

Parish Financial Review Verification & Certification

Parish (PJP) Name _____ (Full name of the Parish Association which includes city)

Step 1. Business Manager Validation

I, the undersigned business manager/bookkeeper validate that the Parish financial reports provided to the parish finance council and pastor for their review were produced AFTER the accounting fiscal year was closed and that the accounting operating month is July of 2023 or later.

Validation signifies that there were no changes made to the submitted fiscal year-end Statement of Financial Position and Statement of Activities.

Signature _____

Date _____

Name Business Manager / Bookkeeper

Step 2. Finance Council Verification

Date of Review: _____

Files provided and Financial and supporting documents prepared by: *(bookkeeper or business manager):*

Name Business Manager / Bookkeeper

1. All checking accounts must be audited by the financial review team for accuracy and irregularities. Examples of accounts within a parish are: church/parish accounts, school accounts, altar society/booster club accounts, cemetery accounts, bingo accounts.
2. The review team must inspect canceled checks from each account for multiple months to ensure that checks are written for legitimate purposes and to businesses with which the parish/institution does business. Please ensure that checks have been cashed and that cashed check exhibited correct payee. Also, verify that checks were not altered prior to cashing. (This process is especially critical for parish/school entities using handwritten checks).
3. The review team should verify that payroll tax returns are being filed on a timely basis. Additionally, it should be verified that payroll taxes are being paid on time. *(payroll review is for July through December 2022).*

Process: Review team consists of Parish/Institution Finance Council members. From the provided Accounts Payables files, a random selection of bills and checks are selected. Typically, the team selects entries from different checking accounts or from various months of the single checking account. If irregularities are found in accounts, on canceled checks, on the payment of payroll taxes or tax returns, or if the parish is not complying with the financial control guidelines, contact the Bismarck Diocese Internal Auditor.

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Review team names and signatures:

<input type="text"/>	_____	_____
Council Member Name	Signature	Date

<input type="text"/>	_____	_____
Council Member Name	Signature	Date

<input type="text"/>	_____	_____
Council Member Name	Signature	Date

<input type="text"/>	_____	_____
Council Member Name	Signature	Date

<input type="text"/>	_____	_____
Council Member Name	Signature	Date

Step 3. Pastor Certification

I, the undersigned, as Pastor, respectfully submit herewith a statement of the financial status of the said Parish Association, in accordance with Synod Statute 254. I certify that I have compared this statement with the records on file in the principal office of the Association and find them correct. Furthermore, I have reviewed all the reconciled Bank, or Financial Statement(s) as of June 30, 2023.

_____	_____
Signature	Date

<input type="text"/>
<i>Pastor</i>

Due OCTOBER 1, 2023