

Procedures used to audit a Priest's Discretionary/Almoner Fund:

The Senior Warden will review the checkbook's register for the year being audited up through December 31st of the year being audited. Because of the concern over the confidentiality of the disbursements from the account, the Senior Warden will keep the same high level of confidentiality.

The Senior Warden will review the year's activity for appropriateness as described in the National Canons. The Canons state in Title III, Canon 9, Section 6(b)(6), that a church's Almoner's Fund or discretionary fund is "...to be applied... to such pious and charitable uses as the Rector or Priest-in-Charge shall determine." The discretionary fund should not be used for operating purposes or personal uses.

After auditing and following up with the clergy on any questions regarding the inflows or outflows of the discretionary fund, the Senior Warden signs (1) the check register at the place where the audit period ended and (2) the below statement:

*** To be **TYPED ON Church's LETTERHEAD** ***

I have reviewed the Priest's Discretionary Fund of _____
(name of the Church)
for the calendar year _____. The transactions in the Discretionary Fund appear to be
(indicate year)
proper and within the context of the purpose of Fund as described in the Title III, Canon
9, Section 6(b)(6) of the National Church's canons.

Signed _____
Senior Warden

Date _____

The above statement should be filed with that year's audit work papers that are kept permanently with the audit opinion at the church and submitted to the diocese with the audit opinion.