

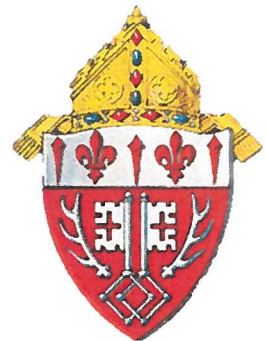
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# Parish and School Audit Policy

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*Diocese of Marquette*

*Administration & Finance*



*April 1, 2021*

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IOANNES FRANCISCUS

Divina Miseratione et



Apostolicae Sedis Gratia

EPISCOPUS MARQUETTENSIS

DECREE

**PROMULGATION OF THE PARISH AND SCHOOL AUDIT POLICY**

To assist in the fulfillment of my responsibilities under canons 1276 and 1284, to ensure the transparency and accountability of parish and school finances, and to foster the good stewardship and administration of Church resources;

In view of a review of the Diocese of Marquette *Financial Audit Policy for Parishes* and the *Audit Penalty Policy*, it was deemed opportune to update and unite them into a single policy and make schools subject to the policy.

**Therefore, in accord with canons 8 §2, 29, and 391 §1 I hereby decree and promulgate as particular law the Diocese of Marquette Parish and School Audit Policy.**

The Diocese of Marquette *Financial Audit Policy for Parishes and Parish* and the *Audit Penalty Policy* is hereby repealed and abrogated in accord with canon 20 §1.

Any policy or particular law of the Diocese of Marquette that is contrary to the Diocese of Marquette Parish and School Audit is hereby repealed and abrogated.

The provisions of this decree shall become effective April 1, 2021.

Given at the chancery in Marquette, Michigan this 25<sup>th</sup> day of March in the year 2021.

Most Reverend John F. Doerfler, STD, JCL  
Bishop of Marquette

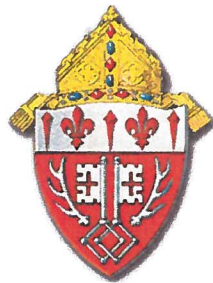
MaryAnn Bernier, Vice-Chancellor

## I. GENERAL INFORMATION

Financial and internal control reviews (audit) shall be conducted as follows:

- All parishes, missions, and schools should be reviewed at least once every six years.
- All parishes, missions, and schools may be audited more frequently than every six years.
- The Diocese will be responsible for notifying the parish when the audit is due and coordinate with the parish appropriate dates for conducting such audit.
- Costs for the audit will be the responsibility of the diocese.
- Financial audits will be conducted by the Diocesan Auditors or by members of the Diocesan Department of Administration & Finance.
- Every effort will be made to conduct a review when requested by the pastor, pastoral coordinator, or parish administrator. In general, it is not ideal to perform a review within 12 months of a change in pastor, pastoral coordinator, or parish administrator.
- Recommendations made as part of the review process should be formally responded to as part of the process. Responses to recommendations should be addressed to the Bishop and should be reviewed by the pastor and the finance council.
- If there is inadequate action taken to recommendations, it may be necessary for a revisit to address concerns. Costs of such a revisit are the responsibility of the parish, mission, or school. The cost will be \$500 plus travel expenses per revisit.

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