



EDSD
COURAGEOUS LOVE

**ACCOUNTING
POLICIES AND PROCEDURES
MANUAL**

Version 1.0 –12/1/2023

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Introduction

The purpose of this manual is to describe the accounting policies and procedures currently in use at the Episcopal Diocese of San Diego (EDSD) and to ensure that the financial statements conform to generally accepted accounting principles; assets are safeguarded; guidelines of donors, the Diocese, and the national church are complied with; and finances are managed with accuracy, efficiency, and transparency.

All EDSD's staff with a role in the management of fiscal and accounting operations are expected to comply with the policies and procedures in this manual. These policies will be reviewed annually, revised as needed by the Treasurer, and approved by the Bishop and Finance Committee of the Chapter.

Organizational Structure

The following is a list of personnel and bodies who have a role in the financial function:

Personnel/Body	Summary of Responsibilities
The Diocese	The Diocesan office has oversight responsibility over all congregations in the diocese. EDSD practices this oversight principally through requesting annual reports; such as the Parochial Report and the Audit Program. The diocese's annual audit must be submitted to the Episcopal Church. The Diocese is also notified if vendors affiliated with the Episcopal Church (e.g.; ECCEBT or Church Pension Group) are not paid timely.
Diocesan Convention	The Diocesan Convention holds authority, with the Bishop and the Standing Committee, for the Diocese. The Diocesan Convention meets annually and on special occasions as determined by the Bishop. It determines the revenue of the diocese by assessing member congregation's income (Common Life Share), it authorizes the annual operating budget, and governs the activity of the diocese and its congregations. It also admits new congregations to the diocese.
Executive Council	The Executive Council is the Board of Directors of the Corporation of the Episcopal Diocese of San Diego. The Diocesan Executive Council functions as and has the authority of the Diocesan Convention when the Convention is in recess. The Treasurer is required to submit a monthly report of accounts to the Executive Council, and the Executive Council has fiduciary responsibility for the Diocese. The Executive Council's oversight is typically general, with Committees designated to review specific areas (Finance, Investments, HR, Property).
Diocesan Standing Committee	The Standing Committee of the Diocese is elected in classes of laity and clergy, and shares in the responsibility of ecclesiastical governance with the Bishop. The Standing Committee has the authority of a bishop when there is not a bishop, and has ultimate

	responsibility for calling a new bishop when there is a vacancy. The Standing Committee also has authority over property transactions for the diocese (including member congregations), which includes any property encumbrance (lease, sale, purchase, etc.).
Diocesan Finance Committee	The Finance Committee is a standing committee of the Executive Council with primary oversight responsibility over all aspects of the diocese's financial life. Meets monthly.
Diocesan Investment Committee	The Investment Committee is a standing committee of Executive Council with primary oversight responsibility over investment and distribution of funds and reserves, including those accounts which the diocese manages on behalf of congregations. Meets quarterly.
The Bishop Diocesan	The Bishop is the President and Chief Pastor of the diocese, an ex officio member of Executive Council, and has seat and voice but no vote on Standing Committee. The Bishop delegates primary responsibility for certain functions to the Treasurer in relation to the accounting and treasury functions. The Bishop acts as an authorized signatory on all of the Diocese's accounts. The Bishop maintains a discretionary pastoral needs account for purposes of supporting confidential pastoral needs of the Diocese.
Treasurer	The Treasurer is an officer of the corporation and acts as financial advisor to the Bishop and Convention. The Treasurer acts as an authorized signatory on all of the diocese's accounts.
Department Heads	Department Heads are responsible for the operations and managing the budget for their respective Department. The Diocese currently has six Department Heads in addition to the Bishop and Treasurer: Canon to Ordinary, Canon for Mission, Director of Communication, Director of Formation, Safety and Facilities Manager, and Bishop's Executive Assistant.
Secretary	The Secretary is an officer of the corporation. The Secretary acts as an authorized signatory on the Diocesan accounts.
Controller	Manages accounting, budgeting, payroll, and financial reporting for the Diocese, including supervision of Accountant.
Accountant	Responsible for accounts payable, accounts receivable, disbursements and payroll.
Registrar	Updates and corrects contribution records. Updates pledge records. Maintains donor database.
Diocesan Institutions	The diocese has member institutions which are not congregations. These are: The Bishop's School – an Episcopal day school in La Jolla. Vida Joven – Supports orphanages and others in need in Tijuana (includes a Mexican operating company) RefugeeNet – Supports displaced persons who are in San Diego as refugees. Episcopal Community Services – large multi-service organization with head start programs, homeless support, and other services.

The diocesan canons require that the Bishop is the Chair of the Board of each diocesan institution, and that the institution file audited financial statements with the Diocese annually.

Specific Roles at the Episcopal Diocese of San Diego

Diocesan Convention

1. Reviews and approves the annual budget
2. Reviews annual financial statements and information
3. Votes on resolutions to govern the diocese

Executive Council

1. Establishes salary and benefit guidelines for the diocese
2. Approves annual budget to forward to Convention
3. Approves significant policies — Human Resources, Investments, etc.
4. Approves major capital campaigns
5. Reviews monthly financial statements

Finance Committee

1. Reviews and approves annual budget and recommends it to Executive Council for approval (via Budget Subcommittee)
2. Reviews and monitors annual and monthly financial statements and information
3. Reviews and approves new and updated financial policies and procedures and recommends new policies to Chapter for approval

Bishop Diocesan

1. President of the Diocese. Has overall responsibility for the operations of the Diocese.
2. Authorized check signer on Diocesan accounts

Treasurer

1. Supervises collection, counting and deposit of all contributions; ensures that at least two people are present at all times during collection and counting
2. Ensures that bills are paid in a timely fashion
3. Ensures that financial operations include adequate internal controls and are in accordance with church canons, by-laws, state and federal laws
4. Ensures that an appropriate budget is developed annually and monitors actual v budget reports
5. Responsible for treasury functions: manages cash flow, approves inter-account bank transfers, initiates redemptions from restricted funds, signs checks and approves electronic payments
6. Reviews all bank and investment statements and completed monthly bank reconciliations
7. Reports yearly financial results at Diocesan Convention
8. Makes sure that adequate insurance is maintained on all real and tangible property and that deeds and other instruments of ownership are secure and maintained in a manner prescribed by canon and civil law.

9. Ensures that all books and accounts are kept in accordance with standard accounting procedures. Reviews, revises, and maintains internal accounting controls and procedures.
10. Has overall responsibility for accounting system and integrity of accounting system.
11. Meets with Department Heads & compiles annual budget.
12. Monitors actual expenses versus budgets and meets with Department Heads to review.
13. Prepares monthly & yearly financial reports. Submits to Finance Committee and Chapter
14. Processes all inter-account bank transfers
15. Monitors and manages all expenses to ensure most effective use of assets
16. Oversees use of credit cards

Controller

1. Maintains chart of accounts and general ledger
2. Reviews all payrolls and reviews and approves all reimbursements and fund requests
3. Reviews all incoming and outgoing invoices
4. Reconciles bank accounts
5. Manages Accounts Receivable and Accounts Payable
6. Provides all financial information required for annual external audit

Accountant

1. Processes invoices, prepares checks for signature and processes electronic payments
2. Processes payroll
3. Processes billing, Common Life Share, and accounts receivable

Registrar

1. Receives all incoming mail with Receptionist
2. Logs incoming checks
3. Initiates donor thank you letter acknowledgements
4. Updates contribution records during money count and weekly for electronic payments
5. Posts corrections to contribution records
6. Updates pledge records
7. Serves as registrar of membership data.

Fiscal Year

The Diocese's fiscal year is from January 1 through December 31, as prescribed by the Canons of the Episcopal Church, Title I, Canon 7, Section 1(i).

Accounting Software

The Diocese utilizes Pushpay church management software to record contributions and other receipts. The Diocese uses Sage Intacct financial software for accounting, accounts payable, accounts receivable and financial reporting.

Use of Fund Accounting

The Diocese uses fund accounting for internal and external financial reporting. Funds are classified into one of the following:

001	Diocesan Fund	The Diocese's primary operating fund including all personnel, programs, facilities, and development activities. The Diocese prepares an annual budget pertaining to operating incomes and expenses.
100	Current restricted funds	Purpose restricted and board designated funds for specific ministry uses.
200/300	Plant	Funds designated or restricted to support the buildings, land, and equipment of the diocese.
500	Endowments	Board designated and permanently restricted funds which annually spend only from earnings, in accordance with UPMIFA

The accounts will balance by fund. Funds may incur receivables and/or payables for other funds if the restrictions on such funds allow it. The Treasurer will settle Interfund payables and receivables at least quarterly.

Chart of Accounts & General Ledger

The Diocese has designated a Chart of Accounts specific to its operational needs and the needs of its financial statements. The Chart of Accounts is structured so that financial statements can be shown by natural classification (expense type) as well as by functional classification (program vs. fundraising vs. administration). The Controller is responsible for maintaining the Chart of Accounts and revising as necessary. The general ledger is automated and maintained using our accounting software. All input and balancing is the responsibility of the Treasurer.

Contributions & Other Receipts

Contributions and other receipts generally arise from:

1. Required contributions from member congregations (Common Life Share (Booked in Sage Intacct) and Bishop's Pastoral Fund (Generally booked in Pushpay)
2. Voluntary contributions from member congregations (CLS+) (Booked in Sage Intacct)
3. Donor pledges and other offerings (Booked in Pushpay)
4. Program income from adult and youth formation events, including a higher-level theological program shared with other diocese (the Western Collaborative) (Booked through JotForm/Authorize.net)
5. Payments on notes receivable from congregations (Booked in Sage Intacct)
6. Rent and facility use income from real estate holdings (Booked in Sage Intacct)
7. Income from investments (Booked in Sage Intacct)
8. Capital campaigns (Booked in Pushpay)

Cash and checks are received via several sources: electronic giving, mail, transfers from investment accounts, and occasional collections from diocesan offerings.

Segregation of duties with respect to contributions and other receipts include:

Nature of Responsibility	Responsible Party(ies)
<i>Authorization/Approval</i>	Donors and Congregations
<i>Recordkeeping</i>	Accountant & Facilities and Hospitality Director
<i>Custody of Assets</i>	Registrar and Receptionist
<i>Monitoring</i>	Controller

1. Incoming mail is opened daily and is always maintained under custody of two people, usually the Registrar and Receptionist.
2. Once opened, the registrar logs any incoming funds into batches, separating batches into donations and other receipts (batched by System of entry).
3. The Registrar processes deposits in Pushpay for all donations, checking the batch total on the log against the deposit total.
4. The Registrar conveys other receipts to the Accountant, who processes deposits in Sage, checking the batch total on the log against the deposit total.
5. The Controller audits the batch log monthly to ensure that all receipts have been recorded.

Acknowledgements for donations are generated by the Registrar following direction from the Canon for Mission. Discrepancies are investigated and resolved by the Controller.

Electronic Payment Receipts

The Diocese utilizes Pushpay, whereby online gifts are automatically posted to individual giving records in a database. On a monthly basis, the Accountant posts journal entries to Sage Intacct financial software from the daily Pushpay reports of online giving. The Controller reviews the

input during completion of the monthly bank reconciliation.

Stock Donation Receipts

The Diocese maintains an account at Schwab for short term holdings, including stock donations. Donations are made directly to the account. There is a standing order at Schwab to sell stock upon receipt. The Treasurer calculates the value of the stock donation as the average of the daily high and low on the date the gift is received in the Schwab account and this amount is provided to the Registrar to post in Pushpay in the donor's name.

Restricted Gifts

The Treasurer maintains records of bequests, memorials, endowments and other restricted gifts. The date, amount, donor, as well as any restrictions or limitations are noted. Gifts and bequests are accepted in accordance with the [Gift Acceptance Policy](#) approved by Executive Council. They are received or transferred to designated Funds as in accordance with donor intentions or board designation. The Treasurer maintains a Catalog of Funds for all long-term endowment gifts noting donor, date, amount, purpose and any other applicable restrictions.

Disbursements

Disbursements are primarily through an online payment processor (CSI). On a weekly basis (normally each Friday), the Accountant prints an invoice listing of unpaid invoices outstanding and due up to one week from the date the report is printed. The Controller marks the items to pay and initials the report to signify approval to pay.

Disbursements are made in accordance with the [EDSD Disbursement Approval Policy](#).

Vendor initiated ACH withdrawals will be kept to a minimum and used only when required by the vendor. When a vendor-initiated ACH or EFT is required, it shall be approved by the CFO and added to a list maintained by the Accountant. The Accountant shall prepare a monthly schedule of the actual charges compared to expected charges for review by the Controller.

Payment requests (bills, invoices, reimbursement requests) received by Friday end of day will be entered by end of day the following Monday, ready for bill/invoice approval by the end of day Wednesday and proceed with payment review and approval by the end of day Thursday to be paid on Friday's check run.

Segregation of Duties over Cash Disbursements is as follows:

Nature of Responsibility	Responsible Party(ies)
<i>Authorization/Approval</i>	Department Heads and Treasurer
<i>Recordkeeping</i>	Accountant
<i>Custody of Assets</i>	Treasurer
<i>Monitoring</i>	Controller

Voided Checks

All voided checks are properly cancelled and retained. Checks are voided by the Accountant via Sage Intacct and can be voided and re-issued or voided and invoices cancelled. Voided checks are marked VOID and kept in a locked file cabinet.

Cash Accounts & Inter-Account Transfers

The Diocese maintains one checking account at First Citizens Bank.

Segregation of duties over Cash & Investments includes:

Nature of Responsibility	Responsible Party(ies)
<i>Authorization/Approval</i>	Finance Committee
<i>Recordkeeping</i>	Accountant
<i>Custody of Assets</i>	Treasurer
<i>Monitoring</i>	Controller

Check stock is kept in a locked cabinet in the Finance Department. Bank account statements and bank reconciliations are filed in folders by month in the Finance Department. The Treasurer monitors cash balances and cash flow projections to ensure there is adequate cash in the Operating Account. The Controller reconciles the account.

The Treasurer makes necessary transfers of funds between the Operating Account and other accounts.

Investment Accounts

The Diocese maintains two investment accounts at Charles Schwab, one for short term cash management and one for long term board designated endowments. The Diocese maintains two other investment accounts, one at State Street (managed by the Episcopal Church Foundation and consisting of permanently restricted funds), and one at Brown Brothers Harriman (managed by the Church Investment Group and consisting of unrestricted reserves).

The Treasurer records interest and dividend income, realized and unrealized gains & losses and investment fees at least quarterly. The Treasurer forwards contributions to the accounts periodically upon receipt. The Treasurer requests draws from these investment accounts in accordance with the Investment Policy authorized by Chapter, or may allocate balances of the accounts to unrestricted funds if cash is not currently needed. Amounts drawn are transferred to the Operating Account.

The long-term investment accounts are reviewed quarterly by the Investment Committee and annually by the Executive Council. The Treasurer reports on the long-term investment accounts to the Convention on an annual basis at the Diocesan Convention.

Segregation of Duties is as follows:

Nature of Responsibility	Responsible Party(ies)
<i>Authorization/Approval</i>	Investment Committee/Executive Council
<i>Recordkeeping</i>	Treasurer
<i>Custody of Assets</i>	Treasurer
<i>Monitoring</i>	Controller

Accounts Receivable

Invoices are generated for various activities at the diocese: Common Life Share, amounts paid on behalf of congregations, etc. Segregation of Duties over Accounts Receivable is as follows:

Nature of Responsibility	Responsible Party(ies)
<i>Authorization/Approval</i>	Department Head
<i>Recordkeeping</i>	Accountant
<i>Custody of Assets</i>	Treasurer
<i>Monitoring</i>	Controller

The Treasurer prepares a schedule for Common Life Share (CLS) billings each fall based on member congregation pledges. The Accountant creates a recurring bill for each CLS pledge in Sage Intacct. Sage Intacct delivers the bills electronically to member congregations each month.

A schedule of recurring rentals is maintained by the Accountant. The Accountant adds new rentals into Sage Intacct as miscellaneous cash receipts.

Charges incurred on behalf of member congregations are charged to a “Due To/From” account. The Accountant reconciles the due to/from account monthly and prepares invoices for congregations as needed.

Invoices are prepared by the Accountant. The Controller reviews all invoices at month end. The Accountant monitors open AR and follows up with payors for payment, escalating collections for any accounts over 60 days old.

Property and Equipment

The Diocese capitalizes all expenditures in excess of \$5,000 for property and equipment at cost. Donations of property and equipment are recorded at their estimated fair value. Items purchased with a value or cost less than five thousand dollars (\$5,000) will be expensed in the period purchased.

The Diocese holds title to many congregational properties. Fixed Assets titled with the Diocese are reported on the congregational Statement of Financial Position. Select Fixed Assets of congregations are carried on the books of the Diocese based on prior policy. No new congregational assets will be reflected on the Diocesan books without the prior approval of the Finance Committee.

Segregation of duties over Property and Equipment is as follows:

Nature of Responsibility	Responsible Party(ies)
<i>Authorization/Approval</i>	Executive Council
<i>Recordkeeping</i>	Controller
<i>Custody of Assets</i>	Department Heads
<i>Monitoring</i>	Controller, Treasurer

Property and equipment are depreciated using the straight-line method over the estimated useful lives as follows:

Furniture & Equipment	5 - 10 years
Building & Improvements	10 - 40 years

1. The Controller maintains a Fixed Asset Log including date of purchase, asset description, purchase/donation information, cost/fair market value, donor/funding source, and life of asset.
2. The Controller reviews the log monthly.
3. A physical inspection and inventory are taken annually of all fixed assets and reconciled to the general ledger balances. Any impaired assets discovered during the inventory will be written down to their actual value.
4. The Controller records depreciation monthly. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets.

Accounts Payable

Segregation of Duties over Accounts Payable & Credit Accounts is as follows:

Nature of Responsibility	Responsible Party(ies)
<i>Authorization/Approval</i>	Department Heads/Treasurer
<i>Recordkeeping</i>	Accountant
<i>Custody of Assets</i>	Staff, volunteers & credit card holders
<i>Monitoring</i>	Controller

The Registrar opens the mail and forwards invoices received by mail as well as any other invoices which are hand delivered to Department Heads to the Finance Office for processing. The Accountant will enter the expense and due date into Sage Intacct on the day received. Sage Intacct will then request electronic approval of the invoice from the appropriate department head. See also the Diocese's [Expense Approval Policy](#) and [Travel Expense Approval Policy](#).

Similarly, receipts for transactions on the Diocese's credit cards are attached to credit card processing slips and approved by the Department Head prior to forwarding to the Accountant to enter into Sage Intacct. See also the Diocese's [Credit Card Use Policy](#).

Finally, Diocesan employees are authorized to seek reimbursement for (a) mileage for Diocesan business errands, and (b) approved Diocesan expenses paid with his/her personal funds. Reimbursement requests must be submitted within 60 days of incurring the expense. In order to seek reimbursement, the Employee completes an Expense Reimbursement Form and attaches original support. The reimbursement request is then submitted to the Employee's Department Head for classification and approval. Once the Department Head has coded and initialed the check request to signify approval of the reimbursement, he/she puts the approved reimbursement request in the Accountant's box. Expense reimbursements to employees are run through Accounts Payable.

Once the Accountant has entered the approved invoices into the accounting software, he/she scans the invoice and files them in the Accounts Payable file.

Entering New Vendors

The Accountant enters and updates vendor information in the Sage Intacct financial software after obtaining a valid W-9 form. Payment will not be released without a W-9.

Monitoring

The Treasurer runs an A/P Aged Analysis on a monthly basis and reviews it.

Credit Cards & Accounts

See [Credit Card Use Policy](#).

Insurance

The Treasurer is responsible for ensuring the Diocese is adequately insured. The Treasurer

reviews insurance coverage for the following on an annual basis and provides a report to Executive Council:

1. Property
2. Liability
3. Fidelity Bond
4. Sexual Misconduct
5. Directors & Officers Liability
6. Workers Compensation

See also [Diocesan Insurance Requirements](#).

Journal Entries

The Treasurer and Finance Staff prepare journal entries on a monthly basis to accrue income and expenses. An appropriate explanation accompanies each journal entry. Documentation is maintained to support each journal entry. Sage Intacct requires the approval of the Treasurer on each journal entry. Monthly entries include:

1. Accruals for interest & dividend income (including amortization of notes receivable), bank charges, investment fees, and realized and unrealized gains/losses, as appropriate, on bank and investment accounts
2. Employee vacation
3. Prepaid health insurance, insurance
4. Release of restrictions on net assets and other fund transfers
5. Interfund payable/receivable settlement
6. Deferred Revenue, usually for event registration fees collected for future events.

Nature of Responsibility	Responsible Party(ies)
<i>Authorization/Approval</i>	Treasurer
<i>Recordkeeping</i>	Accountant, Controller
<i>Custody of Assets</i>	
<i>Monitoring</i>	Treasurer

Payroll Records

The Treasurer maintains payroll files for all staff. Payroll files may contain the following documents: W-4 withholding authorization, benefit forms, pay rates, authorized payroll change forms, authorization of payroll deductions, and termination data where applicable.

Payroll

The Diocese utilizes ADP payroll services to process payroll. The Diocese processes payroll checks every two weeks.

On Monday following the end of each pay period, staff complete and turn in time sheets to supervisors via the ADP automated timesheet. Supervisors of nonexempt staff review and approve time sheets online in ADP. The Supervisor ensures that all employees' hours are input and follows up to obtain any missing data. The Accountant processes the data from approved time sheets into the Payroll Journal timesheet summary. The Controller reviews and approves the preprocessing reports prior to submitting to ADP. The Accountant submits the ADP timesheet report to ADP by the close of business two days in advance of each pay date.

Payroll is paid via Direct Deposit except for when a temporary accommodation by check is needed. The Payroll Completion report is given to the Controller who verifies that the Payroll journal entries into Sage Intacct were correct.

The Controller files ADP reports in Sharepoint folders for the period. ADP completes and files quarterly federal and state payroll reports and issues W-2 statements for the calendar year to employees prior to January 31st of the following year.

Property Taxes

The Diocese holds title to property for congregations throughout the Diocese. When Property Tax bills are received, the Accountant shall pay all property taxes on properties owned by the Diocese. The Accountant shall further invoice the congregations associated with those property taxes. When Property Tax exemptions are received in January of each year, the Controller shall collect the exemption information from all associated congregations and file the exemptions before the due date.

Bank Reconciliations

Bank reconciliations are completed on a monthly basis by the Controller.

1. All bank statements are forwarded to the Controller. The Controller reviews the statements for unusual balances and/or transactions. The Controller investigates all bank debit and credit memos.
2. The Controller prepares a bank reconciliation monthly as follows: a comparison of dates and amounts of deposits as shown in the accounting system and on the statement, a comparison of inter-account transfers, an investigation of any rejected items, a comparison of cleared checks with the accounting record including amount, payee, and sequential check numbers.
3. The Controller records bank charges and interest on a monthly basis.
4. The Controller verifies that voided checks are appropriately marked VOID and filed.
5. The Controller investigates any checks that are outstanding over 90 days.
6. The Controller attaches the completed bank reconciliation to the applicable bank statement, along with all documentation, and files on Sharepoint.
7. The Treasurer reviews, approves and dates the bank reconciliations with an online comment in Sharepoint.

1099 Tax Reporting

The Accountant obtains W-9 forms from contracted personnel prior to the first payment for services. The Accountant prepares and issues 1099s for contractors prior to January 31st of each year.

Year-End Close

1. At the year end, the Controller and Treasurer review all balance sheet accounts including verification of the following balances: cash accounts match the bank reconciliations, investment accounts reflect all activity, fixed assets accounts reflect all purchases, write-downs and retirements, accounts and notes receivable and payable accounts match outstanding amounts due and owed.
2. The Controller and Treasurer review income and expense accounts and verify that payroll expenses match the payroll reports including federal and state payroll tax filings.
3. Once the final year-end financial statements are run, reviewed, and approved by the Controller and forwarded to the auditors, no more entries or adjustments are made into that year's monthly ledgers. Any adjustments are made to the year-end audit period.
4. In the next year, the Controller and Treasurer complete the financial information required for the Diocesan Report filed with the Episcopal Church.
5. The Treasurer completes and files any other required government filings.

Financial Reports

The Treasurer prepares monthly and annual financial reports for distribution to the Bishop, Finance Committee and Department Heads. Monthly reports include a Statement of Financial Position (balance sheet), a Statement of Activities (statement of income & expenses) and a budget versus actual report, and any other requested reports.

The annual report includes consolidated financial statements (Statement of Financial Position, Statement of Activities, and Statement of Cash Flows) for all diocesan funds.

Annual Audit

The Diocese's financial statements are audited by an independent certified public accountant (or audited by such audit committee as shall be authorized by the Diocese) on an annual basis, as required by the Canons of the Episcopal Church and the Episcopal Diocese of San Diego.

Audited financial statements and management letters etc. must be filed with the Episcopal Church no later than 30 days following the date of the report and not later than September 1st.

Resources

The Canons of the Episcopal Church, Title 1, Canon 7

The Constitution and Canons of the Episcopal Diocese of San Diego

The Episcopal Church Manual of Business Methods

APPROVED by Executive Council, 12/2/23