

# Catholic Audit Readiness Checklist

A practical checklist for parishes, diocesan ministries, religious orders, Catholic charities, foundations, apostolates, and Catholic nonprofits preparing for an audit, review, compilation, or Form 990 support.

## Core accounting records

- Final trial balance for the fiscal year under review
- General ledger detail for all balance sheet and revenue accounts
- Prior-year audited, reviewed, compiled, or internally prepared financial statements
- Current chart of accounts and list of all bank, investment, and debt accounts
- Accounting system access or exported reports in PDF and spreadsheet format

## Cash, offertory, grants, and contributions

- Bank statements and reconciliations for every account
- Offertory, online giving, grant, program service, and donation revenue detail
- Restricted gift, donor restriction, capital campaign, and grant schedules
- Deposit logs, counting sheets, merchant statements, and online giving reports
- Documentation for large or unusual receipts

## Expenses, payroll, debt, and governance

- Accounts payable listing and vendor support for significant expenses
- Payroll registers, clergy compensation support, stipends, and benefit invoices
- Debt, lease, insurance, construction, and major contract agreements
- Finance council, board, committee, and leadership minutes
- Prior-year Form 990 and current-year Form 990 support, if applicable

## Suggested next step

Before the CPA request list arrives, assign one owner for each major area above and keep a status tracker with columns for responsible person, due date, document location, and open questions.

General information only. This document does not constitute legal, tax, or accounting advice for any specific organization. Final requirements should be confirmed with the CPA, diocese, lender, grantor, or governing body requesting the report.