



The Romanian Orthodox Episcopate of America

2021 Internal Control Questionnaire

(REVISION 01/2021)

Parish Name _____

Address _____

City/State/Province _____

Email _____

*In accordance with the duties of the Parish Council Treasurer, as stipulated in Article IX. Sec.46 (iii), page 53, this **Internal Control Questionnaire** must be submitted to the Episcopate Treasurer via the Chancery offices. **Please return this completed, signed form by March 31, 2021.** Failure to comply stipulations are indicated in the ROEA By-Laws, Article IX. Sec. 30(e), page 46.*

Directions: Circle the appropriate response to the following questions.

Properties/General:

- 1) Is your parish incorporated or chartered, by parish name, according to the laws of your state or province? (Article IX, 4a) **Yes–No**
(If yes, attach a copy of the parish incorporation/charter to this questionnaire)
- 2) Have you included, by reference, the Episcopate Constitution & By-Laws into the parish's corporate articles or charter? (Article IX, 4b) **Yes–No**
- 3) Is the parish required, by State or Provincial mandates, to file appropriate annual financial reports? **Yes–No**
If Yes, is the parish filing these financial reports (Article IX, 6)? **Yes–No**
- 4) Are all church buildings and properties adequately insured according to current fair market values? (Article IX, 9) **Yes–No**
- 5) Does parish insurance coverage address the following (Article IX, 9):
 - a. protection against personal injury? **Yes–No**
 - b. liability? **Yes–No**
 - c. counseling malpractice? **Yes–No**
 - d. sexual misconduct? **Yes–No**
 - e. disability insurance for the priest? **Yes–No**
- 6) Are all documents of value stored in bank safety deposit box or comparable secured place? **Yes–No**
- 7) Has your parish completed and submitted to the Chancery Office the Annual Parish Compliance Report regarding the Policies, Standards and Procedures (PSP) of the Orthodox Church in America on Sexual Misconduct? **Yes–No**

- 8) Are proper tax forms (W-2 or 1099 Miscellaneous forms *in the United States*) filed annually with state, federal and provincial authorities (Article IX, 47c) for:
- a. parish employees? **Yes–No**
 - b. contract employees? **Yes–No**
 - c. the parish priest? **Yes–No**
 - d. substitute clergy? **Yes–No**
- [When a priest substitutes in the parish, he must be given a W-9 form to fill out, so that if he receives more than \$600 from the parish during the course of the year, the parish has the proper information to be able to issue a 1099 Miscellaneous form with the IRS].*
- 9) Under guidelines included in Article IX, Sec. 47, 48e, are the parish treasurer, trustees (epitrops), and all individuals handling cash, bonded by a general liability insurance policy? (Article IX, 47a, 48e) **Yes–No**
- 10) Are written financial reports presented to council members in hard copy form at all meetings? (Article IX, 47) **Yes–No**
- 11) Does the parish operate with a written, *authorized* budget that has been approved by the General Assembly? (Article IX, a,b) **Yes–No**
- 12) Are hard-copy financial reports distributed to members at the annual general assembly? (Article IX, 47d) **Yes–No**
- 13) Are annual hard-copy financial reports sent to the Episcopate office? (Article IX, 30e) **Yes–No**
- 14) Do council auditors audit the financial records at least twice per year? (Article IX, 49) **Yes–No**
- 15) Do the council auditors verify the accuracy of the parish’s financial records, and *verbally and in writing* report their review to the annual parish general assembly? (Article IX, 49b) **Yes–No**
- 16) Are financial irregularities reported to the Episcopate Chancellor? **Yes–No**
- 17) Are copies of parish financial reports, invoices, receipts and cancelled checks kept on file and properly stored and identified in the parish archives for a period of ten (10) years or according to the Statute of Limitations of the State, Province or Territory? (Article IX, 30d) **Yes–No**
- 18) Are parish financial records maintained using generally accepted accounting procedures and retained in the parish office? (Article IX, 47) **Yes–No**
- 19) Is the parish council aware that the parish is responsible for costs related to problems, irregularities or complaints in the parish that require the Episcopate to intervene by sending representatives to investigate or perform an outside audit? **Yes–No**

- 20) Are parish financial records computerized and saved to other media, and stored in a secure secondary location? (Article IX, 47) **Yes–No**
- 21) Are **all** disbursements of funds made by check with two signatures? (Council President or Vice-President and Treasurer) (Article IX, 8) **Yes–No**
- 22) Does the parish have Director/Officers Liability Insurance to be used in the event of misconduct or wrongful act by a Parish Council member? **Yes–No**
- 23) Does the parish and the priest have non-owned/hired liability auto insurance (for travel on behalf of the church in vehicles the parish does not own) with coverage up to \$1 million? **Yes–No**
- 24) Is your parish using an outside accounting firm (Certified Public Accountant) to conduct the annual audit of the parish financial records? **Yes–No**
- 25) Has your parish completed and submitted to the Episcopate Chancery Office the 2020 Parish/Mission Financial Report Form? **Yes–No**

Question Applicable to Parishes/Missions in Canada Only:

- 26) Is your parish/mission registered as a charity under the Income Tax Act? **Yes–No**
(If yes, attach a copy of the document confirming registration to this questionnaire)

Questions Applicable to Parishes/Missions in the USA Only:

- 27) Does your parish/mission have the written approval of the Episcopate to be the guarantor of everyone who is salaried by the parish/mission through an “R-1” Visa? **Yes–No**
- 28) Does your parish/mission issue your clergy a W-2 form for tax purposes? **Yes–No**
- 29) Has your parish/mission completed a federal government Employment Eligibility Verification form (Form I-9) for the clergy and any other employees? **Yes–No**
- 30) Is your parish registered as a 501(c)(3) tax exempt organization? **Yes–No**
(If yes, attach a copy of the letter from the IRS confirming the status to this questionnaire)

Return this completed, signed form by March 31, 2021. Non-compliance relative to the completion of this questionnaire will result in the notification of the Episcopate Council for their review and further action.

Please mail to:

Attn: ICQ – 2021
ROEA
PO Box 309
Grass Lake MI 49240-0309 USA

The following signatories attest the accuracy and completeness of the information presented in this questionnaire.

Parish Council President

(Signature)

(Print Name)

(Date)

Auditor

(Signature)

(Print Name)

(Date)

Parish Council Treasurer

(Signature)

(Print Name)

(Date)

Auditor

(Signature)

(Print Name)

(Date)

Parish Priest:

(Signature)

(Print Name)

(Date)