

# Catholic Parish Internal Controls Checklist

A practical checklist for offertory, disbursements, bank reconciliations, finance council oversight, restricted funds, and accounting access.

## Offertory and receipts

- Two unrelated counters are present for collections whenever practical
- Counting sheets are signed, dated, and compared to deposits
- Online giving reports are reconciled to deposits and donor records
- Cash is secured before counting and deposited promptly
- Restricted gifts and second collections are identified before posting

## Disbursements and cards

- Vendor invoices are approved before payment
- Check signing, online bill pay, and ACH access are limited and reviewed
- Credit card statements include receipts and documented approval
- New vendors and changes to vendor banking details are independently reviewed
- Clergy stipends, reimbursements, and unusual payments are documented

## Monthly review

- Bank reconciliations are completed and reviewed monthly
- Finance council receives balance sheet, income statement, budget comparison, and restricted fund activity
- Unusual variances are explained in writing
- Accounting access is reviewed after staff or volunteer changes
- Building funds, capital campaigns, and ministry funds are reconciled to detail schedules

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.