Date: February 15, 2024

To: Parish Clergy-In-Charge and Treasurers

From: Elizabeth Rottschaefer, Judge of Audits

Elaine Zevkovich, Treasurer & Director of Administration

Subject: 2023 Parish Audits

Diocesan Canon XVII requires all accounts of parishes within the Episcopal Diocese of Pittsburgh to be audited annually by an independent Certified Public Account (CPA), an independent Licensed Public Accountant, or an audit committee authorized by the Diocesan Finance Committee.

If possible, audits should be completed by an independent CPA firm. Please use the enclosed 2023 *Audit Committee or CPA Qualifications* form to report the name of the CPA firm and mail a copy of the engagement letter to the diocesan office by **April 15, 2024**.

If using a CPA firm is not possible, the audit may be completed by an Audit Committee of two or more independent, qualified individuals. If possible, these individuals should not have financial responsibilities within the parish including the ability to sign checks. At least one individual must have sufficient financial knowledge to conduct a competent audit. Prior to beginning the audit and before April 15, 2024, the enclosed 2024 *Audit Committee or CPA Qualifications* form must be submitted to Elaine Zevkovich (via email at [ezevkovich@episcopalpgh.org](mailto:ezevkovich@episcopalpgh.org) or USPS mail at the diocesan office address) to request Diocesan Finance Committee approval of your parish’s Audit Committee.

For guidelines to be followed when having an Audit Committee perform the audit, please refer to the Parish Audit Committee Manual located on the diocesan website at:

[Parish Manual](https://www.episcopalpgh.org/wp-content/uploads/2023/03/Parish-Audit-by-Committee-Manual-2022.pdf)

For parishes in which it is difficult to assemble a qualified Audit Committee, experienced treasurers, and others with financial knowledge within the diocese have volunteered to assist in the completion of or perform the audits. If your parish needs assistance, contact Elaine Zevkovich for more information. If you would like to be part of the volunteer team, contact Elaine Zevkovich.

**2023 PARISH AUDIT CHECKLIST**

The Audit Committee must submit the documents listed below to the Vestry and Rector for approval. Once approved, all documents should be submitted to the diocesan office within 30 days of the completion of the audit, and no later than September 1. Please be advised that lay deputies risk losing their vote at convention if the parish audit has not been completed properly and submitted in a timely manner.

**Due Dates:**

April 15, 2024 – Return the 2023 Audit Committee or CPA Qualifications form to the diocese. If using a CPA firm, also include a copy of the engagement letter.

September 1, 2024 – the following completed audit package is due to the diocese.

The completed audit package to be returned to the diocese must include:

Completed 2023 Parish Audit Checklist (in the Parish Audit by Committee Manual).

Audited 2023 Financial Statements (Income Statement and Balance Sheet).

Completed 2023 Audit Committee Findings on Policies and Procedures Form.

Completed 2023 Audit Committee Certificate.

Completed 2023 Audit Worksheet (part of the Audit Manual, pages 5 – 11).

If your insurance carrier is not Church Insurance, submit a copy of your insurance certificate.

If you had a CPA firm perform your audit, the following completed audit package to be returned to the diocese must include:

September 1, 2024 – the following completed audit package is due to the diocese.

The completed audit package to be returned to the diocese must include:

Completed 2024 Parish Audit Report from CPA firm.

Audited 2024 Financial Statements (Income Statement and Balance Sheet).

If your insurance carrier is not Church Insurance, submit a copy of your insurance certificate.