



The Episcopal Diocese of Hawai‘i

CHECKLIST OF DOCUMENTS TO REVIEW FOR THE BISHOP’S VISITATION

Parochial Report

The Diocesan Treasurer provides the Bishop with a copy of the most recent Parochial Report submitted by the church.

Due Two Weeks Before Day of Visitation

Annual Budget and YTD Report

Minutes of last two Vestry/Bishop’s Committee Meetings

Audited Financial Statements

*This Audit is required by **TEC Canon I.7.1(f)-(g)**: “(f) All accounts of the Diocese shall be audited annually by an independent Certified Public Accountant. All accounts of Parishes, Missions or other institutions shall be audited annually by an independent Certified Public Accountant, or independent Licensed Public Accountant, or such audit committee as shall be authorized by the Finance Committee, Department of Finance, or other appropriate diocesan authority. (g) All reports of such audits, including any memorandum issued by the auditors or audit committee regarding internal controls or other accounting matters, together with a summary of action taken or proposed to be taken to correct deficiencies or implement recommendations contained in any such memorandum, shall be filed with the Bishop or Ecclesiastical Authority not later than 30 days following the date of such report, and in no event, not later than September 1 of each year, covering the financial reports of the previous calendar year.” All Episcopal congregations, parishes and missions, must have an annual audit.*

Audit of Alms Fund

*Sent to the Office of the Bishop two weeks before the visitation to be reviewed by the Diocesan Treasurer and the Bishop. Keep in mind that the Episcopal Church canonically does not authorize discretionary funds of any type and no fund of the Church should be so named. This is a fund of the Church and therefore must be reviewed and audited like another fund of the Church. **TEC Canon III.9.5(b)(6)**: “The Alms and Contributions, not otherwise specifically designated, at the Administration of the Holy Communion on one Sunday in each calendar month, and other offerings for the poor, shall be deposited with the Rector or Priest-in-Charge or with such Church officer as the Rector or Priest-in-Charge shall appoint to be applied to such pious and charitable uses as the Rector or Priest-in-Charge shall determine. When a Parish is without a Rector or Priest-in-Charge, the Vestry shall designate a member of the Parish to fulfill this function.” The Alms Fund’s use should be restricted in keeping with this Canon.*

Compensation Review Committee Report

*This report is required by **Diocesan Canon 38.2, 3**. Please note: it differs from the Clergy Compensation Report. Please review the Canon for a description and report content.*

Due Day of Visitation. On the Visitation Day, the Bishop will review the following documents. Please have them readily available.

- By-laws** of the Congregation
- Congregation & Diocesan Reports**
 - Church Officials List
 - Certificate of Election
- Church Registers** listing:
 - Baptisms
 - Confirmations
 - Communicants
 - Marriages
 - Burials
- Service Register**
- Mutual Ministry Review Report**
- Organizational Compliance Reports**
 - Papers of Incorporation, if applicable
 - Annual Filing Record, if applicable
 - Department of Education (daycares, preschools, etc), if applicable
 - Department of Health (kitchen, cemetery, columbarium, etc), if applicable
- Safe Church Compliance Audit**
 - Safeguarding God’s Children Trainings/Certificates
 - Sexual Misconduct Prevention Trainings/Certificates
 - Background checks completed

Please visit the Safe Church webpage on the Diocesan website, here:
<http://www.episcopalhawaii.org/Strengthening%20Churches/safe-church.html> for a description of Safe Church policies and requirements.
- Leases** entered during the year, if applicable
- Contracts** entered during the year, if applicable
- Incorporation Papers** of entities during the year, if applicable