

EVANSVILLE DISTRICT COUNCIL OF THE SOCIETY OF ST. VINCENT de PAUL

Policy and Procedure for Conference Operational Audit and Financial Review

Pursuant to Part II, Statute 27, of the Statutes of the National Council of the United States, District Council of Evansville enacts this policy and procedure for annual operational audits and financial reviews of the Conferences within the District.

- I. By February, 2025, the District Council will develop and present financial accountability training for Conference Treasurers and Presidents. All conferences will be provided with a copy of the Conference Treasurer's Manual.
- II. Starting February, 2026, and every February thereafter, every conference will conduct an operational audit and a financial review.
 - a. The conference President will appoint 2 individuals to act as the review team. These individuals may, but do not have to be Vincentians. If selected from outside the conference, they may be Vincentians from another conference or, if not Vincentians, they should be members of the parish in which the conference is located. Under no circumstance shall the review team include the President, Vice-President, Secretary or Treasurer of the Conference.
 - b. The review team shall be given a copy of National Council Conference Operational and Financial Audit Manual and the Annual Internal Audit Worksheets. (These can be found on the SVdP Evansville Resources web page.)
 - c. The review team shall review the Operational Audit Manual, the Internal Audit Worksheets and any previous audits prior to conducting the review.
 - d. The Review Team will review and be familiar with the Conference Treasurer's Manual.
- III. During February of the calendar year, the conference will conduct an operational audit.
 - a. The Internal Audit Worksheets Operations Review Questionnaire, Appendix A, is to be answered by the Review Team in the presence of the President, Secretary and Treasurer.
 - b. The Recordkeeping Checklist, Appendix B, is to be filled out by the Review Team in the presence of the Secretary and the Treasurer.
 - c. The Reviewers will complete the Operations Review Questionnaire, the Recordkeeping Checklist, and Verification of Audit Form, Appendix C, and submit the forms to the Conference President who then reviews the Conference Audit with the members of the Conference. The Conference then verifies the action to be taken, if needed.
 - d. The Conference President forwards the results of the audit and steps to be taken to the District Council Executive Director by May 1 of each year.
- IV. Except as specified in part V of this policy, the conference will conduct a financial review of the previous calendar year. This review will commence in February of the calendar year.
 - a. The review team will be the same as that appointed for the Operations Review Audit.

- b. The Review Team will select at least two (2) months the calendar year and communicate that selection to the Treasurer.
 - c. For each month selected, the conference Treasurer will submit copies of the conference financial statement, the bank statement, the bank reconciliation, and count sheets (prepared for currency deposits) and deposit slips for the month. If the Treasurer does not have access to Charity Tracker, the Treasurer will have someone available with access to Charity Tracker.
 - d. The Review Team will fill out the Financial Review Worksheets, Appendix D, in the presence of the Treasurer. The Treasurer is to be present to answer questions.
 - e. The Review Team completes the Verification of Audit Form and submits it and the Financial Review Worksheets as outlined in Part I, by May 1.
- V. For the Financial Review portion of the annual audit, the District Council President will appoint a panel of Vincentian reviewers (no fewer than 4) from across the District to serve as a Financial Review Team. The Financial Review Team will conduct a financial review of selected conferences in February, starting in 2026.
 - a. At the beginning of every 4 years (3 years if there are more than 5 reviewers), the Executive Director shall draw conferences by lottery. The first 5 conferences drawn will be reviewed by the District Financial Review Team in the first year, the second 5 in the second year, and so forth, until all conferences have been reviewed by the District Team. The order of conference reviews for all 4 years will be announced prior to the first round of reviews.
 - b. No member of the District Financial Review Team may review the financial records of the conference to which he or she belongs.
 - c. The District Financial Review Team will conduct the Operations Audit and Financial Review as described in Part III and IV. The District Team may in its discretion request to review records for additional months and other conference financial records
 - d. The District Financial Review Team will submit the results of its review to the Conference President and the Executive Director of the District Council by May 1.

Appendix A

DISTRICT OF EVANSVILLE, SOCIETY OF ST. VINCENT de PAUL

ANNUAL INTERNAL AUDIT WORKSHEETS

OPERATIONS REVIEW QUESTIONNAIRE

CONFERENCE _____

DATE _____

NAMES OF REVIEWERS 1. _____

2. _____

1. Does each conference bank account bear the EIN of the Evansville District Council?

_____ YES _____ NO

If not, what steps are being taken to conform to District Council Policy?

2. List the names of the authorized check signers.

3. Are any of the individuals listed in question 2 related by blood or by marriage?

4. If the answer to question 3 is yes, what steps are being taken by the conference to serve as a check on the Treasurer's activities? (For example, the bank statements are mailed to the secretary, who is not an authorized signatory and not related to the Treasurer.)

5. Does the Treasurer have a copy of the Conference Treasurer's Manual published by the National Council?

6. Does the Treasurer keep a record of the individual donations of \$1000.00 or more and report them to District Council Treasurer?
7. Have all issues from previous audits been resolved?
If No, explain in comments what is the plan to correct this?
8. Has the Conference adopted a set of bylaws that is in compliance with the Nationally Approved Bylaws for Conferences?
If No, explain in the comments what is the plan to correct this?
9. Does the Conference exclude any person or group from membership?
If Yes, explain details in comments and what is the plan to correct this?
10. Does the Conference meet at least twice monthly – fulfilling the minimum requirements of a meeting?
If No, explain in the comments what is the plan to correct this?
11. Does the Conference have at least five members, four of whom are designated as officers: President, Vice President, Secretary and Treasurer – each office held by a different person?
If No, explain in comments what is the plan to correct this?
12. Does the Conference meeting have opening and closing prayer and also a spiritual reading followed by a discussion among the members of the reading?
If No, explain in the comments what is the plan to correct this?
13. Does the Conference have an active Spiritual Advisor, who attends all meetings, attends the full meetings and participates in the meetings as prescribed for a spiritual advisor?
If No, explain in comment what is the plan to correct this?
14. Does the Conference have a letter of Aggregation from the Council General, or is the Conference in the process of being Aggregated?
If No, explain in the comments what is the plan to correct this?
If Yes, explain in the comments where the Letter of Aggregation is displayed?
15. The Society has a non-discrimination policy toward those we serve. Does the Conference ever violate this policy?
If Yes, explain details in comments and what is the plan to correct this?

16. It is traditional within the Society that ALL works of Vincentians are to be performed in pairs. Does the Conference ever violate this?

If Yes, explain details in comments and what is the plan to correct this?

17. Does the Conference ever perform service to those we serve that does not entail person-to-person contact by members?

If Yes, explain details in comments and what is the plan to correct this?

18. Does the Conference use home visits as the primary method of providing service to those in need?

If No, explain in comments what is the plan to correct this?

19. Does the Conference regularly participate in the meetings and activities of the District Council?

If No, explain in comments what is the plan to correct this?

20. Have all the members of the Conference attended an Ozanam Orientation as required by the Society?

If No, explain in comments what is the plan to correct this?

21. Are the members of the Conference encouraged to/sent to attend appropriate training sessions as provided by the Society?

If No, explain in the comments what is the plan to correct this?

22. Does the Conference annually fulfill its obligation to submit an Annual Report to the next higher council?

If No, explain in comments what is the plan to correct this?

23. Does the Conference submit a summary of its activity to the Pastor and parishioners at least annually?

If No, explain in comments what is the plan to correct this?

24. Have all members of the Conference been given a copy of The Rule and been encouraged to read and understand it?

If No, explain in comments what is the plan to correct this.

25. Does the Conference regularly discuss passages from The Rule during Conference meetings?

If No, explain in comments what is the plan to correct this?

Comments (please indicate the letter associated with the question and then give explanation). Attach an additional page if necessary.

Appendix B

RECORDKEEPING CHECKLIST

Place a checkmark to the right of the record category if the Conference is, in fact, keeping the record schedule.

Annual Conference Report*	Permanent	___
Letters of Aggregation	Permanent	___
Bank Deposits	3 years	___
Bank Reconciliations	3 years	___
Bank Statements	7 years	___
Cancelled Checks	7 years	___
Invoices Received	7 years	___
Case Records and Cards	3 years	___
General Correspondence	3 years	___
Meeting Minutes	7 years	___
Minute Books	7 years	___
Treasurer Statements	7 years	___

*including statistics, membership list, and items with historical significance

If the Conference is non-compliant with retention of its records in any of the above categories, please explain what will be done to correct this.

Are the records maintained in a secure way or place to ensure the confidentiality of the information kept there? ___Yes ___No

If No, what will be done to correct this? _____

Are the records properly destroyed when the retention period is expired? ___Yes ___No

If No, what will be done to correct this? _____

Appendix C

VERIFICATION OF CONFERENCE INTERNAL AUDIT

Fiscal Year being Audited _____ Date audit completed _____

The following persons are listed at the bank as signers on our Conference Account

Name _____ Office _____

Name _____ Office _____

Name _____ Office _____

Name _____ Office _____

Names of persons performing audit (please print) _____

____ I/we, the above named person(s), have completed a Conference Audit of this Conference, using the SVdP Annual Internal Audit Worksheets (attached).

____ I/we find that the Conference is in compliance with the standards set by the Society of St. Vincent de Paul and further that I/we discovered no problems that need to be corrected or acted upon.

____ I/we find that the Conference is in compliance with the standards set down by the Society of St. Vincent de Paul and that there were only a few problems that were pointed out for correction. I/we feel that intervention by an upper level of the Society is not necessary at this time. A list of the problems uncovered during the audit is attached on the SVdP Annual Internal Audit Worksheets.

____ I/we find that the Conference is not in compliance with the standards set down by the Society of St. Vincent de Paul and that there are serious problems that need to be corrected. I/we feel that immediate intervention is needed by an upper level of the Society. A list of the problems uncovered is attached on the SVdP Annual Audit Worksheets.

Signature and phone number of the reviewer(s):

_____ Phone _____

_____ Phone _____

Signature of Conference President

_____ Date _____

Appendix D

FINANCIAL REVIEW WORKSHEET

Calendar Year: _____

Months Reviewed: _____

For each selected month, have available:

- ☐ Conference Financial Statement
- ☐ Bank Statement
- ☐ Reconciliation Page (an example can be found in SVdP Treasurer's Manual)
- ☐ Count sheets and deposit slips for the month
- ☐ Case worksheets for the month
- ☐ Someone available with access to Case Management System

Reviewers are familiar with the Conference Treasurer Manual/Appendix ____Yes ____No

Check all copies of checks written during the month. Are all of them signed by the authorized signers on file with the bank? ____ Yes ____ No

Funds are collected according to Income Procedures? ____ Yes ____ No

Describe to those procedures:

Funds are disbursed according to written Conference Guidelines: ____Yes ____No

Attach those guidelines to this worksheet.

Letters/e-mails sent to donors who contributed \$250 or more at one time ____Yes ____No

The conference has separate accounts under the control of the Conference ____Yes ____No

Month/Year Selected: _____

DEPOSITS

	Yes	No	Comment
Do all deposits on the bank statement match the deposits on the Financial Report?			
Does the bank statement's reconciled amount match the Financial Report balance?			
Select one deposit: \$ _____ Date _____ Do the amounts on the count sheet, deposit slip and bank Statement all match?			

EXPENDITURES For the month select at least three disbursement records

Expenditure #1:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record Form, receipt, check request form, and/or invoice?)			

Expenditure #2:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record Form, receipt, check request form, and/or invoice?)			

Expenditure # 3:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record Form, receipt, check request form, and/or invoice?)			

Month/Year Selected _____

DEPOSITS

	Yes	No	Comment
Do all deposits on the bank statement match the deposits on the Financial Report?			
Does the bank statement's reconciled amount match the Financial Report balance?			
Select one deposit: \$ _____ Date _____ Do the amounts on the count sheet, deposit slip and bank Statement all match?			

Expenditure # 1:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record Form, receipt, check request form, and/or invoice?)			

Expenditure # 2:

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record Form, receipt, check request form, and/or invoice?)			

Expenditure #3

Payee: Amount \$ _____ Check No. _____ Date _____	Yes	No	Comment
Does the check amount on the record match the check amount on the bank statement?			
Is the expense category classification correct?			
Did the check clear the bank in the same month or the following month?			
Is there proper supporting documentation? (case record Form, receipt, check request form, and/or invoice?)			

Comments related to the Financial Review and/or additional comments from the Operations Review (add additional pages as necessary).