

Episcopal Diocese of Rochester
3825 East Henrietta Road, Suite 100
Henrietta, New York 14467
(585) 473-2977

January 2024

To: Rectors, Wardens and Vestries
Subject: **Annual Parish Audit**

An annual parish audit is a canonical requirement, but most importantly it is a critical component of good stewardship. I think the quote below from one of my counterparts in the Diocese of Southwest Florida says it best:

“Our accounting system, internal controls, procedures, budget, and audit - along with the oversight provided by the Vestry, are a single system. No part stands alone; each supports the other. This entire system enables the Vestry to fulfill its obligation of fiduciary responsibility and proper stewardship.”

An annual audit is intended to:

- preserve the trust of donors
- protect and provide for our staff and parishioners
- allow Church Leadership to focus their time and energy on growing the mission of the church

The electronic audit file contains the materials your audit committee or auditor will need to complete the congregation’s financial records audit for 2023. If you have not yet appointed your audit committee or hired your CPA, you should do so promptly. The Audit Appointment Form may be found online on the Episcopal Diocese of Rochester "Admin Forms" Data Management System (<http://data.episcopalrochester.org/>).

One copy of the completed Certificate of Audit, along with the Audit Worksheets, Bank Balance Confirmations, and Year End Financial Reports are due by June 30, 2024.

If you have questions about this process, please contact Catherine Shoemaker at (585) 241-4586 or e-mail: catherine@episcopaldioceseofrochester.org.

Thank you for your faithful commitment and attention to this process.

Best regards,



Todd

ELECTRONIC AUDIT FILE CONTENTS:

Certificate of Audit
Audit Worksheets
Bank Balance Confirmation Form
Canonical Requirements
Guidelines for Discretionary Funds