



ARCHDIOCESE OF PHILADELPHIA PARISH ORGANIZATIONS POLICY

Some parish organizations mistakenly believe that the funds in their bank accounts are not parish property. The Archdiocese strongly recommends that all checks and other disbursements from parish organization accounts are generated by the parish bookkeeper or other designated employee. Clearly the parish does not want to discourage the spirit of volunteers that is so prominent and necessary in our parishes, but it is an unfair burden for any parish organization to place financial responsibility for proper cash controls on their officers or other volunteers. Some parishes have instituted centralized control of all parish organizations' funds, thus providing some degree of personal protection to their volunteers. The following outlines the minimum expected internal controls surrounding parish organizations.

Parish Organization Bank Accounts

1. Organizations associated with the parish should be recognized by the parish council as a matter of written record and should be subject to fiscal control by the pastor.
2. An itemized record of receipts and expenditures should be filed in the parish office periodically (monthly, quarterly, or annually) and made available upon request of the pastor.
3. The parish office should be reviewing, signing and dating, or completing the bank reconciliation and reviewing the cancelled checks on a regular basis (monthly, quarterly, or annually).
4. Organizations should only have separate bank accounts based on the approval of the pastor.
5. The pastor should be included as an authorized signer on all affiliated organizations that use the church tax ID number. This ensures the pastor is aware of all accounts in the name of the parish, and prevents an organization from keeping parish related assets (bank accounts) out of the control of the pastor with the ability to close the account or put money in an account that the pastor is not aware of or has access to.