

§3900 INTERNAL AUDITING

Commentary

The internal auditing program is meant to be a learning experience for pastors, parish bookkeepers, and finance councils of parishes. If a critical violation of policy is discovered, it must be addressed immediately.

§3901 Internal Audits

§3901.1 Policy The finances of each parish in the Diocese of Springfield in Illinois will be examined on a regular basis. The diocesan Bishop can determine that certain parishes will be examined on the basis of reasonable concerns made known to the diocesan bishop or he can determine that parishes will be selected at random. Representatives of the diocesan Office for Finances or their representative will be allowed to examine the books and records of each parish and to interview the pastor, parish staff, and parish volunteers.

Procedures

- A. The goal is to conduct internal audits every three years.
- B. The end of the internal audit ordinarily requires the finance council of the parish meet with a representative of the diocesan Finance Office to review the complete report. Whether this can be done on a regular basis depends on the staff of the diocesan Office for Finances.
- C. The pastor and the parish finance council are to send to the Vicar General/Moderator of the Curia a written response to any finding in the report, outlining a corrective action plan.
- D. All books and records are to be made available to the auditor and truthful, direct answers are to be given to any question asked. Complete honesty and full cooperation is expected at all times from the pastor, staff members of the parish, or volunteers in the parish.
- E. Parishes selected can be selected at random. Parishes that share one pastor may be audited at the same time. The Bishop reserves the right to review a parish at any time, even if the three-year period has not elapsed. When the pastor of a parish is changed, a financial review is normally scheduled, however; if a regularly scheduled review was recently completed, a determination will be made if the review needs to be repeated at a shorter interval.