

# Diocesan Audit Report

November 9, 2022

## Deposits – Jennifer Bzik

Reviewed Assessments files provided by Carmen Hodson for January through October 2022. Reviewed and confirmed that all bank receipts, bank deposit summaries and bank statements amounts match. Reviewed all copies of checks or invoice payment stubs match amounts reflected on deposit summaries. Confirmed that all payments were applied to the correct parish, etc.

A deposit was made on 10/24/2022 into the Operational Checking Account in the amount of \$4,270.00. This deposit was comprised of 10 checks issued between May and July 2022 for the St. Tikhon's Summer Camp. When questioned about the delay in depositing these funds, we were informed that these checks were never deposited by the previous directors. The checks were deposited when the diocese receive them in October.

Recommendation: It would be easier to review deposits if copies of checks and payment invoice payment stubs were in the order that they are listed on the deposit summary, and stapled so that pages cannot become out of order.

## Expenses – Rev. Silouan Burns

Fr. Silouan examined all the expenses for each bank account less the Camp account for the months of January through October. One discrepancy was noted:

Two charges on January 3, 2022 without receipts or note on the PNC debit card, both to Sam's Club. One was for \$37.04 and the other for \$100.00. It was recalled by Mark and Carmen that the charge was an accidental one by Fr. Martin Browne. The \$37.04 was reimbursed to the Diocese by Fr. Martin. The \$100 is unaccounted for.

## Camp Account – Rev. Dn. Sergei Kapral

Dn. Sergei examined deposits and expenses for the Camp account. Several debit card charges lacked receipts, having never been turned-in to the diocese.

- Lifeguard training (there is a receipt for the deposit, but not for the balance) - \$200 unaccounted for.
- Staples - \$169.99
- Two Wal-Mart purchases – \$408.72 and \$15.84
- Michael's - \$114.46
- Waymart Hotel - \$440.52

## Bank Reconciliations

We observed that Bank Reconciliations were complete and up to date in QuickBooks as of the end of October 2022.