

AUDIT PROCESS WORKSHEETS

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 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 (Appendix A) 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 (Appendix B) 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 (Appendix C) 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 (Appendix D) 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 within 45 days of the completion of the audit.

MINIMUM REQUIREMENTS

Existing Traditional Conferences must:

- 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

Appendix A: OPERATIONS REVIEW QUESTIONNAIRE

Region _____

Diocesan 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.

Appendix B: Recordkeeping Checklist

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? _____

APPENDIX C: 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 ServWare.

(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

Conference Financial Statement

- o Bank Statement
- o Reconciliation page
- o Count sheets and deposit slips for the month
- o Case worksheets for the month
- o Someone available with access to ServWare

(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

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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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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

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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)			

Appendix D: Verification of Audit Form

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 on 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 on the SVdP Annual Internal Audit Worksheets.

Signature and phone number of reviewer(s):

_____ Phone _____

_____ Phone _____

Signature of Conference President:

_____ Date _____