

# St. Vincent de Paul “SVdP”

## Conference Financial Practices Manual



First of all, thank you for volunteering and helping us serve. We are proud to have you as a Vincentian and cannot wait to see you grow as stewards to those most in need.

### Requirement

*In the words of our Patron, “Let the missionaries obtain receipts for all that they distribute, so that they can make an accounting of it, lest for any reason the funds have been diverted or even a single penny has been applied elsewhere. And you will report to me monthly the sums you have distributed.” – St. Vincent de Paul,*

1631

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## **FINANCIAL RECORD KEEPING REQUIREMENTS:**

All Conferences are required to keep the following records:

- All documents mentioned in the “Manual of SVdP of the US”, Chapter 2, Section 2.1, & “Retention Schedule” (page 39).
- Sales Tax Reports (Where fund-raisers are conducted.)
- IRS Form W-9 (Where rent assistance and other services are provided.)
- Financial List:
  - List of all donations separated by type (Cash vs Non-Cash)
  - List of all donor's information
  - List of monetary assets (For example: Gift Cards)
  - Any additional information as required by the Society's annual audit

## **FINANCIAL REPORTING REQUIREMENTS:**

Conferences are required to file a Monthly Report with the Archdiocesan Council by the 15<sup>th</sup> of the following month. Monthly Report forms and filing instructions are found on the web site [www.svdpsa.org/members/annual and monthly reports](http://www.svdpsa.org/members/annual%20and%20monthly%20reports)

### **Attachments to the Monthly Report are:**

- Copy of the reconciled bank statement for each account that the conference maintains.
  - Or Reconciliation Report from Xero
- Copy of Detailed Transaction History / Check Register
  - Not needed if using Xero
- Copy of all checks plus copy of all deposits.
  - Not needed if uploading to Xero
- Names, addresses and total amount of donations for all donors
  - Not needed if inputting in Xero

## **Expectations**

This manual is developed to help guide you with accounting duties and help you serve others most efficiently. It is written in simple plain text to make things easier and to try to simplify the daily, monthly and annual accounting obligations of your conference. With that said, your position with the conference is held to a higher standard than most, and by volunteering as the treasurer you are taking on an integral responsibility for your conference. You do not have to be an accountant or have financial experience of be a treasurer. All you need is to be willing to learn, pay attention to details and know that you are taking on a fiduciary responsibility to help the Society serve those most in need.

## References

- “Rule of the International Confederation of the Society of St. Vincent de Paul” (the “Rule”)
- “Manual of the Society of St. Vincent de Paul in the United States” (the “Manual”)
- Vincentian Leadership Handbook: “Conference President”

## Communication

A word of advice: Good financial information is only as good as its users<sup>1</sup>. We must strive to communicate timely and accurate information.

## Errors, Fraud and Theft

Please communicate any suspicious activity to the Conference President, District President, SW SVdP Council Office including conference support specialists, Executive Director, and Council President. These persons are charged with reporting to local authorities, if necessary.

## Help

Do you need help? If Excel or Xero are new to you, and the previous Conference Treasurer is not able to assist you, please contact your district president as soon as possible. They will either schedule a meeting to coordinate training or find a local conference treasurer who is able to help you.

**What to do if you are placed in the treasurer position without guidance, help and or do not feel comfortable (This could be for any reason):**

1. Contact the Conference President and ask for guidance.
2. If he or she is not available or helpful
  - a. Ask the District President for guidance
    - i. They may refer you to another treasurer in the district.
3. Contact the SW SVdP Council accounting and financial office and ask for guidance.
  - a. If you do not get a response, contact the SW SVdP Council Treasurer @ [treasurer@svdpsa.org](mailto:treasurer@svdpsa.org)

## Duties of the Conference Treasurer:

1. Safeguard and protect resources
2. Keep financial records (Income and Expense)
3. Budget and communicate the financial health of the conference
4. Annual Internal Audit (“Rule”, Part III, Statutes 22 & 27)

## **1. Safeguard and Protect Resources**

The first duty is to ensure that the conference's resources are protected. We do this by implementing controls (rules) to help protect our limited resources. These are documented in "Conference Operating Procedures".

The conference must establish its own policies and procedures to regulate resources given to those we serve. This helps reduce judgement calls and biases of members. Without proper policies and procedures, the wellbeing of the conference is at risk. This can be as simple as an internal document that limits how much the conference members give to those we serve at one time, how this is tracked and how exceptions are made.

### **Duties:**

1. Keep good documentation and records of all transactions.
  - a. "Rule", Part II, Section 3.20
  - b. See example templates for sample documents at <https://svdpsa.org/>.
  - c. Examples of documentation and records:
    - i. Check copies
    - ii. Receipts
      1. Recommendation: In chronological order, by vendor
    - iii. Donation slips
    - iv. Cash receipts
    - v. Use a conference form for lost receipts.
      1. Please have two key Vincentians sign off on this form.
  - d. All financial documentation and records should be kept according to the "**Record Keeping Checklist**" on page 20 of this document
    - i. Establish a permanent file for documents needed to be kept for more than 7 years.
2. Only use conference bank accounts and credit cards.
  - a. Never co-mingle funds with an outside or personal bank account.
3. Reimbursements of expenses are allowed.
  - a. All reimbursements must be approved and documented by an independent (Not related to each other or appearing to be biased) officer.
4. Make timely and consistent bank deposits.
  - a. Best practice would be weekly deposits.
  - b. You **MUST** keep copies of deposit slips or have carbon copies of deposits.
5. Never give checks or cash directly to those we serve.
  - a. Do not use pay apps. **Note: Check fraud has been an issue where checks have been modified, copied, etc.**

6. If your conference uses gift cards and vouchers, you must do the following:
  - a. Track each gift card by keeping an accounting journal of each card purchased or donated to the conference.
    - i. Label each card and/or track the serial number of each card.
  - b. Track each gift card that has been distributed.
    - i. Gift cards are **only** to be used to help those in need.
    - ii. See <https://svdpsa.org/> for a template
  - c. Protect and secure the gift cards and vouchers.
    - i. Best practice would be to limit access to the gift cards.
  - d. Do not use gift cards internally to substitute for cash or check.
7. Never collect donations for another nonprofit's organizational purpose outside of SVdP.
  - a. "Rule", Part III, Statute 26
8. Reconcile/balance financial accounts every month.
  - a. Bank accounts
  - b. Gift card and or Voucher ledger
9. Always have the Conference President review and double check monthly reports and accounting records.
  - a. It is mandated that both the Treasurer and the President sign off on this document.
    - i. If these two positions are related persons, please have an independent third-party review and sign.
    - ii. The President may institute an audit of records at any time or may review records themselves. ("Rule", Part III, Statute 27)
10. Take an annual inventory of goods. The year-end for the conference is September 30. The annual inventory counting must be done on or near this date every year.
  - a. Assets
    - i. Gift Cards
    - ii. Vouchers
    - iii. Etc. (Does not include fixed assets like desks, computers etc.)
  - b. Non-cash goods
    - i. Food (by weight)
    - ii. Clothing (Use our guide at <https://svdpsa.org/>)
    - iii. Donated Furniture, fixtures, household goods (Use our guide at <https://svdpsa.org/>)
    - iv. Hygiene and other products (Use our guide at <https://svdpsa.org/>)

## **2. Keep Financial Records**

(Use the existing reporting method or Xero)

**Income (Should be kept on a daily log or in Xero and totaled tracked on a monthly basis)**

### **1. Cash**

- i. Cash received needs to be documented, recorded per transaction, and deposited.
  - 1. Date
  - 2. Name
  - 3. Address
  - 4. Restrictions for use

### **2. Checks**

- i. Checks received need to be copied, recorded per transaction and deposited.
  - 1. Date
  - 2. Name
  - 3. Address
  - 4. Restrictions of use

### **3. Non-Cash Items received need to be documented and recorded per transaction.**

**(We do not provide a value to the donor.)**

#### **i. Food**

- 1. Date
- 2. Name
- 3. Address
- 4. Restriction of use
- 5. Food must be valued.

#### **ii. If there is no receipt:**

- 1. The food must be weighed.
- 2. Use the rate of \$1.74 per pound for 2021 as your In-kind value amount (This will update every year)
  - a. Check with the SW SVdP Central Council for updated rates.
  - b. Example if 30 cans of green beans are donated:
    - i. You can weigh one can. If the weight is 15 ounces, the math would be:  $15 \times 30$  (cans) = 450 ounces  
 $450/16$  (ounces in a pound) = 28.125 pounds. Lastly take  $\$1.74 \times 28.125 = \$48.94$ . This would be your income number.
    - ii. If you want to weigh each item and add the totals together, you can as well.

4. **Non-Food items** (Clothing, household goods, Hygiene products, etc.)
  1. Use the guide posted on the website: [www.svdpsa.org](http://www.svdpsa.org)
  2. If the item is not posted on the website's guide, please contact the SW SVdP council support representative: (210) 225-7837.
5. **Grants**
  - i. Please document grants applied for and received.
    1. Applications must be sent to the SW SVdP council prior to submission for approval and to make sure no other conferences have applied already.
    2. Grants received must be documented on the conference's monthly report or in Xero.

## **Expenses**

1. **Cash**
  - a. A no cash policy is best.
    - i. Cash is hard to track and easy to be lost or unaccounted for.
  - b. Keep receipts.
    - i. Use substitute form if lost.
      1. See <https://svdpsa.org/> for forms
  - c. Document cash expense.
    - i. See <https://svdpsa.org/> for forms.
  - d. At least one officer must approve all cash purchases.
  - e. Record the transaction
2. **Checks**
  - a. Make sure the bank statement shows check images and or make a copy of the check.
  - b. Checks of "\$150 or more" must be approved and documented by two independent officers. A log must be kept.
    - i. A higher threshold maybe set at the conference level. Please have officers approve this and keep a record of the approval.
  - c. Keep receipts.
    - i. Use substitute form if lost.
    - ii. See <https://svdpsa.org/> for the sample form
  - d. It is recommended that conference checks bear two signatures.
    - i. Must be independent parties (Not related or married)
  - e. Store checkbooks in a secure area.
  - f. Never sign blank checks.
  - g. Never give checks to those we serve.
    - i. Mail or deliver checks directly to the Payee
  - h. Record the transaction.



### **3. ACH/Debit**

- a. Debit cards
  - i. Limit access.
  - ii. Limit spending thresholds or vendors where they may be used.
  - iii. Limit signers.
- b. Keep all receipts.
  - i. Use substitute form if lost.
    1. Use <https://svdpsa.org/> for the sample form.
- c. Keep Secure.
- d. Limit automatic transactions.
- e. Do not automatically electronically store the conference's financially sensitive data (logins, bank account number, etc.). For example, when your computer says, do you want to save passwords, NO!

### **4. Credit Cards (CC)**

- a. Limit access
- b. Limit line of credit options and spend thresholds
- c. Limit users and who can have a credit card
- d. Keep all receipts
  - i. Use <https://svdpsa.org/> for the sample form.
- e. In your accounting software the CC must be listed on your balance sheet.
  - i. The transaction cannot be listed and paid separately as a bank transaction.

### **Income and Expenses Best Practices:**

1. Keep up with the accounting daily/weekly.
  - a. Enter transaction into "**Excel**" or "**Xero**" as it is received or spent.
    - i. Not based on the deposit or bank statements
  - b. Reconcile daily or monthly ("**Xero**" reconciles on a daily basis)
2. Documentation, documentation, documentation!!!
  - a. Keep track and document all transactions.
  - b. Gather donor information and data.
    - i. Use form at <https://svdpsa.org/>
    - ii. If it is dropped off or the donor wants to stay anonymous please note this.
3. Make deposits in a timely manner (do not hold funds).
  - a. Keep copies
4. Do not mix or co-mingle funds. (Personal or business)

5. Try your best to not duplicate processes.
6. Remember our primary mission is to serve; however, understand that accounting is part of the responsibility of the conference.
7. Do your best to step back and ask, “Is there a better way to do this and does this follow the conference accounting manual?”
8. Close the conference for an internal work day at least once annually. Use this day to improve and reflect.
9. Parish Support
  - a. If your parish directly hands over individual cash and checks, then these need to be documented as individual donations given directly to the Conference. The income would be recorded as ‘Church Poor Box’.
  - b. If the parish provides one check from the church, the donor is the church.
    - i. Please ask the responsible party for an itemized list of the details of the donations. Retain this as part of the record keeping process.
  - c. If you receive miscellaneous donations directly from parishioners this is miscellaneous revenue unless it is a fellow Vincentian as well.

**10. Cash:**

- a. Avoid using cash.
- b. If you must use cash, set a low cash expense threshold. We suggest anything more than \$50.00 needs officer approval.
  - i. Use <https://svdpsa.org/> for the sample form.
- c. If you must have a petty cash box (we strongly urge against this):
  - i. It must be accounted for as if it is a separate bank account.
  - ii. Document both incoming and outgoing cash.
  - iii. Secure this box and do not make it known to members or those in need.

**11. Reminder**- You may have to be stern as a treasurer. We recommend setting a stern tone early and guard conference funds with your best effort. Remember not everyone understands or values the treasurer’s obligations.

- a. You may have to demand receipts.
  - i. Document uncompliant members or situations and report this to the conference president
- b. Communicate your expectations.
- c. Contact the SW TX SVdP Council support specialist, executive director and/or council President if you have any major concerns or issues. Especially issues pertaining to fraud, theft or unethical behavior.

### **3. Budget and Communicate the Financial Health of the Conference**

**Budgeting:** The process of budgeting starts with gathering historical data to reflect upon and use a guide to set an expectation for the future. Remember, setting a budget is very important because it gives us a goal to meet. This will allow us to further grow the Society and to serve those most in need to the best of our abilities. See the online template as a starter guide.

#### **The Budget processes**

1. **Gather historical data.**
  - a. Use your last 2-5 years of annual reports
    - i. See the budget template <https://svdpsa.org/> for the sample form.
2. **Gather officers and key volunteers** and set a meeting.
  - a. Keep an open mind. This is a brainstorming meeting, and there is no wrong answer.
  - b. Discuss the current and prior year SW SVdP council financial expectations.
    - i. Are there any major conference goals or upcoming events?
  - c. Use this meeting as a guide when drafting the budget.
3. **Income**
  - a. Review the historical data and your initial budget meeting to set a goal for next year's budgeted income.
  - b. Be realistic and optimistic.
4. **Expense**
  - a. Review the historical data and your initial budget meeting to set a goal for next year's budgeted expenses.
  - b. Be realistic and pessimistic.
5. **Compile the data**
  - a. Put your budgeted information together in a report.
    - i. Keep this concise and simple. Keep your audience in mind!
  - b. Once compiled:
    - i. Review for mistakes.
    - ii. Have a second person review.

6. **Gather officers and key volunteers.**
  - a. Have everyone review the budget.
  - b. Make revisions, if needed.
    - i. Make adjustments to balance the budget.
      1. Deficit (Don't have enough funds incoming to cover outgoing funds).
        - a. Cut expenses.
        - b. Adjust optimistic expectations for incoming funds.
      2. Surplus
        - a. Review and confirm optimistic expectations for incoming funds.
        - b. Review and confirm expenses.
    - ii. Make sure the conference is factoring in future expectations and savings.
      1. If possible do not spend every dollar you bring in. Plan for tomorrow.
        - a. Start small (relative to your conference) and grow the expectations of your annual savings.
    - iii. Make final revisions.
7. **Meet with officers** to adopt and approve the budget.
  - a. Have the officers vote and adopt the budget.
8. **Communicate the budget** with the conference.
  - a. Make sure revenue goals are communicated.
    - i. Empower and provide budgeted resources to those Vincentians who help bring in funds for the conference.
9. **Review the budget** throughout the year.
  - a. As needed, take time to compare current conference financials to budgeted expectations.
    - i. Use this to compare budgeted expectations to actual income and expenses to ensure the conference is meeting its budget goals.
  - b. Make adjustments.
  - c. Good times to review the budget:
    - i. Funds are running short.
    - ii. Funds are very high.
    - iii. During slow times.
10. **Communicate**
  - a. Use the budget as a tool to motivate and empower everyone.

#### **4. Annual Internal Audit**

The word audit is often misused and can often be abused. An audit is a basic review of the overall operations of the conference. It is meant to improve and grow the conference in a positive way. An audit is more than just reviewing the financials of the conference, looking for errors and policing the conference to no end. It is meant to self-review, prevent errors and improve the conference.

By the “Rule”, the conference must have at least one internal audit a year. 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 addition, the council President can request an audit at any time. Use the audit forms at Appendices A, B, C and D.

We suggest the incoming treasurer perform an unofficial internal audit when the positions change. This will help you become familiar with the process and correct any issues prior to an independent audit.

#### **Audit Process:**

1. The audit should cover the following:
  - a. Financial recordkeeping and procedures.
  - b. Non-Financial recordkeeping and procedures.
  - c. Meet the minimum requirements (see attachment A of this document) for existing traditional conferences (Resolution 071).
  - d. Review operational expectations of the conference.
    - i. Examples:
      1. Home visits
      2. Meeting frequency
      3. Recordkeeping
      4. Working in pairs
2. Audit and Conference background
  - a. The formal internal audit should be coordinated through the District President and performed by a Vincentian from another conference, and is also known as a “reviewer”. This person should not be related to or be impartial to the conference or any of its officers. The ideal persons would be an unrelated independent member (treasurer) of another conference within the same district.
    - i. For example: the spouse of the secretary, who is not a Vincentian or member of the conference, cannot audit the conference. Even if they are the most qualified.

- b. The audit should be completed by January 31 each year.
- c. The officers of the conference will all be needed for the audit.
  - i. If needed, the conference should provide the auditor with volunteers to assist. The volunteers should be non-officers and they should not be involved with the day-to-day accounting of the conference.
- d. The auditor should review the procedures and policies of the conference. During the audit the auditor should assure you that the conference is attesting its three objectives to its volunteers and those we serve. (Objectives: growth in holiness, growth in community and growth in service)
- e. **The auditor should review and not be limited to the following.** (The treasurer should use this list as a guide.)
  - i. Operations of the conference.
    - 1. Review how the conference operates.
    - 2. Does it protect its assets?
    - 3. Is it clean, friendly and accepting?
    - 4. Are records being kept and available upon request?
    - 5. Is there segregation of duties between members?
    - 6. Are they serving with a smile?
  - ii. Bylaws
    - 1. The conference shall adopt and have a set of their own bylaws.
  - iii. Non-discrimination policy and attitude.
    - 1. Everyone can be a member.
      - a. Exceptions:
        - i. Only practicing Catholics can be active members. (See the Rule for members vs associate members)
        - ii. All members and volunteers must pass a background check and have completed the Code of Conduct training (VIRTUS) that is required by the Archdiocese of San Antonio.
    - 2. There should be no discrimination in service provided to those in need.
  - iv. Assure background checks have been done on all members and volunteers.

v. Review Meetings

1. The conference must meet at least twice a month.
  - a. To meet the definition of a meeting, the conference must document the following:
    - i. Quorum was established.
    - ii. Three objectives followed during the meeting:
      1. Spiritual (opening and closing prayers, spiritual discussion)
      2. Fellowship segment (Friendly and shared interests prevail)
      3. Service (The meeting's intent was to serve others)
  - b. Minutes of the meeting are documented and reviewed.
  - c. The treasurer's report must be given out at one meeting per month, at a minimum.
  - d. Conference operations, or members working together, do not constitute a meeting.

vi. Spiritual Advisor

1. This person should be appointed and active at all meetings.
2. The purpose is to promote spiritual growth for all members.
3. This person, if needed, should lead opening and closing prayers.
4. This person should be familiar with "The Rule".
5. This person should help guide conflict into meaningful actions and results.

vii. Aggregation

1. This is the process by which the conference is formally made a part of the International Society. The application and paperwork should be available for review.

viii. Working in pairs

1. Review when home visits are done and by whom. Remember they are to be done by two or more members.

ix. Person to person contact is a priority.

1. SVdP expects us to have person-to-person interactions, especially at those times we service others.

x. Home Visits

1. SVdP stresses and expects us to serve others, and asks us to do home visits when possible.

- xi. Conference is represented in its district.
  1. The conference should regularly participate in all district council meetings.
- xii. Formation and Training
  1. Every conference is expected to train and prepare their members in the Vincentian way. Every new member is required to attend an Ozanam Orientation.
  2. “The Rule” shall be provided and read by all members. They are expected to comply with the rules. SVdP recommends that all members know and comply with the rules of Society.
    - a. There should be an open environment to challenge those members not following the rule.
- xiii. Monthly Reports
  1. Monthly reports should be available upon request. They should be kept up to date. They should be signed by independent officers or a third independent person shall sign the report as well. The auditor can confirm these reports with the SW SVdP council as needed.
- xiv. Parish Reporting
  1. SVdP requires that every conference report to their local parish at least on an annual basis. Quarterly is recommended.
- xv. Relationship with the Clergy
  1. The relationship with the parish and clergy is a valuable asset. It is expected to try to attain and maintain a good relationship with the clergy.
- xvi. Conference Financial Accounts
  1. SVdP mandates every conference has its own bank account separate from the parish.

**ATTACHMENTS:** (Please see Use <https://svdpsa.org/> for sample forms)

- Attachment A – Minimum Requirements for Conferences
- Attachment B – Operational Audit Worksheet
- Attachment C – Financial Audit Worksheet
- Attachment D – Verification of Conference Internal Audit



# **ATTACHMENT A**

## **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 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 it is. 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 1

# ATTACHMENT B

## SVdP ANNUAL INTERNAL AUDIT WORKSHEETS OPERATIONS REVIEW QUESTIONNAIRE

Diocesan Council \_\_\_\_\_

District Council \_\_\_\_\_

Conference \_\_\_\_\_

Date of Audit \_\_\_\_\_

Names of Reviewer(s):

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 an explanation) Attach an additional page if necessary**

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# 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.

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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? \_\_\_\_\_

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Are the records properly destroyed when the retention period is expires?  
 Yes     No

If No, what will be done to correct this? \_\_\_\_\_

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# ATTACHMENT C

## FINANCIAL AUDIT WORKSHEET

Choose one month from each group:

1<sup>st</sup> Quarter: October – November – December: \_\_\_\_\_

2<sup>nd</sup> Quarter: January – February – March: \_\_\_\_\_

3<sup>rd</sup> Quarter: April – May – June: \_\_\_\_\_

4<sup>th</sup> 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

**(Circle One)**

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

The Conference produces and manages funds based on approved budget .....Yes No

The Conference Treasurer periodically reports to the Conference members  
on the budget implementation ..... Yes No

**First quarter (Oct-Nov-Dec)**

**Month/Year Selected:** \_\_\_\_\_

**DEPOSITS:**

	Yes	No	Comment
Do all deposits on the bank statement match the deposits in 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, and/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, and/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, and/or invoice)			



**Second Quarter (Jan-Feb-Mar)****Month/Year Selected:** \_\_\_\_\_**DEPOSITS:**

	Yes	No	Comment
Do all deposits in the bank statement match the deposits in 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, and/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, and/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, and/or invoice)			

**Third Quarter (Apr-May-June**

**Month/Year Selected:** \_\_\_\_\_

**DEPOSITS:**

	Yes	No	Comment
Do all deposits in the bank statement match the deposits in 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, and/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, and/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, and/or invoice)			

**DEPOSITS:**

	Yes	No	Comment
Do all deposits in the bank statement match the deposits in 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, and/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, and/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, and/or invoice)			



# ATTACHMENT D

## VERIFICATION OF CONFERENCE INTERNAL AUDIT

Fiscal Year being Audited \_\_\_\_\_ Date Audit Completed \_\_\_\_\_

The following persons are listed at the bank as signers on our Conference Account:

\_\_\_\_\_  
*Name, Office* \_\_\_\_\_ *Name, Office* \_\_\_\_\_

\_\_\_\_\_  
*Name, Office* \_\_\_\_\_ *Name, Office* \_\_\_\_\_

Names of Person(s) Performing Audit (please print) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ I/we, the above-named person(s), have completed a Conference Audit of this Conference, using the SVdP Annual Internal Audit Worksheets (attached).

\_\_\_\_\_ I/we find that the Conference is in compliance with the standards set by the Society of St. Vincent de Paul and further that I/we discovered no problems that need to be corrected or acted upon.

\_\_\_\_\_ I/we find that the Conference is in compliance with the standards set down by the Society of St. Vincent de Paul and that there were only a few problems that were pointed out for correction. I/we feel that intervention by an upper level of the Society is not necessary at this time. A list of the problems uncovered during the audit is attached to the SVdP Annual Internal Audit Worksheets.

\_\_\_\_\_ I/we find that the Conference is not in compliance with the standards set down by the Society of St. Vincent de Paul and that there are serious problems that need to be corrected. I/we feel that immediate intervention is needed by an upper level of the Society. A list of the problems uncovered is attached to the SVdP Annual Internal Audit Worksheets.

**Signature and Phone Number of Reviewer(s):**

\_\_\_\_\_ **Phone** \_\_\_\_\_

\_\_\_\_\_ **Phone** \_\_\_\_\_

**Signature of the Conference President:**

\_\_\_\_\_ **Date** \_\_\_\_\_