

THE OAS MESSENGER



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ACCOUNTING NEWS!

- ◆ The Catholic Center is closed Thursday, November 28th to observe Thanksgiving.
- ◆ Please read the notice in the Payroll section regarding the Paycor upgrade.
- ◆ State Form NP-20 is to be **submitted** to the state by November 15, 2013.

ACCOUNTING SERVICES

November Billing

The November billing statements included a PDF seal for a trial PDF product that the Archdiocese is using. We were unaware that the seal would be stamped to each PDF and apologize for any confusion this may have caused. Please ignore the PDF seal on the November billing statements. Withdrawals for balances due will be processed on Friday November 29, 2013.

Parish Annual Financial Report

For the fiscal year ending June 30, 2013, an e-mail link to the survey and instructions was sent to the person at each parish that submitted the report last year. These reports are used for external reporting on our public debt obligations. **Any parish who does not submit a PAFR could incur a penalty in their Cathedraticum calculation for next fiscal year.**

Business Entity Reports

Parishes may receive a notice from the State of Indiana indicating a Business Entity Report is Due. This is an annual filing with the State of Indiana that will be handled by the Office of Accounting Services. Any questions can be directed to accountingservices@archindy.org.

State Form NP-20

Indiana law requires organizations to report annually to maintain their sales tax exemption by filing an annual financial report, Form NP-20. This form is very brief and is *due November 15, 2012*. If you do not receive a form in the mail from the State, please contact the Indiana Department of Revenue's Nonprofit Section at 317-232-2188 or the NP-20 form is available online at <http://www.in.gov/dor/3506.htm>. If you have any questions, please email accountingservices@archindy.org

Excess Funds Deposit

Parishes, schools and agencies are required to deposit excess funds into the ADLF. Excess funds are all funds on hand in excess of anticipated cash disbursements for the following ninety days. Parishes schools and agencies should address the matter of excess funds on a monthly basis. Excess funds should also include all funds raised from fund drives, capital improvements, or major renovations. All excess funds must be deposited in the ADLF; a parish, school or agency may not invest such funds or deposit them in financial institutions.

ADLF Rates for October-Dec. 2013

Loans 3.75% Deposits 0.75%

If you have any questions please contact the Office of Accounting Services at our email accountingservices@archindy.org. **The next ADLF meeting will be scheduled when 2014 calendars are finalized.**

November Assessment Withdrawals

The November Assessment will be withdrawn on **Fri, November 29th**. Requests for adjustments to this withdrawal must be **sent to Carey Kendall** (ckendall@archindy.org) **by NOON on Tuesday, November 26th**.

Please share these newsletters with your fellow co-workers who normally would not receive through Accounting Services. There is always valuable information that can be shared throughout your parish, school or agency.

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ACCOUNTING SERVICES CTD.

Group Ruling

The IRS Group Ruling exemption letter for 2012 is available on our website at <http://www.archindy.org/finance/files/parish/general/2012GroupRuling.pdf>

Fifth Third Pooled Checking Account

Fifth Third Bank Interest Bearing Checking Account is where catholic-related entities' funds are pooled together and invested to receive a higher rate of return each month. This account has been with the Archdiocese since 1993. Besides a higher rate of return than an average interest-bearing checking account, the advantages include no investment sweep fee, lower service charges, and the ability to increase the rate of return as the pool grows. Currently, the Indianapolis Pool has over 100 accounts with approximately \$35,000,000 invested. If your parish is interested in joining this account, please contact Paul Burch at Fifth Third bank at 317-383-2668 or Paul.Burch@53.com.

HUMAN RESOURCES

Safe and Sacred Program

All **NEW** clergy, religious, employees and volunteers must complete the Safe and Sacred Program **BEFORE their first day of ministry, work or volunteer service**. The program can be accessed by following this link: <https://safeandsacred-archindy.org/login/index.php> Integrated in the training is the background check release form which is also required.

Code of Conduct Posters

New Code of Conduct posters were recently sent to all locations. These posters have been updated to include our Safe and Sacred online safe environment training and are available in English and Spanish. Please contact hr@archindy.org if you need additional copies. We are happy to send more!

New Medical Benefits Enrollment Document

One of the challenges we face is getting new employees to open their ELFCU health savings accounts in a timely manner. Our goal is for employees to have the HSA money when they need it for medical expenses. Too often, we hear from employees months after they enroll who have not received any HSA deposits because they never opened an account! Effective November 1, 2013, we will no longer make retro-active HSA payments to individuals. Also, we will not enroll an employee in Anthem health insurance until we receive notice from ELFCU that the health savings account has been opened. To emphasize this, we have added an instruction page to the Anthem application on our website. If you have an old copy saved on your computer, please delete it and begin using the new one. You can find it at www.archindyhr.org, then FORMS, then ALL FORMS, then MEDICAL/DENTAL ENROLLMENT FORM.

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CENTRAL PAYROLL

Paycor Upgrade

Paycor is in the process of moving from the Citrix-based payroll module to a web-based payroll module called PERFORM. An upgrade schedule is being developed. Payroll processors will be required to take an online training course that will last approximately an hour and a half before the pending implementation date for your location. Additional information will be disbursed as it becomes available.

Payroll Information

Please ensure you are following the 'P/R Processing' deadline date on the Archdiocese Payroll Calendar on our website at <http://www.archindy.org/finance/files/parish/payroll/2013%20Payroll%20Calendar.xls> Payrolls processed after this deadline cause issues with benefits being distributed on time to employees. **If your schedule does not permit you to process payroll on the preferred processing date, please contact centralpayroll@archindy.org or contact Carey Kendall at 317-236-1519. Central Payroll will assist you with scheduling assistance to ensure there is no disruption in benefits administration.**

The 2014 Payroll calendar will be available online by Monday, December 2nd.

PARISH INTERNAL CONTROLS

Welcome to news in Parish Internal Controls. Each month we'll feature news that will aid administrators in safeguarding assets and ensuring compliance in parish internal controls. If there are topics in this area you'd like to see featured please contact the Office of Accounting Services: accountingservices@archindy.org.

As good stewards we must report the misappropriation of assets.

To do so conveniently and confidentially you may contact EthicsPoint, an independent third-party, by phone at 1-888-393-6810 or by visiting their website: archdioceseofindianapolis.ethicspoint.com. The confidential hotline and website are accessible 24 hours a day 7 days a week. The Chief Financial Officer or his designee will be informed of every report and an investigation is performed with each report.

Fundraising

Please review the attached Fundraiser Helpful Hints document following the newsletter.



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CATHOLIC EDUCATION

Special Events Policy

And now is a good time to review the special events policy and application so you can help those wanting to rent the space from our parishes for wedding receptions. If you have any questions see our Insurance page on the archindy website.

RISK MANAGEMENT

Fire Safety

We have had recent fires to two of our properties. So a reminder to all: keep doors locked on all buildings whenever possible and not in use. Secondly, do not light candles in non-Church environments. The recent fire caused by a candle has been our fourth of this type.

Establishing and Maintaining Safe Alternative Parking Sites

The following link shows how your parish can safely and effectively create overflow parking spaces. <http://www.archindy.org/insurance/documents/OverflowParking.pdf>

Student Accident Insurance

We have a new provider for this coverage beginning July 1, 2013. The company name is Gallagher Koster. We will have new claim forms and coverage highlights on our Insurance Web page shortly. Please throw away any old forms or information. You can reach the website by going to <http://www.archindy.org/insurance/student.html>

Festivals

Be sure to check out the Insurance section on our website regarding inflatables at festivals. <http://www.archindy.org/insurance/documents/Bounce%20Houses.pdf>

Feel free to contact Mike Witka at mwitka@archindy.org or (317)236-1558.

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OAS STAFF

Tracy Lockwood – Controller

email: tlockwood@archindy.org

Julie Laughlin – Assistant Controller/Director of Agency Reporting – Julie is currently training to take over agency financial reporting. This will include financial reporting for Catholic Charities, Fatima Retreat House, Bishop Simon Brute College Seminary, CYO and others.

email: jlaughlin@archindy.org

Carey Kendall – Supervisor of Parish and Agency Services – Carey supervises payroll, parish and agency billing, and the administration of the Deposit and Loan Fund. She monitors the accounting services email box, coordinates and manages the parish internal control assessments and the parish annual financial reporting process.

email: ckendall@archindy.org

St. Dina Bato – Accountant – Sr. Dina handles the day to day accounting for Catholic Cemeteries and the Deposit and Loan Fund.

email: dbato@archindy.org

Robyn Roller – Payroll Specialist – Robyn processes payroll and prepares the month parish and agency billing.

email: rroller@archindy.org

Nancy Hildwein – Catholic Charities Accounting Supervisor – Nancy is responsible for accounting and reporting for several Catholic Charities agencies.

email: nhildwein@archindy.org

Chris Bramble – Accountant – Chris is responsible for investment accounting and accounting support for Fatima Retreat House and several Catholic Charities agencies.

email: cbramble@archindy.org

Melinda Buckler – Accounting Clerk – Melinda is responsible for daily cash management including processing all deposits received by OAS and fixed asset accounting.

email: mbuckler@archindy.org

Sandi Jackson – Accounts Payable Specialist – Sandi is responsible for accounts payable and employee expense reimbursements.

email: sjackson@archindy.org

FUNDRAISER HELPFUL HINTS

The Archdiocesan Policy on Internal Control contains guidelines on control procedures for fundraisers. Following is a summary of those guidelines.

1. **Two individuals** should be designated to control, collect, and count all cash.
2. **Signed count sheets** should be maintained and checks should be restrictively endorsed.
3. Cash should be collected, counted, and deposited frequently throughout the event using a night depository.
4. All amounts received should be deposited as soon as possible after the event. Monies should be kept in a secure, fireproof vault until deposited.
5. Cash should be collected at one central location and a "chit" system used whenever possible.
6. Cash registers should be used when appropriate and reconciled with cash on hand.
7. The event chairperson should prepare a **detailed summary of receipts and disbursements**, which should be thoroughly reviewed with the finance committee.
8. If a separate checking account is maintained, checks should be signed by **two individuals** if the pastor does not sign. Canceled invoices should be maintained for all disbursements. A member of the finance committee should review bank statements, canceled checks, and reconciliations.
9. Appropriate gaming licenses must be obtained and state reporting requirements must be met.
10. Appropriate federal and state forms, such as W-2G's, should be filed for fundraising winnings.

The finance committee should take responsibility for informing all fundraising chairpersons/committees of these policies and monitor compliance with it.