



CONFERENCE OPERATIONAL AND FINANCIAL AUDIT

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INTRODUCTION

The National Council of the United States, Society of St. Vincent de Paul is pleased to provide you with this “*Conference Operational and Financial Audit*” manual. An audit is a way to review practices and procedures to ensure proper handling and operations. The Rule and Bylaws emphasize the need for an annual Conference audit. People generally think that an audit is a financial matter. However, an audit in SVdP should cover more than just the Treasurer’s financial portion of Conference operations. It should include a basic review of the overall operations of the Conference.

The Goal

The National Council’s primary goal, as well as that of Diocesan and District Councils, is keeping its Conferences strong and healthy, helping the Conferences, and not getting in their way as they do the work that God has set out for them. The purpose of this document is to provide Conference leaders with information on how to organize the effort of a Conference audit, accomplish the task, and report it to the proper people.

When Conferences are considered, we must look at the variety of possibilities:

1. Some Conferences are part of a District Council that is part of a (Arch)Diocesan Council that has control over the corporate structure within the Diocese.
2. Some Conferences are part of a District Council that is part of a (Arch)Diocesan Council that has little control over the Society within the Diocese.
3. Some Conferences are part of a District Council (with no (Arch)Diocesan Council) that has control over the corporate structure of the Conferences within its area of coverage.
4. Some Conferences are part of a District Council (with no (Arch)Diocesan Council) that has no or little control over the Society within its area of coverage.
5. Some Conferences are Isolated Conferences and have no District Council to report to.
6. Some Conferences within the above structures have no special works of any kind and do basic Conference work.
7. Some Conferences within the above structures have stores and/or special works that they coordinate besides doing normal Conference work. Within these works, they may or may not have paid staff.
8. Some Conferences are Special Works Conferences and have a limited amount of activities they perform.
9. Many Conferences come under Councils that have Executive Directors and other staff, both paid and unpaid.

As you can see, we have a lot of environments, circumstances and situations that we encounter when relating to Conferences.

What the Society Expects

From a general standpoint, the Society expects its Conferences to perform an audit annually. This is stated in a number of different ways in a number of documents. By Resolution 124 of the National Council, the Nationally Approved Bylaws and Resolutions of the National Council have the same authority as The Rule.

In Part III of The Rule, Statute 27 states: *When deemed appropriate Council Presidents should require audits or audit reviews of the Conferences (at minimum, an internal review), or of Councils, and Special Works under the auspices of their Council.*

In the Nationally Approved Bylaws for Conferences, Article 12 states: *Their [Conference] Governance responsibilities include but are not limited to: electing the Conference President; approving the annual budget; approving Presidential appointments; compiling a timely annual report; reviewing and evaluating the Conference annual audit; from time to time responding to requests or directives from higher Councils; and reviewing and evaluating the leadership, mission, and planning of the Conference.*

Also, in the Nationally Approved Bylaws for Conferences, Article 16 states: *Each Conference will undertake annually, an internal audit and report the results to the District Council or next higher Council and shall submit in a timely manner an annual report to the District Council or in the case of an Isolated Conference to the next higher Council.*

In the Manual, on page 30 is the following: *Officers or leaders of voluntary organizations must conform to all procedural requirements of state corporate law, as well as their own charters and bylaws. Strict adherence to all regulations governing recordkeeping and corporate procedures (including regular audits) helps protect the public, the Society, and Vincentian members against deceit and misuse of funds.*

This Document — Guidelines, Not Rules

Within the Society of St. Vincent de Paul there exists The Rule, Bylaws and Resolutions of the National Council constituting the formal regulations of the Society which must be adhered to by all Vincentians. With a few exceptions, this document contains guidelines, not rules. Guidelines are flexible. They are meant to be adaptable to Conferences. A few suggestions are strongly made, reflecting years of experience. Those items that are consistent with The Rule and Bylaws are clearly emphasized. Diocesan and District Councils also have bylaws and resolutions that amplify local circumstances.

Based on Part III of The Rule, Statute 27 (as shown above), Diocesan and District Councils should make it a formal policy to coordinate the practice and review of annual audits from the Conferences within their area of jurisdiction.

There is no formal audit process defined by the National Council at this time. Please consider this a recommended format for the annual Conference audit.

Additional Information

Please go to the National Council website (www.svdpusa.org) – click on SVDP Members along the top of the home page, this will take you to the membership section of the National Council website. There you will find an enormous amount of information that will help you to grow in your membership as well as help you to better understand the many, varied aspects of the Society. Take time to peruse these documents.

These documents were produced by:

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Acknowledgements

This document is a result of the efforts of a number Vincentians. This document reflects the recommendations from various sources on what should be included in an audit of the Society's basic unit. In particular, I would like to thank the Atlanta and Phoenix Diocesan Councils whose documents contributed to the financial audit portion of this document. I would also like to thank the following Vincentians for their efforts in the final compilation of this document: Louise Coniglio, Althea Graham, Frank Kiobassa, Emiel Michelet, John Miscik, Paul Novotny, and Marvin Ropert. Their edits, insights and comments were invaluable in completing this document.

Michael S. Syslo
Editor

WHAT AN AUDIT INCLUDES

It is important here to repeat what was presented at the beginning of the introduction. The Rule and Bylaws of the Society emphasize the need for an annual Conference audit. People generally think that an audit is a financial matter. However, an audit in SVdP should cover more than just the Treasurer's financial portion of Conference operations. It should include a basic review of the overall operations of the Conference.

A basic review of the overall operations should take into account:

1. Minimum Requirements for Existing Traditional Conferences (Resolution 071);
2. Requisite operational expectations of a Conference such as meeting frequency, doing Home Visits, working in pairs, etc.;
3. Non-financial recordkeeping and procedures; and
4. Financial recordkeeping and procedures.

This may seem to be an excessive and overwhelming process; but, as will be seen in the following pages, it is a simple and straightforward process that can be accomplished with minimal effort.

WHO SHOULD DO THE AUDIT

There are two types of audits that are requested by the Society. The first is the simple internal audit and it applies to 90+% of all Conferences in the Society. This document will focus on the simple internal audit.

The second is a formal audit performed by a CPA or an Accounting firm. This second type of audit usually applies to Conferences that have a store and/or one or more special works. The formal audit is required because of the complexity of the operation and sometimes is required if the Conference receives federal funding for its special works. Sometimes a formal audit is also required as part of the fulfillment a grant from a foundation or other organization. This type of audit (unless performed pro bono) tends to be expensive – with the cost fully dependent on the complexity of the audit process.

Internal Audit

Because the audit, in the past, has typically been thought of as a financial review, the standard recommendation over the years has been to have two members of the Conference (not including the Treasurer) do a review of the financial condition and Conference procedures

related to the funds of the Conference. There is a sample process for this provided in the Treasurers Handbook published by the National Council. There is also a similar process offered as a Best Practice from one of our Councils that is available on the National website. However, with the Conference operational audit that is recommended in this document, the performance of the audit by two members of the Conference being audited may be considered to be inappropriate. It can still be done by two members of the Conference being audited, but it is less likely that they will be objective in their review. Reviewer objectivity is something to strive for in an audit.

Reviewers must be two unrelated persons who are not involved in the financial procedures of the Conference (including counting/depositing money and/or signing/issuing checks/ payments).

Because the audit covers more than finances, it is more appropriate for the audit to be performed by Vincentians from outside of the Conference. Here are recommendations for teams that should perform the audit.

1. **For Isolated Conferences.** An Isolated Conference is one that exists in a diocese where there is not a District Council or Diocesan Council. If there is only one Conference in the diocese, then the recommendation is that the Regional Vice President should assign two people from elsewhere in the region to perform the Conference audit.

If there are two or more Isolated Conferences in the diocese, the Regional Vice President should assign a team as described above or arrange a rotating audit to be performed. The rotating audit would have members from Conference A audit Conference B, members from Conference B audit Conference C, members from Conference C audit Conference D, and so on until members of the LAST Conference audit Conference A. This keeps the audit team independent and, hopefully, objective in the process. If using the rotating audit, it is a good idea to shift the sequence of the Conference audits. This helps alleviate the problem of the same people doing the Conference audit each year.

2. **For Conferences within a District Council.** The rotating audit is a real possibility here. The rotating audit would have members from Conference A audit Conference B, members from Conference B audit Conference C, members from Conference C audit Conference D, and so on until members of the LAST Conference audit Conference A. This keeps the audit team independent and, hopefully, objective in the process. If using the rotating audit, it is a good idea to shift the sequence of the Conference audits. This helps alleviate the problem of the same people doing the Conference audit each year.

Another possibility is that the District Council can form a team that can audit each of the Conferences in the District. This team could be made up of paid and/or unpaid members of the Society. As in the rotating scheme above, this keeps the audit team independent and, hopefully, objective in the process. It also provides a benefit in that the District Council is immediately aware of the status of the Conference.

3. **Where there is a Diocesan Council.** For those Conferences that are also part of a Diocesan Council, the audit team may come from the Diocesan Council rather than from the District Council.

The key is that the audit team, however it is formed, should be independent of the Conference to be audited and objective in its review process.

WHEN SHOULD THE AUDIT BE DONE

There are two specific recommendations within The Rule, Bylaws and Manual as to when the audit should be done: 1) annually and 2) before a new President begins his/her term. The best date selection that fulfills this is to schedule the Conference Audit to be performed each year between August 15 and September 15. This will ensure that the audit has been completed and reviewed by the Conference before the end of the fiscal year (September 30) and before the new President would typically take office. It also ensures that the current President and Officers accept the results of the audit before the new Officers are in place.

RESOLUTION 071

On September 4, 2009, the National Council passed Resolution 071. This resolution authorized the document “Minimum Requirements for Existing Traditional Conferences.” The purpose of the document was to identify (in a succinct list of specifications from The Rule) what are the bare minimum requirements to be fulfilled for a Conference to be considered in good standing within the Society. A copy of that document can be found in the chapter titled “Minimum Requirements.”

Each of the specifications (or requirements) was accompanied by a pointer to where it is referenced in The Rule and/or Manual. There is another document available that gives a full explanation of each of the items, showing the references in The Rule, Manual, Bylaws, and other important source material. This additional document (What is Expected of a Conference) is available on the National Council website under the section titled Governance-in-a-Box.

No attempt is being made here to explain each of the requirements. It is sufficient to understand that the Minimum Requirements for Existing Traditional Conferences is the basis for part of the audit. The minimum requirements are incorporated into the questionnaire that is to be used in the audit process.

OPERATIONS REVIEW

It has been said by a number of Vincentians, “I joined the Society to help people – not to follow a bunch of rules or do a lot of paperwork.” Unfortunately, life is not that simple. When you join any organization, you are expected to follow the rules of that organization and to represent it well. It is the same with the Society and more so; since SVdP receives funds from donors to do works of charity, we are accountable for the proper use of those funds. Therefore, it is important to occasionally verify that we are acting properly and are fully accountable to our stakeholders: those we serve, our donors and our fellow Vincentians.

Operationally, there are a number of things that come into play in determining if a St. Vincent de Paul Conference is functioning as it should. One of the things that should be uppermost in our minds as Vincentians is the three objectives of the Society: growth in holiness (spirituality), growth in community (friendship), and growth in service. Everything that is designed into the operations of the Conference is in place to help fulfill the three objectives.

The Minimum Requirements are intended to fulfill the purpose stated above. There are basic concepts emphasized in those requirements; but, keep in mind that the sequence of their listing does not signify any priority. Here is a brief look at each of those requirements.

Bylaws

Before 2003, the old Rule included the principles of the Society as well as its structure and operational concerns. When the new Rule was enacted, The Rule contained the principles of the Society. The structure and operational concerns were placed in a separate document called bylaws. The National Council formally approved two sets of Bylaws for Conferences, and everything in those two sets has the same authority as The Rule. The Bylaws for Conferences without a Board of Directors is appropriate for 99% of all Conferences in the country. Some Conferences have a complex structure with multiple stores and/or special works; those could use the Bylaws for Conferences with a Separate Board of Directors. Every Conference is expected to have adopted a set of bylaws corresponding to one of those formats.

No Discrimination in Membership

There is to be no discrimination in allowing people to be members of the Society. Generally speaking, everyone can be an Active Member, Associate Member or a Contributing Member. The only two exceptions to this are: 1) only Catholics may be Active Members and 2) because of the Safe Environment concerns and regulations within the Catholic Church, certain people (because of their backgrounds) cannot be in ministry.

Meeting Frequency

The Society requires that all Conferences meet at least twice each month. And, each meeting must meet certain criteria before it is considered an official meeting: quorum, spiritual segment, fellowship segment, and service segment. Because of the fact that the members as a whole make all of the decisions, it is important that minutes are reviewed and a Treasurer's financial report is given at each meeting. Members working together at a special work or service project does not fulfill the meeting requirement.

Officers

Every Conference must have four officers: President, Vice President, Secretary and Treasurer. Each officer position must be held by a different person. Every Conference is expected to have a Spiritual Advisor as well. This requires at least five members. The average Conference size in the United States is 23.

Spirituality in Each Meeting

The standard Conference meeting agenda calls for prayer at the beginning and end of each meeting. It also specifies a spiritual reading along with a discussion of the topic by members. A typical spiritual reading and discussion will take 10 – 15 minutes.

Spiritual Advisor

As mentioned above, each Conference is to have a Spiritual Advisor. This is more than a title conferred upon someone. The Spiritual Advisor is expected to attend all meetings, be in attendance for the full meeting, and promote the spiritual growth of all of the members. During the meeting, the Spiritual Advisor is expected to lead the opening and closing prayers, lead the spiritual reading and discussion, and keep all members on track with their spirituality during business portions of the meeting. This includes being familiar with The Rule and helping to ensure that it is being complied with. If at any time one or more members get out of hand, the Spiritual Advisor should remind them that Vincentians respect one another in the conduct of Conference business.

Aggregation

Aggregation is the process that acknowledges that a Conference is formally part of the International Society. After a Conference has been active for a year, it is expected to apply for Aggregation. This requires an application to be filled out and passed up the SVdP hierarchy to the National Council Office for submission to the Council General International.

No Discrimination in Service

There should be no discrimination in the service to those in need. Vincentians are to be open to helping anyone who comes to us. This does not mean we cannot say "no." It means that our decision should be based on our assessment of the need, our resources, and love.

Service by Two Vincentians

All Vincentian work must be done by two Vincentians. This refers to home visits, interviews and all other activities. There are many solid reasons for requiring this which relate in many cases to ensuring the safety and security of the Vincentians as well as those we serve.

Person-to-Person Contact

Vincentians are expected to provide person-to-person service to those in need. Although referral to other agencies and co-pays with other agencies are permitted, the normal ministry of the Society to those in need is based on person-to-person contact by its members.

Home Visits

Home visits by Vincentians are the primary method of service in the Society. Meeting people by telephone or in locations other than their home is permitted, but is not the norm and should be considered a rare exception.

Participation in the District

The Conference is regularly represented in all District Council meetings by the Conference President (or his/her proxy). The Conference participates in the activities sponsored by the District Council regularly. This is an important aspect of solidarity among Vincentians.

Formation and Training

Every Conference is expected to form and train their members in the Vincentian way. The Ozanam Orientation and other training programs are offered regularly to ensure the members are properly formed and trained. Every new member and every officer are required to attend an Ozanam Orientation.

Annual Reports

Every Conference is required to submit an Annual Report of its activities and finances each year to its District Council. The forms are designed and distributed by the National Council. Isolated Conferences are expected to submit their Annual Reports directly to the National Council.

Reporting to the Parish

Every Conference gives a summary report of its activities and finances to the Pastor and parishioners at least on an annual basis. Quarterly is recommended but annually is the requirement.

Relationship With the Clergy

It is the expectation of the Society that every Conference have a good relationship with the clergy. Relationships are a two way street; however, in the view of the Society, it is the obligation of the Conference to ensure that good relationship.

The Rule

All members of the Conference are supposed to know, understand and comply with The Rule. Every effort is to be made to help the members know and understand The Rule. A recommendation has been promoted throughout the country to have the members read and discuss at least one article/statute of The Rule at each meeting. Every member should understand that, if any portion of The Rule is not being followed, that member should ask why and challenge the violation.

Operations Summary

These are the operational aspects of the Conference that need to be reviewed and confirmed annually. The questionnaire associated with this portion of the audit will be found in the chapter titled SVdP Annual Internal Audit Worksheets: Operations Review Questionnaire. The next portion of this document is dedicated to keeping proper records.

RECORDKEEPING REVIEW

All donors, Vincentians, and those we serve benefit from the appropriate use of donated funds and other resources, as demonstrated by proper documentation. Ensuring the records are being kept properly is an essential part of any audit. Part of the operational review is to ensure that the various records are kept for a sufficient time period and are kept confidential. The Manual of the Society, page 32, has a short list of time periods for documents that can be used for the review. It is reproduced here for convenience.

Annual Conference Report*	Permanent
Letters of Aggregation.....	Permanent
Bank Deposits.....	3 Years
Bank Reconciliations.....	3 Years
Bank Statements.....	7 Years
Cancelled Checks.....	7 Years
Invoices Received.....	7 Years
Case Records & Cards.....	3 Years
General Correspondence.....	3 Years
Meeting Minutes.....	7 Years
Minute Books.....	7 Years
Treasurer Statements.....	7 Years

*including statistics, membership list, and items with historical significance

The confidentiality of the information we maintain related to those people that we serve is an important aspect of the Vincentian way. The audit should assure the Conference members and the members of the Council that the records are secure. Confidentiality also calls for us to destroy (not simply discard) the records when the retention time is expired. Shredding is the recommended method of destruction.

One additional consideration should be kept in mind. During any seven year period, there will be multiple people in the various officer roles. It is important that there is a smooth transition of records moving from one officer to the new one.

In the chapter titled SVdP Annual Internal Audit Worksheets, Recordkeeping Checklist contains a short checklist to use to ensure this portion of the review is complete.

FINANCIAL REVIEW

Before going into the details of the financial review, there are two additional items from the Minimum Requirements for Existing Traditional Conferences that refer more to finances than they do to operations.

Bank Account

Every Conference is required to maintain its bank account(s) separate from the parish and separate from the personal accounts of any of the members. There shall be no co-mingled funds. The funds of the Conference must be in standalone accounts not tied to the parish or any of the members. The only exception to this is when a Conference has an approved reserve account. To avoid any perception of hoarding, the reserve accounts should be approved by the next upper Council. The funds in the reserve may be combined into a shared investment account as long as the Conference has sole access to its funds.

Society Expenses Only

All donations to the Society may be used for the legitimate expenses of the Society: assistance to those in need, operational expenses, support of upper Councils, meeting expenses, etc. No Society funds may be given to fund other organizations. The exception to this is in the case of a co-payment where the Conference and the other organization have agreed to share the cost of helping a specific family or individual. This type of transaction does not fund the other organization.

The Financial Audit

Please use the Financial Review Worksheet (found in the chapter titled SVdP Annual Internal Audit Worksheets) to complete the following:

1. Verify signers on the account with the signature card at the bank.
2. Review the Conference Guidelines for disbursing funds.
3. Randomly select one month from each quarter of the fiscal year being examined. For each of the selected months, check income:
 - a. Verify that the deposits reflected on the bank statements agree with the income recorded in Conference records.
 - b. Select one deposit randomly for each month to verify that the count sheet, deposit slip, Conference records, and bank statement all agree.
 - c. Review the reconciliation of the Conference's ending book balance (on the Financial Report) with the bank statement to make sure they agree.
4. Check expenditures by randomly selecting at least three (3) disbursements from each of the four months being reviewed:

- a. Compare the amount on the check with the amount on the bank statement.
- b. Make sure that checks listed on the reconciliation “clear” the bank on the following month’s bank statement. (If a check has not cleared in the following month, determine if a stop payment is necessary.)
- c. Determine whether the disbursement is recorded in the correct expense classification on the monthly financial report.
- d. Determine that the disbursement is supported by proper documentation including case record form, receipt, check request form, and/or invoice.

THE AUDIT PROCESS

The following is the process that should be used in performing the Conference Audit. It is assumed at this point that the review team has been selected and the audit has been scheduled properly with the Conference and all necessary participants. Remember that reviewers must be two unrelated persons who are not involved in the financial procedures of the Conference to be audited (including counting/depositing money and/or signing/issuing checks/ payments). The other participants are the President, Secretary and Treasurer of the Conference being audited. Each Officer is involved at a different point in the process.

Here are the steps to be followed in performing the audit.

1. Review this manual and the SVdP Annual Internal Audit Worksheets to ensure understanding of the process to be followed.
2. Review any previous audits to determine if the problems outlined have been addressed and corrected.
3. The Operations Review Questionnaire is to be answered by the reviewers in the presence of the President, Secretary and Treasurer. The President, Secretary and Treasurer are present to answer the questions and to give some possible insight into the resolution of non-compliance items.
4. The Recordkeeping Checklist is to be filled out by the reviewers in the presence of the Secretary and Treasurer. The Secretary and Treasurer are present to answer questions and show the appropriate records as reviewed.
5. The Financial Review Worksheet is to be filled out by the reviewers in the presence of the Treasurer. The Treasurer is present to answer questions and provide the appropriate items for review requested by the reviewers.
6. Reviewers will complete the Verification of Audit Form (found in the chapter titled SVdP Annual Internal Audit Worksheets) and submit the Form and Worksheets to the Conference

President who then reviews the Conference Audit with the members of the Conference. The Conference then verifies the action to be taken, if needed.

7. The Conference President forwards the results of the audit and steps to be taken to the District Council President by September 15th each year. If the Conference being audited is an Isolated Conference, the Form and Worksheets should be forwarded to the Regional Vice President.

MINIMUM REQUIREMENTS

The Society of St. Vincent de Paul
National Council of the United States
Minimum Requirements for Existing
Traditional Conferences

Existing Traditional Conferences must:

- Adopt Bylaws within one year, (National Council Approved Bylaws are attached).
- Review the following “Minimum Requirements for Existing Traditional Conferences” and develop a plan to correct areas in which the conference is not meeting the requirements of the Rule.
 1. The Conference excludes no one from membership based on age, sex, race or ethnic background. Rule, Part I, 3.2
 2. The Conference meets regularly and frequently, and not less often than twice a month. Weekly meetings are desirable but not mandatory. Rule, Part I, 3.3.1, Part III, Statute 5
 3. The Conference has four or more active members and a full slate of officers: President, Vice President, Secretary and Treasurer. Rule, Part III, Statute 12
 4. Prayer, spiritual readings and reflection are a part of each meeting. Rule, Part III, Statute 7
 5. The Conference has an active, trained Spiritual Advisor who attends full meeting regularly and accepts responsibility to promote the spiritual life of the Conference. Rule, Part I, 3.13, Part III, Statute 15, U.S. Manual Pages 48-49
 6. The Conference is aggregated or has filed an application if (it) has been in existence for one year or more. Rule, Part I, 3.8, Part III, Statute 6
 7. The Conference serves all those in need regardless of age, sex, race, ethnic background or life style. Rule, Part I, 1.4 Part III, Statute 8
 8. All home visits and other interviews are made by two Vincentians. Rule, Part II, Statute 8
 9. The Conference has person-to-person contacts with the needy, whenever possible. Rule, Part I, 1.2, Mission Statement
 10. Home visits are the primary focus of work for traditional conferences. U.S. Manual Page 23
 11. The Conference maintains a bank account separate from the parish, under the control of the conference Treasurer. Rule, Part III, Statutes 12 and 24, U.S. Manual, Pages 26 and 30

12. The Conference attends District meetings and takes part in programs and events sponsored by their District/Diocesan Councils. Rule, Part I 3.6, Manual Page 36
13. The Conference sends its members to formation and training sessions offered by the Society, particularly the Ozanam Orientation. Rule, Part I, 3.6, 3.12, Part III, Statute 10
14. The Conference submits Annual Reports to the District/Diocesan Council.
Rule, Part III, Statutes 22 and 23
15. The Conference presents at least an Annual Report of its activities to the Pastor and people of its parish, preferably through the parish bulletin.
Rule, Part III, Statutes 22 and 23, U.S. Manual Page 30
16. The Conference maintains a positive relationship with the clergy. Rule, Part I, 5.1
17. All donations go to the works of the **Society to maintain Society structure, both nationally and internationally**. No donations are used to fund other charities no matter how worthy. Rule Part I, 3.14, Part III Statute 26
18. The Conference provides required support for Councils/Region. Rule Part III, Statute 25
19. The Conference knows and follows the Rule of the Society. U.S. Manual Page 14

SVdP ANNUAL INTERNAL AUDIT WORKSHEETS

OPERATIONS REVIEW QUESTIONNAIRE

Region _____ Diocese _____

Diocesan Council _____ District Council _____

Conference _____ Date of Audit _____

Names of Reviewers: 1) _____

2) _____

- A. Have all issues from previous audits been resolved? ____ Yes ____ No
If No, explain in comments what is the plan to correct this?
- B. Has the Conference adopted a set of bylaws that is in compliance with the Nationally Approved Bylaws for Conferences? ____ Yes ____ No
If No, explain in comments what is the plan to correct this?
- C. Does the Conference exclude any person or group from membership? ____ Yes ____ No
If Yes, explain details in comments and what is the plan to correct this?
- D. Does the Conference meet at least twice monthly – fulfilling the minimum requirements of a meeting? ____ Yes ____ No
If No, explain in comments what is the plan to correct this?
- E. Does the Conference have at least five members, four of whom are designated as officers: President, Vice President, Secretary and Treasurer – each office held by a different person? ____ Yes ____ No
If No, explain in comments what is the plan to correct this?
- F. Does the Conference meeting have opening and closing prayer and also a spiritual reading followed by a discussion among the members of the reading? ____ Yes ____ No
If No, explain in comments what is the plan to correct this?
- G. Does the Conference have an active Spiritual Advisor, who attends all meetings, attends the full meetings and participates in the meetings as prescribed for a Spiritual Advisor? ____ Yes ____ No
If No, explain in comments what is the plan to correct this?

- H. Does the Conference have a letter of Aggregation from the Council General or is the Conference in the process of being Aggregated? Yes No
 If No, explain in comments what is the plan to correct this?
 If Yes, explain in comments where is the Letter of Aggregation displayed?
- I. The Society has a non-discrimination policy toward those we serve. Does the Conference ever violate this policy? Yes No
 If Yes, explain details in comments and what is the plan to correct this?
- J. It is traditional within the Society that ALL works of Vincentians are to be performed in pairs. Does the Conference ever violate this? Yes No
 If Yes, explain details in comments and what is the plan to correct this?
- K. Does the Conference ever perform service to those we serve that does not entail person-to-person contact by members? Yes No
 If Yes, explain details in comments and what is the plan to correct this?
- L. Does the Conference use home visits as the primary method of providing service to those in need? Yes No
 If No, explain in comments what is the plan to correct this?
- M. Does the Conference regularly participate in the meetings and activities of the District Council? Yes No
 If No, explain in comments what is the plan to correct this?
- N. Have all of the members of the Conference attended an Ozanam Orientation as required by the Society? Yes No
 If No, explain in comments what is the plan to correct this?
- O. Are the members of the Conference encouraged to/sent to attend appropriate training sessions as provided by the Society? Yes No
 If No, explain in comments what is the plan to correct this?
- P. Does the Conference annually fulfill its obligation to submit an Annual Report to the next higher Council? Yes No
 If No, explain in comments what is the plan to correct this?
- Q. Does the Conference submit a summary of its activity to the Pastor and parishioners at least annually? Yes No
 If No, explain in comments what is the plan to correct this?
- R. Have all members of the Conference been given a copy of The Rule and been encouraged to read and understand it? Yes No
 If No, explain in comments what is the plan to correct this?
- S. Does the Conference regularly discuss passages from The Rule during the Conference meetings? Yes No
 If No, explain in comments what is the plan to correct this?

Comments (please indicate the letter associated with the question and then give explanation) Attach an additional page if necessary.

RECORDKEEPING CHECKLIST

Place a checkmark to the right of the record category if the Conference is, in fact, keeping this record schedule.

Annual Conference Report*	Permanent	_____
Letters of Aggregation.....	Permanent	_____
Bank Deposits.....	3 Years	_____
Bank Reconciliations.....	3 Years	_____
Bank Statements.....	7 Years	_____
Cancelled Checks.....	7 Years	_____
Invoices Received.....	7 Years	_____
Case Records & Cards.....	3 Years	_____
General Correspondence.....	3 Years	_____
Meeting Minutes.....	7 Years	_____
Minute Books.....	7 Years	_____
Treasurer Statements.....	7 Years	_____

*including statistics, membership list, and items with historical significance

If the Conference is non-compliant with retention of its records in any of the above categories, please explain what will be done to correct this.

Are the records maintained in a secure way or place to ensure the confidentiality of the information kept there? ___ Yes ___ No

If No, what will be done to correct this? _____

Are the records properly destroyed when the retention period is expired?

___ Yes ___ No

If No, what will be done to correct this? _____

FINANCIAL REVIEW WORKSHEET

Choose one month from each group:

1st Quarter: October – November – December: _____

2nd Quarter: January – February – March: _____

3rd Quarter: April – May – June: _____

4th Quarter: July – August – September: _____

For each selected month, have available:

- Conference Financial Statement
- Bank Statement
- Reconciliation page
- Count sheets and deposit slips for the month
- Case worksheets for the month
- Someone available with access to CMS.

(circle one)

Reviewers are familiar with the Treasurers' Handbook/Appendix	Yes	No	
The signers on the account have been verified with the bank.....	Yes	No	
Funds are collected according to Income Procedures.....	Yes	No	
Funds are disbursed according to written Conference Guidelines.....	Yes	No	
Letters/e-mails sent to donors who contributed \$250 or more at one time.....	Yes	No	
The Conference has separate accounts under the control of the Conference.....	Yes	No	

First quarter (Oct-Nov-Dec) Month/Year selected: _____

DEPOSITS

	Yes	No	Comment
Do all deposits on the bank statement match the deposits on the Financial Report?			
Does the bank statement's reconciled amount match the Financial Report balance?			
Select one deposit: \$ _____ Date _____ Do the amounts on the count sheet, deposit slip and bank statement all match?			

EXPENDITURES For the month, select at least three disbursement records.

Expenditure #1:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Expenditure #2:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Expenditure #3

Payee: Amount \$_____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Second Quarter (Jan-Feb-Mar) Month/Year selected: _____

DEPOSITS

	Yes	No	Comment
Do all deposits on the bank statement match the deposits on the Financial Report?			
Does the bank statement's reconciled amount match the Financial Report balance?			
Select one deposit: \$ _____ Date _____ Do the amounts on the count sheet, deposit slip and bank statement all match?			

EXPENDITURES For the month, select at least three disbursement records.

Expenditure #1:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Expenditure #2:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Expenditure #3

Payee: Amount \$_____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Third Quarter (Apr-May-Jun) Month/Year selected: _____

DEPOSITS

	Yes	No	Comment
Do all deposits on the bank statement match the deposits on the Financial Report?			
Does the bank statement's reconciled amount match the Financial Report balance?			
Select one deposit: \$ _____ Date _____ Do the amounts on the count sheet, deposit slip and bank statement all match?			

EXPENDITURES For the month, select at least three disbursement records.

Expenditure #1:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Expenditure #2:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Expenditure #3

Payee: Amount \$_____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Fourth Quarter (Jul-Aug-Sep) Month/Year selected: _____

DEPOSITS

	Yes	No	Comment
Do all deposits on the bank statement match the deposits on the Financial Report?			
Does the bank statement's reconciled amount match the Financial Report balance?			
Select one deposit: \$ _____ Date _____ Do the amounts on the count sheet, deposit slip and bank statement all match?			

EXPENDITURES For the month, select at least three disbursement records.

Expenditure #1:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Expenditure #2:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

Expenditure #3

Payee: Amount \$_____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record form, receipt, check request form, an/or invoice)			

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