

Mass Offering (Stipend) Testing

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| <p>1) Obtain the Mass Intentions Journal. Review for documentation of mass said, priest officiating and amount. This may be in the form of a form submitted to OAS for reimbursement to priest.</p> | | |
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The standard amount per mass stipend is \$10.

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| <p>2) Obtain the related bank statements, canceled checks, and deposit slips for the audit period.</p> <p>a) Based on the number of masses said per week, create an estimate of total masses per year. Compare this estimate to actual payments made to priests for the same time period.</p> <p>b) Verify that the account is used solely for retaining offerings until the intention obligations have been said. Verify that all fulfilled obligations are paid in accordance with their offerings through Central Payroll to the appropriate priest. Payment from the stipend checking account would then be made to the parish operational account to cover stipend stipends paid through the payroll billing process. Note any discrepancies from these procedures.</p> <p>c) Based on the total offerings unpaid (step 1), determine if the account has sufficient funds to pay for all intentions that are to be said. Include all intentions that have been said but have not been paid at the date of testing. Verify that the parish performs this type of reconciliation at least annually.</p> | | |
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Note: Sample sizes should be based on the number of times the control occurs:

- Annual controls – test 1
- Quarterly controls – test 2
- Monthly controls – test 3
- Weekly controls – test 10
- Daily controls – test 20
- More than daily – test 30