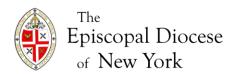
Before completing this form, please save it to your computer. When you are finished, please save it, print it, sign it, scan it, and upload the scan, together with the supporting documents, at dioceseny.org/2023audits.



INTERIM ALTERNATIVE AUDIT PROCEDURE FOR 2023

For use in 2024 by congregations with Net Operating Incomes of less than \$750,000, unless they need a certified audit for another reason. For further guidance on completing this form, please download the accompanying workbook.

Congre	gation_		City or town			
Audit year: 2023		2023				
		ee members, e/position:				
If you ar	e unabl	e to answer "Ye	Les" to any question below, please explain why in the Co	nments se	ction at the en	
GENERA	L REVIEW	ı		✓ = Yes	✓ = See	
_			vious year available?		Comments	
2.			ns included in previous years' audits been implemented?	H	H	
3.	Are Vestry minutes for the year complete?				Ħ	
4.		-	nent Committee is authorized to expend or investfunds,	_	<u>—</u>	
••			h committee meetings complete?	П		
5.			the Vestry and such Finance/Investment Committees.		_	
6.		udget approved		П	П	
0.		•	nage allowance voted prior to being paid?	Ħ	Ħ	
		•	unbudgeted expenditures approved?	Ħ		
		_	unusual receipts noted?			
		•	ed "yes" to c. above, could you trace to recorded receipts	· 🗖		
7.		•	reports to the Vestry complete?			
8.		•	nation prepared at least annually for the Vestry and	_		
		gation?	, ,	П		
9.	_	u examine a cop	Ħ			
10.). Was the Parochial Report filed on time? (March 1 is the canonical due date)					
	. Are insurance records and property records complete?					
	2. Are insurance coverages adequate?					
	3. Have you seen the Articles of Incorporation and the By-laws?				Ш	
	14. Is there a space use agreement and insurance certificate for each outside					
	organiz	zation using chu	rch facilities?			
15.	Have st	taff and volunte	ers attended safe church workshops as required?			
CASH B	ALANCES,	INVESTMENTS &	Іпсоме			
16.	Have y	ou checked to s	ee that all operating cash accounts (including all passboo	k _		
	savings	accounts) have	e been reconciled regularly throughout the year?	Ш	Ш	
17.	Review	ı all organizatio	n cash accounts (ECW, Guilds, etc.).			
	a.		n reconciled regularly?			
	b.	Organization a	accounts may not be used for general parish purposes (e.g	·- <i>,</i>		
		to receive flow	ver donations or pay altar expenses). Are the organizatior	١		
		accounts free	of activity that should have been in the operating fund?	Ш	Ш	
	c.	•	perating fund activity in organization accounts, was it			
			e Parochial Report?			
	d.	List any accou	nts that exist that you were unable to examine in notes.			
				✓ = Yes	√ = See Comments	

CASH BALANCES, INVESTMENTS & INCOME (CONTINUED)	✓ = Yes	✓ = See
18. Examine year-end statements of any invested funds. Are all investments	_	Comments
properly recorded on the books?		
19. Were any restricted gifts received during the year?		
20. Has the congregation respected donor restrictions on all current and past gifts?		
21. Review procedures and control of plate collections, other cash receipts and		
deposits. Do these systems provide adequate controls?	님	片
22. Are contribution statements sent out at least quarterly?	님	님
23. Do contribution statements show the pledge balance?	Ц	Ш
CASH DISBURSEMENTS		
24. Did you receive a list of authorized signatories for each account?	Ш	ш
25. Examine a selection of disbursements.		
26. Are there invoices (not statements) for disbursements?	님	H
a. Are there authorizations for disbursements?	님	H
b. Do checks have the specified number of authorized signatures?	H	H
c. Is the accounting system used adequate and properly maintained?	ы	Ш
LIABILITIES		П
Are clergy and lay pension payments calculated correctly and up to date?	H	H
27. Is payment of the diocesan Apportioned Share current?	H	H
28. Are any diocesan loans current?	H	H
29. Are utility and insurance payments current?	Ħ	Ħ
30. Are any mortgage or other loan payments current?		
DISCRETIONARY FUNDS	П	
31. Is the account in the name of the church?	Ħ	Ħ
32. Was the account set up by Vestry resolution?	Ħ	Ħ
33. Is the church's tax ID number used for the account?	_	_
34. Is the discretionary account free of operating fund activity, or if there was		
operating fund activity in the account, was it included in the Parochial Report?	_	
35. If the account was used for personal expenses which the IRS would consider		
taxable, were these amounts included in the priest's W-2?	_	_
PAYROLL	П	П
Are workers properly classified as either employees or independent contractors?		Ħ
36. Are 1099s issued to independent contractors who made more than \$600?		
37. Do payroll records indicate that filing requirements were met and that withheld	_	
taxes & all employer taxes were properly calculated and remitted?		片
38. Do the salaries authorized in the budget match the amounts that were paid?		닏
39. Was all compensation, including any bonus, reported on the W-2?	Ш	
PAROCHIAL REPORT		
40. Compare the annual report to the Parochial Report. Are all amounts entered on		
the Parochial Report in accordance with the Parochial Report instructions?		П
41. If not, has a revised Parochial Report been prepared and submitted?		Ħ
	_	
LITIGATION		
42. Is there any current or threatened litigation involving the congregation?		Ш
	✓ = Yes	√ = See
		v = 566

Comments

COMMENTS List here, or in a separate letter, comments about any question above that you could not answer in the affirmative. Please number your comments to correspond to the question you are commenting on.
RECOMMENDATIONS
List here, or in a separate letter, any recommendations about needed improvements in systems or controls. Anything included here should be discussed with the congregation's leadership.
REQUIRED ACCOMPANYING DOCUMENTS Alternative Audits should include the following attachments. Please check to indicate that they are present:
 1. 12/31/2023 Bank Reconciliations for ALL bank accounts belonging to the congregation or its organizations. 2. 12/31/2023 Profit and Loss statement. 3. 12/31/2023 Balance Sheet
AUDIT COMMITTEE'S CERTIFICATION We certify:
 that we have performed the procedures outlined above; that we have noted all exceptions on this form or in an attached letter; that we have included all recommendations on this form or in an attached letter.
Audit Committee members' names (please print) and signatures
Date
Audit Committee chair's telephone number

Audit Committee chair's e-mail address

Please Note that All Completed

Worksheets and Supporting

Documents Must be Uploaded

Using the Form at dioceseny.org/2023audits.

In the event that you are unable to submit using the online form, you may mail your completed audit and attachments to: $\frac{1}{2} \left(\frac{1}{2} \right) = \frac{1}{2} \left(\frac{1}{2} \right) \left$