

Lancaster Roman Catholic Diocesan Trust ("the Diocese")

Parish Independent

Examination Guidance notes for Parish Independent Examiners ("PEs")

Purpose of examination

The primary purpose of the independent examination in parishes is to assist our appointed auditors in their role as external auditors to the Diocese. Effectively, the certificate to be completed by you provides independent confirmation to our auditors that the Annual Return completed by the Parishes is an accurate reflection of the underlying transactions and records. You are not asked to express an opinion on the expenditure, merely to confirm that it has been correctly recorded.

Role of the Parish Independent Examiner

As PE, you should not be involved in the preparation of accounting records or the Annual Return. The bookkeeper/Parish Priest responsible for maintaining the records will be following the instructions set out in the "Financial Procedures for Parishes" guidelines, a copy of which is attached for information. Your role is to check/review the records that have been prepared.

In summary, the requirements of the role are as follows:

- Complete the work programme (example attached);
- Complete the certificate (example attached);
- File your working papers from the examination in a parish examination folder and retain at the Parish;
- Send the completed work programme, working papers and certificate to the Finance Secretary at the Diocese. Copies may be retained in the folder.

Timetable

Please read the attached work programme and the "Financial Procedures for Parishes" guidelines as soon as possible.

By 15 May, your parish should have completed the Annual Return and Annual Return Checklist. If this has not been done, you should notify the Diocese (Finance Secretary), as this will delay your examination.

Your work should be performed by arrangement with the parish to enable you to forward the completed certificate, work programme and working papers to the Diocese by 11 June. Please allow sufficient time to resolve any outstanding items or queries.

Sources of support and information

Questions on the Annual Return or accounting records should be directed to the Parish Priest and/or bookkeeper. The Finance Secretary at the Diocese may also be able to assist in this area, particularly in relation to parish transactions with the Diocese.

Support and clarification of procedures will be available from the other PEs. A list of contact names and numbers is held at the Diocese.

Any matters that are brought to our attention requiring clarification will be communicated to all PEs, where appropriate.