

**QUESTIONNAIRE FOR THE ACCOUNTING and PROCESS ASSESSMENT –
CALENDAR YEAR 2024**

CHURCH:

TREASURER:

ACCOUNTANT:

- Church member or outsource?

CONTACT PERSON/TITLE:

CONTACT EMAIL:

CONTACT PHONE:

Best method of contact:

Best schedule to contact:

ACCOUNTING SYSTEM (e.g., QuickBooks, manual, etc.): Quickbooks, manual, scans

If your church uses QuickBooks,
please run the check register from QuickBooks in the following format:

- In QuickBooks, go to accountant/accounting tab, left click
- Locate Chart of Accounts, left click
- Locate relevant bank account, highlight and right click
- On bottom of Pop-Up Menu, select Quick Report, left click
- On Top of Page, Change Dates From 1/1/2024 To 12/31/2024
- On the Down Arrow of Print Tab, highlight Save as PDF
- Save to Computer and Upload the File

You can use episcopalhawaii.jotform.com/201139111090035 to securely upload file.

In the comments section, please identify your church so that we may correctly file your
upload. Thank you.

List the people who have access to the accounting records and their level of access

Name/Title	Level of access

Does the Church keep its accounting records on cash basis?

If no, describe the accounting basis the Church uses.

Collections and Other Cash Receipts

- Please provide a description of situations in your church where the counting of cash is necessary (e.g. Sunday service, fund raisers, etc.)
- Provide the list of counters that were active during 2024. Add more lines or use another sheet of paper if needed.

Position	Name/Title (if any)
Counter	
Counter	
Counter	
Counter	
Counter	
Counter	

- Are any of the counters listed related? If yes, indicate who and type of relationship.
- Are count sheets or similar forms used to document collection/receipts?
- Are Sunday collections and other receipts counted by at least two people? No
 - At any time are counters assigned to count collections and other receipts related? No
- After counting and documentation do counters initial or sign count sheet(s)? No
- Do any of the counters have access to the accounting system? Yes
 - If yes, please provide their name(s) and reason for access. David Yamada / Treasurer
- Deposits collection/receipts with bank.
 - Who (name and title) normally is responsible to transmit deposits to the bank? David Yamada / Treasurer
 - Are deposits transmitted to the bank on the day of collection? If not, when? No, done next day. Banks closed on Sundays
 - Are the collections kept in a fire-proof safe until the deposit is made? No
 - Does the person who deposits the collection have access to count sheets? Yes
 - Does the person who deposits the collection have access to accounting software? Yes
- Are at least two copies of the count sheets produced after counting is concluded?
 - Who receives completed count sheet(s)? Accountant, Treasurer
 - How are the count sheets filed? Printed Hard Copies, and PDF Scans

- Who is tasked to record receipts/deposits into the accounting system?
Accountant
- Are count sheets and bank validated deposit slips matched and reconciled after deposits are completed? Yes
 - By whom (name and title, if any)? Mitchell Kuroda, Accountant
 - Are count sheets/validated deposit slips initialed/signed after verification?
No
 - How are completed count sheets filed? Printed Hard Copies, PDF Scans

Please provide all collection and deposit documentation for collections related to Easter and Christmas church services, additional collection documentation may be requested for other dates/activities if necessary:
<http://episcopalhawaii.jotform.com/201139111090035>

- Does the church receive income subject to Hawai'i State General Excise Tax (GET)? Yes
 - If yes, please provide copies general excise tax returns (Forms G-45 and G-49). You can use episcopalhawaii.jotform.com/201139111090035 to securely upload file.

Cash Disbursements

- Is a check request used to initiate disbursement process? If not, why? Yes
 - Are check request, etc. reviewed and approved? Yes
 - If yes, who is assigned to review and approve payments?
 - Bishop's Committee Approval
 - Does the reviewer initial/sign-off on check request and/or receipt/invoice to indicate approval? Yes two signatures required
- Who is responsible for writing checks? Treasurer
- List the names of the authorized check signers and the dates when they were authorized to sign (if the whole year, write the year). Add more lines or use another sheet of paper if needed.

Name of authorized check signers	Dates Authorized
David Yamada	2013
Patricia Pyun	2015
Marvilyn Furokawa	2020

- How many signatures are required on checks? Two

- Is the check request marked to indicate payment transaction is completed (e.g. check number, date paid, etc.)? Yes
- Who is responsible to record disbursement transactions into the accounting system? Mitchell Kuroda
- Does the church use bank electronic payments instead of physical checks? No
- If physical checks are used, who mails checks to payees? Treasurer

A list for cash disbursement supporting documentation (including check request, vendor invoices, etc.) will be requested after sample is selected from check register.

Transfers of funds between bank accounts:

- Is there a written policy that provides procedures for transfers between bank accounts (transfer of funds)? No
- How is transfer of funds initiated? Online Banking
- Who approves transfers between bank accounts? Bishop's Committee
- How are transfer of funds documented? Register Forms
- Is Bishop's committee involved with administration/oversight of transfers? Yes

Bank Balances

- Who receives and opens bank statements? Treasurer
 - Do they have access to the accounting system? Yes
- Who performs the bank reconciliation? Accountant
- How often is the bank reconciliation performed? Monthly
- Are there any outstanding transactions that have been outstanding for more that six months? No
 - If yes, please provide reason.
- Does anyone review the completed bank reconciliation and/or cancelled checks? Yes
 - If yes, who performs the review and when is the review done? Accountant and Treasurer
 - Does this person initial/sign the statement to indicate a review was completed and satisfactory? No
 - Does the reviewer have access to the accounting system? Yes
 - Is bank reconciliation and review presented to Bishop's Committee? No
 - If yes, how often?

Please provide a copy of the 12/31/2024 bank reconciliation, bank statement, and the related general ledger showing the ending balance that corresponds to the bank reconciliation. You can use episcopalhawaii.jotform.com/201139111090035 to securely upload file.

Statement of Financial Position (aka Financial Statements)

- How often are financial statements prepared? Monthly
- Who prepares the financial statements? Treasurer
- Are the financial statements reviewed throughout the year? If yes, Yes
 - Who reviews the financial statements? Accountant and Treasurer
 - How often are the financial statements reviewed? Monthly
 - Are financial statements presented to the Bishop's committee?
 - If yes, how often? Yes Yearly
- Were there any receivables and/or payables/loans with related parties or employees as of year-end? This does not include normal payroll/reimbursements. No

Construction and Repair Contracts

- Did you have any construction or repair contracts that met any of the following.
 - Electrical work Yes
 - Work involving ladders, such as painting or roofing Yes
 - Cost of \$50,000 or higher No
- If yes, did you get diocesan approval for the project?
- For all repairs, maintenance, construction projects, did the contractors/vendors hired have appropriate professional and vocational licenses and liability insurance? Yes

Insurance

- When was the last time the church had an insurance review with a representative of Church Insurance? Unknown

Endowment/Restricted/Designated Funds

- Were any assets with donor restrictions established during the year? If yes, do you have documentation for No
 - The type of fund (i.e., Endowment, Restricted or Designated) N/A
 - Purpose of the fund N/A
 - Vestry/Bishop's committee approval for the establishment of the fund N/A
- Were there any withdrawals from funds during the year? N/A

Alms Fund

- Does the church have an Alms Fund that is separate from the operating/general account?
 - What is the name and Federal ID number used for the account?
 - 99-010-9957
 - How often is the account reconciled? Part of the Monthly Budget Report
 - Who reconciles the account? Treasurer
 - When was the last audit of the Alms Fund? No Audit part of the Treasurer's Report
 - Who performed the audit? N/A
 - How are Alms disbursements processed? Clergy request, Bishop's Committee approves
 - What are the procedures/policy for disbursements? Treasurer writes Check

Tax reporting

- Who prepares/maintains the church's payroll? Paychex
- Who prepares the W-2 and W-3 forms? Paychex
- When were the W-2 and W-3 forms filed? January
- Who reviews the W-2 and W-3 forms for accuracy and completeness? Clergy and Treasurer

If the church issued any Form W-2 in 2024, please provide a copy of Forms W-2 and W-3. You can use episcopalhawaii.jotform.com/201139111090035 to securely upload file.

- Who prepares the 1099 and 1096 forms? Accountant
- When were the 1099 and 1096 forms filed? January
- Who reviews the 1099 and 1096 forms for accuracy and completeness? Treasurer and Accountant
- If applicable, did the vendors carry appropriate liability insurance? Yes

If the church issued any Form 1099 in 2024, please provide a copy of Forms 1099 and 1096. You can use episcopalhawaii.jotform.com/201139111090035 to securely upload file.

- For 2024, did the church/Bishop's Committee adopt resolution designating Vicar/supply clergy compensation as housing allowance? As a reminder, the resolution must be adopted prior to compensation. Yes

If yes, please provide a complete copy of the Bishop's Committee minutes that addresses this topic. You can use episcopalhawaii.jotform.com/201139111090035 to securely upload file.

In the comments section, please identify your church so that we may correctly file your upload. Thank you.

- For 2024, if any vendors were engaged and compensated as non-employees, are Form W-9 on file to determine Form 1099 compliance? Yes

Budget Preparation

- Who prepares the budget? Treasurer
- What is process of preparing the budget? Information taken from files
- Is the budget reviewed/approved? By whom? Bishop's Committee
- Is the budget compared to actual income and expenses during the year? If yes, by whom and how often? Treasurer, Monthly

Please provide a copy of 2024 budget/actual analysis report. You can use episcopalhawaii.jotform.com/201139111090035 to securely upload file.

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Pledge records

- What software is used to maintain pledge records? No Pledges

Please provide file of donor records of individuals or year-end statements to the donors. You can use episcopalhawaii.jotform.com/201139111090035 to securely upload file.

Thank you for your cooperation and assistance. Files can be uploaded piecemeal as they are ready and available with priority on questionnaire and check register. If you have questions or problems, please contact Diocese Support Center as soon as possible.