Mail checks • Write checks • Record general ledger entries • Reconcile bank statements • Record credits/debits in accounting records • Receive cash • Disburse petty cash • Authorize check requests • Authorize invoices for payment 	<ul style="list-style-type: none"> • Sign checks • Complete deposit slips • Perform interbank transfers • Reconcile petty cash • Process vendor invoices • Review bank reconciliations • Review list of outstanding accounts receivable • Approve all accounts receivable discounts, write-offs, or adjustments

Three (3) person office

Bookkeeper	Office manager	Pastor or finance council
<ul style="list-style-type: none"> • Record accounts receivable entries • Reconcile petty cash • Write checks • Record general ledger entries • Reconcile bank statements • Record credits/debits in accounting records • Authorize check requests 	<ul style="list-style-type: none"> • Process vendor invoices • Receive cash • Mail checks • Authorize invoices for payment • Authorize purchase orders • Disburse petty cash 	<ul style="list-style-type: none"> • Sign checks • Complete deposit slips • Perform interbank transfers • Review bank reconciliations • Review list of outstanding accounts receivable • Approve all accounts receivable discounts, write-offs, or adjustments

APPENDIX E: RECOMMENDED RECORD RETENTION GUIDELINES

Please see next page.

RECOMMENDED RECORD RETENTION GUIDELINES

Introduction

The records retention guidelines for diocesan entity records were prepared to assist pastors/administrators/parish leaders in the establishment of controls over routine records and to preserve records of permanent value. The list of records included is lengthy but not definitive. Each diocesan entity may have a series of records not mentioned here. Retention periods were devised based on canon law, state and federal statutes, and practical diocesan entity realities. The schedule to be followed should be determined based on the context of the record. For example, an email about financial matters would follow the schedule for financial records.

Definition of Records

Records include all recorded information, documents, letters, maps, books, photographs, films, sound recordings, electronic data processing, emails sent and received, recorded voicemails and electronic data banks. Records can be converted to an electronic medium for example paper records can be scanned. When the conversion is complete the paper records can be destroyed.

Record Retention Period

Record retention period represents the period of time that records must be kept according to legal and/or organizational requirements. Retention periods are absolute, except when legally halted by official notice. They are not minimum guidelines. There are no exceptions.

Grouping of Records

This document covers retention schedules for different groups of diocesan entity records as follows:

- Administrative
- Archive
- Publications and Communications
- Catholic Schools
- Risk Management
- Employee Personnel
- Payroll and Tax Filing
- Financial Banking
- General Financial
- Investment/Insurance
- Accounting
- Property
- Cemetery

Administrative Records

Type of Record	Retention period
Abstracts, deeds (property)	Permanent
Annual reports to Chancery (<i>Status Animarum</i>)	Permanent
Annual reports to entity members	Permanent
Articles of incorporation and bylaws of entity	Permanent
Bequest and estate papers	Permanent
Bishop's Decrees	Permanent
Communication from the Bishop regarding the diocesan entity	Permanent
Constitution and Bylaws	Until Dissolved
Correspondence, legal	Permanent
Correspondence, official regarding entity directives and/or procedures	Permanent
Correspondence, routine	Review/discard biannually
Donor lists	Permanent
Finance Committee or Council minutes	Permanent
Insurance policies	Permanent
Inventories of property and equipment	Permanent
Leases	7 years after expiration
Office files, general	Review/discard biannually
Parish council constitutions	Until superseded
Parish council minutes	Permanent
Policy statements	Permanent
Subject files (<i>memos, rules, schedules, etc.</i>)	Annually
Will, testaments, codicils	Permanent

Archive Records

Type of Record	Retention period
Diocesan entity history files	Permanent
Deceased clergy files	Permanent
Photo files (priests, parishes, institution, general)	Permanent
Clergy card files	Permanent
Clergy information files	Permanent
Baptism Register and record index files	Permanent
Death Register	Permanent
First Communion Register	Permanent
Marriage Register and case files	Permanent
Parish boundaries, Decrees and Maps	Permanent
Historical Material (clippings, photos, booklets, etc.)	Permanent

Publications and Communication Records

Type of Record	Retention period
Diocesan entity histories	Permanent
Diocesan entity anniversary books	Permanent
News media clippings	Permanent
Newsletters	Permanent
Diocesan entity bulletins	Permanent

Catholic Schools Records

Type of Record	Retention period
Standardized test results	10 years
Curriculum standards	Until superseded
School calendar	Current Year
Crisis management	1 year
School board minutes	Permanent
School board by-laws	Until superseded
Federal program requirements	5 years
Articles of incorporation	Permanent
NCEA reports	Permanent
AHERA school management plans	Permanent
AHERA periodic surveillance reports	Permanent
AHERA abatement documents and manifests	Permanent
Education personnel certificates and licenses	4 years after termination
Employee service record (including wage & salary)	Permanent
Official teacher service record	Permanent
Employment applications (non-hires)	1 year from receipt
Official transcripts	4 years after termination
Employment contracts	4 years after ending date
Grievance records	2 years
Training and education attainment records	4 years after termination
CPE course rosters	4 years after termination

Risk Management Records

Type of Record	Retention period
Accident/injury reports	7 years
Employee medical complaints	7 years
Employee medical records	30 years from termination
Environmental test records/reports	Permanent
Hazardous exposure records	Permanent
Toxic substance exposure reports	Permanent
Workers' compensation records	12 years after injury (filing), death, or last compensation payment

Employee Personnel Records

Type of Record	Retention period
Employee applications/Resumes for hired employees	4 years after termination
Employee applications/Resumes for rejected applicants	1 year after rejection
Employee Policy Manual	4 years after superseded
Job Descriptions	4 years after superseded
Organization Chart	While current
Employee Contract/Offer Letters	4 years after termination
Salary Information	4 years after termination
Attendance Records (jury, PTO, LTD, FMLA, Bereavement)	4 years after termination
I-9 Form	4 years after termination
Performance Reviews	4 years after termination
Employee Permanent Earnings and Records	7 years after termination
Employee Attendance Records	7 years after termination
Employment Contract	7 years after termination
Employee Deduction Authorization	7 years after termination
Employee Pension Records	Permanent

Payroll and Tax Filing Records

Type of Record	Retention period
W-2 Forms	7 years after filing
Time Cards and Time Records	3 years after filing
Payroll Journals	7 years
Payroll Registers (schedule of earnings, deductions & leave)	7 years
Payroll Tax Returns and Filings	7 years after filing

Financial Banking Records

Type of Record	Retention period
Bank deposits	7 years
Bank statements	7 years
Cancelled checks	7 years
Check registers/stubs	7 years

General Financial Records

Type of Record	Retention period
Audit reports	Permanent
Balance sheets, annual	Permanent
Balance sheets, monthly/quarterly	1 year
Budgets, approved, revised	7 years
Financial reports, annual	Permanent
Financial reports, monthly	1 year
Financial statements	Permanent

Investment/Insurance Records

Type of Record	Retention period
Bonds, cancelled	7 years from date of cancellation
Certificates of deposit, cancelled	3 years after redemption
Insurance policies, active and cancelled	Permanent
Letters of credit	7 years
Security sales	7 years
Stock investment	7 years after sale

Accounting Records

Type of Record	Retention period
Accounts payable invoices	7 years
Accounts payable ledgers	7 years
Accounts receivable ledgers	7 years
Credit card statements/charge slips	7 years
Invoices and paid bills, major building construction	Permanent
Invoices and paid bills, general accounts	7 years
Cash books	7 years
Cash journals	7 years
Cash journal, receipts on offerings and pledges	7 years
Receipts	7 years
Mortgage payments	7 years
Chart of Accounts	7 years

Accounting Records (continued)

Type of Record	Retention period
General ledger, annual	Permanent
Journals, general and specific funds	Permanent
Journal entry sheets	7 years
Ledgers, subsidiary	7 years
Pledge registers	3 years
Permanently restricted gift documents	Permanent
Temporarily restricted gift documents	3 years after restriction

Property Records

Type of Record	Retention period
Architectural records, blueprints, building designs, specification	Permanent
Architectural drawings	Permanent
Deeds files	Permanent
Mortgage documents	Permanent
Property appraisals	Permanent
Real estate surveys/plots, plans	Permanent
Title search papers and certificates	Permanent

Cemetery Records

Type of Record	Retention period
Account cards (<i>record of lot ownership and payments</i>)	Permanent
Annual report	Permanent
Burial cards (<i>record of interred name, date of burial, etc., alphabetically</i>)	Permanent
Burial record (<i>record of interred name, date of burial, etc.</i>)	Permanent
Contracts documenting lot ownership	Permanent
Lot maps	Permanent

APPENDIX F: RECOMMENDED OFFERTORY COLLECTION PROCEDURES

Please see next page.

RECOMMENDED OFFERTORY COLLECTION PROCEDURES

- Money is collected by the ushers, placed in one large basket at the end of the main isle, carried to the altar when the gifts are presented, and it remains on the altar until Mass is completed.
- The basket is then brought to the side altar in front of the congregation and the envelopes and money are put into one bank bag and secured with a lock. The money is delivered to the night drop at the bank. Each Mass has a separate bag and the procedure is repeated for each Mass.
- The locked bags are picked up at the bank on the next business day, and signed out by a staff member. The bags are brought back to the parish in a large concealed bag.
- The money counters along with a staff member unlock all the bags with the keys that remain locked in the office safe and separate all items.
- The bookkeeper should not be a member of any count team.
- All money is counted in the same room with a member of the staff present to record the various types of money collected. There are worksheets for the money counters to utilize to make the counting process more efficient. They include a Deposit Slip Summary for Offertory and Other Receipts listing the various contributions that are collected on a weekly basis as well as a Parish Offertory Count Sheet to record the different denominations of cash and checks included in the offertory collection. All counters are to sign the count sheet in ink attesting to the accuracy of the count. **See Appendix G: Offertory Collection Log.**
- All checks are stamped with a deposit only stamp for the checking account and then are added on an adding machine by one money counter and initialed. A second counter verifies the checks to the register tape and initials the register tape once all checks are verified. All cash is banded and the initials of the money counter are included on the money band. A second money counter then recounts the banded money and signs their initials.
- All checks and cash are recorded on a deposit slip and verified by a member of the staff as well as a money counter.
- One money counter takes the deposit to the bank and remains on-site at the bank while the money is counted by an employee at the bank.
- Deposit slips are run in duplicate for each deposit and are returned to the parish. The parish secretary attaches the deposit slip to the breakdown sheet and distributes one copy to the accountant or bookkeeper to record the deposit in the general ledger cash account and then files one in the office records.
- The bookkeeper records all the contributions into the parish software and balances to the bank deposit. All collections are listed in the weekly bulletin. The weekly contributions should be posted to the parish contribution software weekly.

APPENDIX G: OFFERTORY COLLECTION LOG

Please see next page.

OFFERTORY COLLECTION LOG

MASS TIME _____

Collection _____ 1st _____ 2nd _____ 3rd

CASH COLLECTED

CHECKS COLLECTED

CURRENCY

COINS

QTY	AMOUNT	QTY	AMOUNT	QTY	AMOUNT
_____	X \$100.00 = \$ _____	_____	X \$1.00 = \$ _____	_____	X \$ _____ = \$ _____
_____	X \$ 50.00 = \$ _____	_____	X \$.50 = \$ _____	_____	X \$ _____ = \$ _____
_____	X \$ 20.00 = \$ _____	_____	X \$.25 = \$ _____	_____	X \$ _____ = \$ _____
_____	X \$ 10.00 = \$ _____	_____	X \$.10 = \$ _____	_____	X \$ _____ = \$ _____
_____	X \$ 5.00 = \$ _____	_____	X \$.05 = \$ _____	_____	X \$ _____ = \$ _____
_____	X \$ 1.00 = \$ _____	_____	X \$.01 = \$ _____	_____	X \$ _____ = \$ _____

TOTAL CURRENCY \$ _____ TOTAL COINS \$ _____

TOTAL CASH (CURRENCY AND COINS) \$ _____

TOTAL CHECKS (ATTACH TAPE) = \$ _____

GRAND TOTAL (COMBINED CASH AND CHECKS) \$ _____

CASH SORTED AND COUNTED BY	
PRINT NAME	SIGN NAME

DEPOSIT SLIP SUMMARY FROM OFFERTORY AND OTHER RECEIPTS

Date: _____

Prepared By: _____

For Office Use : GL Codes	Description Of Each Type of Revenue Collected	Currency		Coin		Checks		Total	
Deposit Slip Totals									

APPENDIX H: HOW TO OBTAIN A COPY OF THE GROUP TAX EXEMPTION

Please see next page.

HOW TO OBTAIN A COPY OF THE GROUP TAX EXEMPTION

The United States Conference of Catholic Bishops (USCCB) is the central organization holding a group tax exemption under section 501(c)(3) of the Internal Revenue Code. The USCCB Group Ruling establishes that Catholic organizations in the U.S. that are listed in the current edition of the Official Catholic Directory are recognized as exempt from federal income tax under section 501(c)(3) of the Code. A majority of the states within the United States recognize these Catholic organizations as exempt for sales tax and real estate taxes when the property is being used for religious purposes.

Contributions to organizations included in the USCCB Group Ruling are deductible as charitable contributions for federal income, estate, and gift tax purposes.

An organization included in the USCCB Group Ruling does not receive an exemption determination letter from the IRS. Rather, it relies on two documents to prove that it is exempt under the USCCB Group Ruling. These documents are:

- A copy of the current USCCB Group Ruling letter which can be obtained online at the USCCB website.
- A copy of the page from the current edition of the Official Catholic Directory on which it is located. If you do not have a copy of the Official Catholic Directory, contact Brenda D'Apolito in the Financial Services Office.

**APPENDIX I: OHIO DEPARTMENT OF TAXATION SALES AND USE TAX BLANKET
EXEMPTION CERTIFICATE**

Please see next page.

SALES AND USE TAX BLANKET EXEMPTION CERTIFICATE



Department of
Taxation

tax.ohio.gov

STEC B
Rev. 3/15

Sales and Use Tax Blanket Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

(Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Purchaser must state a valid reason for claiming exception or exemption.

Purchaser's name

Purchaser's type of business

Street address

City, state, ZIP code

Signature

Title

Date signed

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either rule 5703-9-10 or 5703-9-25 of the Administrative Code. This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.

APPENDIX J: SAMPLE CREDIT CARD AND/OR CHARGE ACCOUNT USER AGREEMENT

Please see next page.

CREDIT CARD AND/OR CHARGE ACCOUNT USER AGREEMENT

You have been granted the privilege of using the Entities credit card and/or charge account. This provides a convenience that carries responsibilities along with it. Although this card may be issued in your name, it is Entity property and must be used with good judgment. By signing this agreement, you acknowledge that you understand and will comply with all of the Entity guidelines, as listed below.

I, as an authorized and approved cardholder/signatory have been trained and fully understand and agree to the following terms and conditions regarding the use and safekeeping of the credit card and/or charge account entrusted to me:

1. I accept full personal responsibility for the safekeeping of the card assigned to me, and that absolutely no one, other than me, is permitted to use the card assigned to me. All charges are **only** associated directly to the cardholder.
2. I will be making financial commitments on behalf of the Entity and will obtain fair and reasonable prices. E.g. no first-class tickets
3. I will submit my Expense Report to the Entity at least monthly, showing expenses incurred with all required receipts attached.
4. I understand that I am personally responsible for obtaining **all** original detailed receipts (purchase and credit documents) and submitting them in accordance with the Entity credit card and/or charge account procedures, for those purchases where a receipt is required.
5. When I use the credit card and/or charge account, I understand that these purchases will result in a "receivable" against me and I am responsible for repayment of any of these charges deemed not allowable when Expense Reports are submitted to the Entity. I further understand that any unallowable amount must be repaid to the Entity within 30 days after the Expense Report has been filed.
6. In the event that I fail to repay any non-allowable amount, the Entity is authorized to withhold the full amount from any payment(s) due me from the Entity, including but not limited to payroll checks, as repayment. I understand that failure to follow these provisions more than once within any 12-month period will result in suspension of my credit card and/or charge account use.
7. I will not use the credit card and/or charge account for non-Entity related expenses, unauthorized purchases, or for personal purchases. I will immediately report, in writing, a non-Entity purchase made in error and repay the amount immediately.
8. I will immediately report the theft or loss of the credit card to the pastor/administrator/parish leader.
9. I understand that I cannot use the credit as a financial reference to obtain personal credit cards or loans.

Employee initials: _____

CREDIT CARD AND/OR CHARGE ACCOUNT USER AGREEMENT

10. I understand that any purchases made by me will be recorded and reviewed in management reports, to insure compliance with credit card and/or charge account guidelines.
11. I understand that failure to follow any of the above listed terms and conditions or if found to have misused the credit card and/or charge account in any manner may result in:
- Revocation of the privilege to use the credit card and/or charge account
 - Disciplinary action
 - Termination of employment, and/or criminal charges being filled with the appropriate authority.
12. I agree to surrender the card immediately upon request or upon termination of employment for any reason.

I, _____ hereby accept the above terms and conditions and acknowledge receipt of the credit card and/or charge account.

Employee signature

Date

Pastor/administrator/parish leader signature

Date

OFFICE USE ONLY:

CHECK ALL THAT APPLY: TYPE OF CARD: ___ VISA ___ MC ___ DISCOVER ___ STORE CARD ___ DEBIT CARD

BANK/STORE NAME: _____ CARD #: _____

ISSUE DATE: _____ EXP DATE: _____ RETURNED DATE: _____ EMPLOYEE INITIALS: _____ PASTOR INITIALS: _____

BANK/STORE NAME: _____ CARD #: _____

ISSUE DATE: _____ EXP DATE: _____ RETURNED DATE: _____ EMPLOYEE INITIALS: _____ PASTOR INITIALS: _____

BANK/STORE NAME: _____ CARD #: _____

ISSUE DATE: _____ EXP DATE: _____ RETURNED DATE: _____ EMPLOYEE INITIALS: _____ PASTOR INITIALS: _____

Employee initials: _____

APPENDIX K: SAMPLE CHECK REQUEST FORM

Please see next page.

CHECK REQUEST FORM

DATE _____

AMOUNT _____

INVOICE # _____

SUGGESTED PAYMENT DATE _____

Please attach copy of invoice and/or packing list

ENTITY TYPE (choose one) parish cemetery school other: _____

PAYABLE TO _____

PURPOSE _____

CHOOSE ONE

- Mail check directly to vendor as noted above.
 - Send check to the attention of: _____
 - Special instructions: _____
- _____

CHECK REQUESTED BY _____

APPROVAL

Employee signature

Date

Bookkeeper/Business Manager signature

Date

Pastor/administrator/parish leader signature

Date

ADMINISTRATIVE USE ONLY			
Invoice date:	_____	Check number:	_____
Invoice amount:	_____		
G/L account #:	_____	Date paid:	_____

APPENDIX L: SAMPLE PETTY CASH DISBURSEMENT FORM

Please see next page.

PETTY CASH DISBURSEMENT FORM

Please attach all supporting documentation, such as invoices, to this form.

The total amount cannot exceed \$50.

NAME _____ **DEPARTMENT** _____

PURPOSE _____ **DATE NEEDED** _____

ACCOUNT NUMBER

AMOUNT

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

APPROVED BY _____

APPENDIX M: DOY SCHOOL PERMISSION TO SPEND FORM

Please see next page.

DOY SCHOOL PERMISSION TO SPEND FORM

FOR CAPITAL EXPENDITURES OF \$10,000 AND GREATER

School name _____
School address _____
School phone number _____

We, the undersigned Principal and Financial Advisors of the school stated above, request permission to spend \$_____ for the following purpose:

Of that amount, we will need to borrow \$_____.

SCHOOL FINANCIAL STATUS

from the most recent certified annual financial report

Total annual receipts	\$ _____
Total annual disbursements	\$ _____
School assets (including any endowments)	\$ _____
School indebtedness	\$ _____
Unpaid assessments to diocese	\$ _____

- We request permission to conduct a capital campaign in the amount of \$_____ to apply toward the amount of the above expenditure.
- We have reviewed and will be in compliance with the additional information listed on the second page of this form.

President or Principal: _____

School Advisory Board: _____

DOY SCHOOL PERMISSION TO SPEND FORM

REMINDER OF KEY DIOCESAN POLICIES

- Union labor** If the project cost is \$100,000 or more, you must be in compliance with the Diocesan Union Labor Contract Policy for Renovations and New Construction or request an exemption before the project begins.
- Legal documents** All contracts must be reviewed by the Financial Services Office, diocesan legal counsel, and possibly be signed by the Bishop of his designee.
- Financing** All financing arrangements must be reviewed by the Financial Services Office and appropriate documents must be signed by the Bishop or his designee.
- Available cash** Cash equaling one half of the total project cost must be available before the project can begin.
- Insurance and Hold Harmless Agreements for contractors** All contracts must contain insurance and Hold Harmless clauses, or a separate agreement must be signed
-

EXPENDITURE

Amount requested \$ _____

Amount approved \$ _____

Amount disapproved \$ _____

More information is needed \$ _____

Rationale:

Vicar General Date

Chief Financial Officer Date

Superintendent of Schools Date

APPENDIX N: DOY PARISH PERMISSION TO SPEND FORM

Please see next page.

DOY PARISH PERMISSION TO SPEND FORM

FOR CAPITAL EXPENDITURES OF \$10,000 AND GREATER

Parish name _____

Parish address _____

Parish phone number _____

We, the undersigned Pastor and Finance Council of the parish stated above, request permission to spend \$_____ for the following purpose:

Of that amount, we will need to borrow \$_____.

PARISH FINANCIAL STATUS

from the most recent certified annual financial report

Total annual receipts	\$ _____
Total annual disbursements	\$ _____
Parish assets (including any endowments)	\$ _____
Parish indebtedness	\$ _____
Unpaid assessments to diocese	\$ _____

- We request permission to conduct a capital campaign in the amount of \$_____ to apply toward the amount of the above expenditure and request that these funds be exempt from the diocesan assessment.
- We have reviewed and will be in compliance with the additional information listed on the second page of this form.

Pastor: _____

Finance Council: _____

DOY PARISH PERMISSION TO SPEND FORM

REMINDER OF KEY DIOCESAN POLICIES

- Union labor** If the project cost is \$100,000 or more, you must be in compliance with the Diocesan Union Labor Contract Policy for Renovations and New Construction or request an exemption before the project begins.
- Legal documents** All contracts must be reviewed by the Financial Services Office, diocesan legal counsel, and possibly be signed by the Bishop of his designee.
- Financing** All financing arrangements must be reviewed by the Financial Services Office and appropriate documents must be signed by the Bishop or his designee.
- Available cash** Cash equaling one half of the total project cost must be available before the project can begin.
- Insurance and Hold Harmless Agreements for contractors** All contracts must contain insurance and Hold Harmless clauses, or a separate agreement must be signed
-

EXPENDITURE

	Expenditure	Exemption from diocesan
assessment		
Amount requested	\$ _____	\$ _____
Amount approved	\$ _____	\$ _____
Amount disapproved	\$ _____	\$ _____
Amount more information is needed for:	\$ _____	\$ _____

Rationale:

Vicar General

Date

Chief Financial Officer

Date

**APPENDIX O: SAMPLE LETTER TO SEND VENDORS REQUESTING COMPLETION OF W-9
FORM**

Please see next page.

SAMPLE LETTER TO SEND VENDORS REQUESTING COMPLETION OF W-9 FORM

DATE

RE: IRS form W-9

Dear Valued Vendor,

We are in the process of updating out vendor files. As you likely know, the Internal Revenue Service requires us to keep on file the *Taxpayer Identification Number* for individuals, partnerships, corporations, etc., and issue an annual IRS Form 1099-Misc for payments made over a certain dollar limit.

If we do not have a *Taxpayer Identification Number* on file, we may be required by law to withhold, and pay to the IRS, 28% of such payments. There are several reasons that you may be subject to this backup withholding, however the most frequent reason is that you did not furnish your *Taxpayer Identification Number* to the requester. We certainly do not want to withhold 28% backup withholding from you payments to you.

Please complete the enclosed IRS Form W-9 and return it to our office. You can find more information about the IRS Form W-9 and 1099s in general at the IRS website at irs.gov.

Thanks in advance for your help in completing this government requirement.

Sincerely,

**APPENDIX P: W-9 REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND
CERTIFICATION**

Please see next page.

REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATE

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ <input type="checkbox"/> Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do <u>not</u> check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. Other (see instructions) ▶	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions. <input type="checkbox"/>	Requester's name and address (optional)
6 City, state, and ZIP code		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number												
				-				-				
OR												
Employer identification number												
				-								

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

APPENDIX Q: NEW HIRE REPORTING CHECKLIST

Please see next page.

NEW HIRE REPORTING CHECKLIST

ITEMS TO MAINTAIN IN EMPLOYEE PERSONNEL FILE

Employee name

Hire date

Job application or resume

Each new employee must submit a resume or job application form. These forms contain information about the new employee that can be verified, such as previous employer(s) and education.

Job description

A clear definition of employee's duties and responsibilities are detailed in a job description. The job description includes the position title, duties and responsibilities, qualifications required for the job and accountability. The employee must receive a copy of the job description, and a copy placed in the employee's personnel file.

Background check and fingerprinting

All employees are bound by the provisions of the Diocese of Youngstown Child Protection Policy.

Employees must be provided with a copy of the Child Protection Policy.

The employee must read the policy and sign an authorization, verification and acknowledgement form. The form must be kept in the employee's personnel file. Employees who have regular contact with children must also be fingerprinted and participate in the "Treasured Gifts from God" training provided by the diocese.

Employee receipt and acknowledgement of Personnel Policies and Procedures

All diocesan entities should have a personnel policy and procedures manual. Each employee should receive copy of this manual, and the signed receipt or acknowledgement form should be placed in their personnel file.

I-9 verification

Employment Eligibility Verification must be completed by each new hire. The new employee must also provide proof of employment eligibility, such as a birth certificate or Green Card. This form is placed in the personnel file.

The form can be obtained online at: www.uscis.gov/files/form/i-9.pdf

Copy of employee's driver's license and social security card

Form W-4 for federal income tax withholding

All new hires must complete Form W-4 before receiving their first paycheck. This form includes information on marital status, number of dependents, and designated additional withholding amounts.

This form can be obtained online at: <http://www.irs.gov/pub/irs-pdf/fw4.pdf>

NEW HIRE REPORTING CHECKLIST

City withholding (if applicable)

Certain cities and villages (municipalities) have local income tax withholding requirements. If your institution is located in a municipality that has a tax, you are required to withhold local income taxes from your employees.

The Ohio Department of Taxation provides a listing of all municipalities with tax withholding requirements at: <http://www.tax.ohio.gov/municipalities.aspx>

The direct link for 'The Finder' tool to search by the Employer's address is:

<https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/AddressLookup/LookupByAddress.aspx?taxType=Municipal>

If an employee works in a taxable municipality, the city tax code for their employer's physical location (City Emp box) must be entered on the IOI Employee Maintenance / Tax Setup screen.

If a currently taxed municipality code is not entered, this required withholding will not be calculated or deducted from the employee's gross wages. The entity could be held liable to pay these taxes, if it is not properly withheld from the employee's wages and remitted to the respective city.

Local school district withholding (if applicable)

Ohio law requires that you determine if an employee lives where a school district income tax in effect. If so, the employer must withhold this tax from the employee's compensation – even if you do not conduct business or operations in that school district.

The Ohio Department of Taxation provides a listing of all school districts with tax withholding requirements at: http://www.tax.ohio.gov/school_district_income.aspx

The direct link for 'The Finder' tool to search by the employee's address for their Ohio school district tax code is:

<https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/AddressLookup/LookupByAddress.aspx?taxType=SchoolDist>

IOI recommends that School District Tax Code should be indicated on **all** employee Tax Setup records (whether or this tax is currently in effect). The local school district code should be entered in the Schl Res box on the IOI Employee Maintenance / Tax Setup screen.

If a currently taxed school district code is not entered, the required withholding tax will not calculate or deducted from the employee's gross wages. The entity could be held liable to pay these taxes if not properly withheld from the employee wages and remitted to the respective school district.

NEW HIRE REPORTING CHECKLIST

IOI and BAS email notification worksheet

This worksheet lists various events for full-time, part-time and seasonal/temporary status employees. The IOI Payroll New Hire/Rehire section should be completed for this specific employee event.

The direct link to this form is: <https://doy.org/wp-content/uploads/2018/12/IOI-and-BAS-Email-Notifications-V2.xlsx>

The bookkeeper should then send a SEPARATE email for each new hire/rehired employee to **both** Rose Vocature (rvocature@youngstowndiocese.org) and Marijo Orbin (morbin@youngstowndiocese.org) in the Financial Services Office.

The email subject line should contain this information: DYnnn – Employee Name (New Hire or Rehire).

Employee benefit programs summary sheet

This document lists the benefits available for each employee classification: Full-time, Part-time and Seasonal/Temporary. This document should be given to **all new hires**.

Summary pf employee benefits by employee classification (FT/PT/Seasonal)

There is a separate document for each employment classification that should be given to new hires or current employees when their classification changes. This form should be signed by the employee and the original kept in the employee's personnel file. A signed copy should be given to the employee.

Electronic benefits enrollment website (full-time employees only)

When a full-time benefit eligible employee is hired, the bookkeeper must enter an email address on the IOI employee demographics screen, to subsequently enable the employee access to the Benefit Allocation Systems, LLC (BAS) website: www.myenroll.com to elect or waive benefits.

If the employee does not have an email address, the bookkeeper should complete the new hire elections for the employee.

Diocese of Youngstown 403(b) Plan Enrollment Form and Beneficiary Form

If the employee elects to participate in the DOY 403(b) Plan, they must complete the 403(b) Enrollment Form and should complete the Beneficiary Form. –OR- the employee may access the Principal Financial Services, Inc. website to enroll online at: www.principal.com. We strongly encourage employees to use the principal website instead of submitting the electronic forms available on the diocesan website.

NEW HIRE REPORTING CHECKLIST

Diocese of Youngstown 403(b) Plan Enrollment Form and Beneficiary Form (continued)

If the employee completes the electronic forms available on the www.doy.org website, the original forms should be placed in the employee personnel file, and a copy submitted to Mike Terlecki at the Diocese of Youngstown Financial Services Office, 144 West Wood St, Youngstown OH 44503, by postal mail, fax, or posted by the bookkeeper on the secured IOI DocXchange Area.

The direct link to these forms on the diocesan website Resources tab / Finance are:

403(b) enrollment form: [https://doy.org/wp-](https://doy.org/wp-content/uploads/2018/05/403BEnrollmentForm2018.pdf)

content/uploads/2018/05/403BEnrollmentForm2018.pdf

403(b) beneficiary(s) form: <https://doy.org/wp-content/uploads/2018/05/BeneficiaryForm.pdf>

Direct deposit authorization

All employees must have their payroll directly deposited into their bank account to eliminate use of paper checks.

An authorization form must be signed permitting the diocesan entity to electronically deposit compensation into the employee's designated account(s). The form is available on the IOI Pay website.

Also, a voided check, deposit slip or proof of account from the bank, should be provided to the diocesan entity for verification of the employee's bank routing and account number.

Emergency contact information sheet

It is important to have emergency contact information for all employees; in case anything was to happen to the employee, the employer knows who to contact. This information should be kept in the employee personnel file and must be entered on the IOI employee demographic screen.

Other items to be maintained in the employee personnel file

- Performance evaluations
- Awards or citations for excellent performance
- Records of attendance or completion of training programs
- Any contract or written agreement, receipt, or acknowledgment between the employee and the employer, such as an employment contract or an agreement relating to a company-provided car
- Notes on attendance or tardiness
- Warnings and/or other disciplinary actions
- Information on complaints against employee
- Documents relating to the employee's departure from the institution, such as reasons why the employee left or was fired)
- Unemployment documents
- Insurance continuation forms

**APPENDIX R: FULL-TIME EMPLOYEE DEFINITION AND SUMMARY OF EMPLOYEE
BENEFITS**

Please see next page.

FULL-TIME EMPLOYEE DEFINITION AND SUMMARY OF EMPLOYEE BENEFITS

A full-time employee works at least 20 hours per week and a minimum of 1,000 hours per year.

Full-Time employees are immediately eligible for unemployment insurance, workers compensation insurance and the 403(b) Retirement Plan. For all other benefits, full-time employees are eligible for benefits on the first of the month following 30 days of full-time employment, or on the first of the month following the transition from part-time to full-time employment.

Benefits with employee paid premiums may be elected on a pre-tax or post-tax basis, with the exception of the 403(b) Retirement Plan this is always a pre-tax deduction and the Voluntary Life Insurance this is always a post-tax deduction.

The New Hire Status (NHS) Period is defined as the initial 60 days of **first-time** Diocese of Youngstown employment.

Unemployment Insurance (employer paid)

Workers Compensation Insurance (employer paid)

403(b) Retirement Plan (employee paid) - **Principal Financial Group** is our provider.

Employees may begin salary deferral contributions **immediately** upon completion and submittal of enrollment forms through either the online method at www.principal.com, or by completing the electronic forms available on the diocesan website which may be emailed or sent postal mail to Mike Terlecki at the Financial Services Office. This plan allows employees to save money utilizing 'pre-tax' dollars. The employee deferrals are tax exempt from federal and state of Ohio income taxes.

On the plan entrance date following the employees one year anniversary date of employment the employer will match up to 4% or the employee 403(b) contributions. Plan entrance dates are January 1 and July 1 of each year. Both the employee and employer matching contributions are invested in the employee's 403(b) account with Principal Financial Group during the week following each biweekly payroll check date.

Healthcare Insurance: Medical, Prescription Drug, Dental and Vision (employee and employer paid) **Anthem Blue Cross/Blue Shield** is our medical, prescription drug, and vision provider. **Guardian** is our dental provider.

This insurance offers employee, spouse, children and family options and may be elected or waived within 60 days of the NHS Period. Subsequent to the NHS Period and for current employees, changes in coverage may only be completed because of a qualifying life event or during the annual fiscal open enrollment period.

Life Insurance (employer paid) - **Met-Life** is our provider.

This benefit is 1.5 times the employee annual salary. The insurance benefit is reduced by 35% for an employee ages 65-69, by 50% for an employee ages 70-74, and by 75% for employee ages 75 and older.

FULL-TIME EMPLOYEE DEFINITION AND SUMMARY OF EMPLOYEE BENEFITS

Long Term Disability (employer paid) - **Met-Life** is our provider.

This benefit is 60% of your pre-disability monthly income up to a maximum of \$7,500 after at least 180 days of long-term disability.

Voluntary Products (employee paid) - **Met-Life** is our provider. These benefits offer employee, spouse and children options. **These benefits are portable upon termination of employment.** These benefits may be elected within 60 days of new hire employment or during the annual fiscal open enrollment period. The Voluntary Products include:

- **Voluntary Life Insurance** - During the **NHS Period ONLY** there is a guaranteed issue of 3 times the salary amount or \$100,000, whichever is less. Subsequent to the NHS Period benefits may only be elected or changed during the annual fiscal open enrollment period **and** a statement of health is required before approval of any benefit amount.
- **Voluntary Accident Insurance** - Is always a guaranteed issue.
- **Voluntary Critical Illness Insurance** - Is always a guaranteed issue.

ADDITIONAL NOTES

Benefits Enrollment must be completed within 60 days of employment at: myenroll.com. This website provides a documents library that includes detailed schedules for ALL the benefits listed above.

Employees may cancel elected benefit coverages at any time during the year.

IOI Employee Self-Service (ESS 2.0) provides employees online access to their pay stubs and W2s at: www.ioipay.com. To initiate this access, the employee must provide an email address. Then the bookkeeper will initiate the IOI registration request.

Employee Signature

Date

**APPENDIX S: PART-TIME EMPLOYEE DEFINITION AND SUMMARY OF EMPLOYEE
BENEFITS**

Please see next page.

PART-TIME EMPLOYEE DEFINITION AND SUMMARY OF EMPLOYEE BENEFITS

A part-time employee works less than 20 hours per week and less than 1,000 hours per year.

Part-time employees are immediately eligible for the following benefits:

Unemployment Insurance (employer paid)

Workers Compensation Insurance (employer paid)

403(b) Retirement Plan (employee paid) - **Principal Financial Group** is our provider.

Employees may begin salary deferral contributions **immediately** upon completion and submittal of enrollment forms through either the online method at www.principal.com, or by completing the electronic forms available on the diocesan website which should be emailed or sent postal mail to Mike Terlecki at the Financial Services Office. This plan allows employees to save money utilizing 'pre-tax' dollars. The employee deferrals are tax exempt from federal and state of Ohio income taxes.

ADDITIONAL NOTES:

IOI Employee Self-Service (ESS 2.0) provides employees online access to their pay stubs and W2s at: www.ioipay.com. To initiate this access, the employee must provide an email address. Then the bookkeeper will initiate the IOI registration request.

Employee Signature

Date

**APPENDIX T: SEASONAL EMPLOYEE DEFINITION AND SUMMARY OF EMPLOYEE
BENEFITS**

Please see next page.

SEASONAL EMPLOYEE DEFINITION AND SUMMARY OF EMPLOYEE BENEFITS

Seasonal/Temporary employee works intermittently during the year.

This includes job functions such as seasonal maintenance workers, seasonal groundskeepers, seasonal athletic coaches, and substitute teachers.

Unemployment Insurance (employer paid)

Workers Compensation Insurance (employer paid)

ADDITIONAL NOTES:

IOI Employee Self-Service (ESS 2.0) provides employees online access to their pay stubs and W2s at: www.ioipay.com. To initiate this access, the employee must provide an email address. Then the bookkeeper will initiate the IOI registration request.

Employee Signature

Date

APPENDIX U: SAMPLE PARISH FINANCE COUNCIL INFORMATION SHEET

Please see next page.

PARISH FINANCE COUNCIL INFORMATION SHEET

Parish	Name	Email address	Home address	Term start date	Term end date

APPENDIX V: PARISH INTERNAL CONTROL QUESTIONNAIRE

Please see next page.