



The Romanian Orthodox Episcopate of America

2024 Internal Control Questionnaire

(REVISION 01/2024)

Parish Name _____

Address _____

City/State/Province _____

Email _____

*In accordance with the duties of the Parish Council Treasurer, as stipulated in the ROEA By-Laws, Article IX. Sec.46 (iii), page 53, this **Internal Control Questionnaire** must be submitted to the Episcopate Treasurer via the Chancery Office. **RETURN THIS COMPLETED, SIGNED FORM BY MARCH 31, 2024, as mandated 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 in 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 a bank safety deposit box or a secured place? **Yes–No**
- 7) Has your parish completed and submitted to the Chancery Office all required forms (General Assembly Minutes; Annual Report to General Assembly; Parish Officer List; Internal Control Questionnaire (ICQ); Financial Report Form; Parish Compliance with PSP of Orthodox Church in America)? **Yes–No**

- 8) Are proper tax forms (W-2 or 1099 NEC forms *in the United States*) filed annually with state, federal, and provincial authorities (Article IX, 47c) for:
- parish employees? **Yes–No**
 - contract employees? **Yes–No**
 - the parish priest? **Yes–No**
 - substitute clergy? **Yes–No**
- [When a priest substitutes in the parish, he must complete a W-9 form, so that if he receives more than \$600 from the parish during the year, the parish has the correct information to issue a 1099 NEC form with the IRS].*
- 9) According to the guidelines 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 the General Assembly has approved? (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 canceled 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 that require the Episcopate to intervene by sending representatives to investigate or perform an outside audit? **Yes–No**

- 20) Are parish financial records computerized, 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) Does your parish compensate your parish priest according to the **Updated OCA Clergy Compensation Guidelines** (bit.ly/ClergyCompensation)? [They indicate that the total salary is based on the median family income for the area where the parish community is located and that the priest must enroll in the OCA Pension Plan]. **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 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 Employment Eligibility Verification form (Form I-9) for the clergy and 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)

Return this completed, signed form by April 15, 2024. Your timely compliance will put a smile on the faces of the Chancery Staff and avoid the aggravation of repeated reminders.

MAIL TO:

ATTN: ICQ – 2024

ROEA

PO BOX 309

GRASS LAKE MI 49240-0309 USA

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

Parish Council President

(Signature)

(Print Name)

(Date)

Auditor

(Signature)

(Print Name)

(Date)

Parish Priest:

(Signature)

(Print Name)

(Date)

Parish Council Treasurer

(Signature)

(Print Name)

(Date)

Auditor

(Signature)

(Print Name)

(Date)