

Diocesan Audit Report  
December 11, 2023

The Diocesan Audit was performed on Monday, November 6, 2023 by Rev. Silouan Burns, Rev. Dn. Sergei Kapral, and Jennifer Bzik at the Diocesan Center. Mark Linnehan and Carmen Hodson were present and answered questions as necessary.

This Audit covered the period from November 1, 2022 through October 31, 2023. In general, we noted that there is no method for monitoring electronic donation details (such as Tithly), other than to check against the QuickBooks reconciliation report. We did note that all accounts had been reconciled in QuickBooks every month. We noted a few missing receipts/invoices, but overall the records were clear, complete and accurate.

- The July 2023 Expense Report from Archbishop Mark had a discrepancy between the version in Carmen Hodson's file of receipts and the version in Mark Linnehan's file. The version of the report in Mark Linnehan's file, and paid to Archbishop Mark, showed \$799.33. The version in Carmen Hodson's file showed one additional receipt for a total of \$839.73.
- In June 2023 the following receipts/invoices were missing:
  - o From Archbishop Mark's expense report, receipt for \$30.99 from Ebay on 6/4/23 and receipt for \$331 for Medigap 3 months on 06/28/23
- In August 2023 the following receipts/invoices were missing:
  - o One receipt for a credit of \$89.50 from Archbishop Mark's expense report dated 8/31/23
- In the months of December 2022 and January 2023 there were invoices from Capital Blue Cross, but in all other months the invoices were missing. Regular monthly payments were sent for \$741.19. When questioned, Mark Linnehan indicated that Capital Blue Cross was not reliable in sending invoices, which is what prompted him to automate the payments. Mark Linnehan and Archbishop Mark both indicate that a refund for overpayments will be forthcoming. Subsequent to the audit, Mark Linnehan informed the auditors that the refund had been received.
- The file for the Summer Camp Account was unavailable at the time of the audit, but was provided to Jennifer Bzik for review by mail at a later date. No issue were found.

Respectfully Submitted,

Rev. Silouan Burns, Rev. Dn. Sergei Kapral, Jennifer Bzik

Update as of 12/14/2023:

Please note that after the initial Audit Report was submitted, several missing items were located and updates made.

- Based on the finding concerning the July 2023 expense report, ABP Mark provided Mark Linnehan with a corrected expense report. Mark Linnehan then issued a check to ABP for the difference.
- From the June 2023 file, the missing receipts for Ebay and Medigap expenses were produced and added to the file.
- From the August 2023 file, the missing credit receipt was produced and added to the file.