

## Appendix A – Checklist for Auditors of Church and Parish Accounts

Name of Parish

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For the year ended December 31, \_\_\_\_\_

Your name

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Your address

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Your phone number

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Your email

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Your signature

Date signed

Please answer the following questions. If you have any questions or require additional direction, please reach out to the diocesan financial controller at [FinancialController@nspeidiocese.ca](mailto:FinancialController@nspeidiocese.ca)

Expenses	Yes	No	Comments
Are cheques issued in sequence to avoid any gaps or irregularities?	<input type="checkbox"/>	<input type="checkbox"/>	
Do canceled cheques have two signatures?	<input type="checkbox"/>	<input type="checkbox"/>	
Are the signatures consistent with authorized signing authorities?	<input type="checkbox"/>	<input type="checkbox"/>	
Have any signing authorities signed cheques payable to themselves?	<input type="checkbox"/>	<input type="checkbox"/>	
Have you agreed a sample of cheques to corresponding invoices to ensure accuracy and proper authorization of expense?	<input type="checkbox"/>	<input type="checkbox"/>	
Are there any cash withdrawals on the bank statements? If yes, document the reason in the comments section	<input type="checkbox"/>	<input type="checkbox"/>	

Do all non-cash debit transactions represent legitimate bank charges?	<input type="checkbox"/>	<input type="checkbox"/>	
Are any blank cheques signed in advance?	<input type="checkbox"/>	<input type="checkbox"/>	
Are there bank reconciliations for all twelve months?	<input type="checkbox"/>	<input type="checkbox"/>	

Revenue	Yes	No	Comments
Are the offerings as listed in the Vestry Book consistently signed by two unrelated individuals who have jointly counted the collections?	<input type="checkbox"/>	<input type="checkbox"/>	
Have you traced a sample of deposits as recorded in the Vestry Book to the bank statements?	<input type="checkbox"/>	<input type="checkbox"/>	
Have you traced a sample of deposits to the bank statements to ensure weekly consistency?	<input type="checkbox"/>	<input type="checkbox"/>	
Does the total of the tax receipts issued appear reasonable compared to the deposits for the year?	<input type="checkbox"/>	<input type="checkbox"/>	
Does the total revenue for the year reconcile to the total deposits for the year?	<input type="checkbox"/>	<input type="checkbox"/>	
Are all Parish investments registered in the name of the Parish?	<input type="checkbox"/>	<input type="checkbox"/>	

Other areas	Yes	No	Comments
Did the Parish file its annual T3010 Charity Information Return with Canada Revenue Agency for the prior year?	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	

Are separate individuals responsible for collections, counting, and receipting for special fundraisers?		<input type="checkbox"/>	<input type="checkbox"/>	
Does the parish council receive regular financial reports?		<input type="checkbox"/>	<input type="checkbox"/>	
Does the parish maintain secure storage of financial records for a minimum of seven years?		<input type="checkbox"/>	<input type="checkbox"/>	
Does the Parish have any amounts receivable year-end		<input type="checkbox"/>	<input type="checkbox"/>	
If yes, are these amounts included in accounts receivable on the balance sheet?	N/A <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the parish maintain secure storage of financial records for a minimum of seven years?		<input type="checkbox"/>	<input type="checkbox"/>	
Describe how endowments and bequests are reported to and documented by your Parish Council				
Provide details of any loans outstanding:		N/A <input type="checkbox"/>		
Name of Creditor				
Balance owing at December 31				
Monthly payment				
Final payment due date				