



Diocese of Grand Rapids List of Documents Required for Agreed Upon Procedures Engagement

- All Parish Bank statements for the previous 12 months
- All Parish Investment account statements for the previous 12 months
- All School Bank statements for the previous 12 months (if applicable)
- All School Investment account statements for the previous 12 months (if applicable)
- List of authorized signers for each bank account
- List of authorized signers for each investment account
- Most recent account reconciliation for each bank/investment account identified above.
- List of Parish credit cards and statements for the previous 12 months
- Last annual report submitted to the Diocese and corresponding financial statements from the parish general ledger system
- The approved budget for the current fiscal year and subsequent year if appropriate.
- Latest Financial Report provided to all parishioners
- List of all employees
- All payroll tax filings for the previous 12 months (including 941 and W2 / W3)
- Dates and minutes from Finance Council meeting for the previous 12 months
- List by parishioner of total offertory contributed for the last two calendar year ends
- Tuition records (if applicable) for the current and previous school year
- Most recent monthly and year to date balance sheet and income statement
- Examples of recent parish bulletin
- For review purposes, please have accessible supporting documents for deposit and offertory records and paid invoice records for the current and prior fiscal year
- Chart of Accounts used by parish