The Episcopal Church of St Thomas the Apostle

Monthly Vestry Meeting - Minutes

August 18, 2026

IN ATTENDANCE

Rector
Father Christopher Thomas

Clergy, Staff/Guest

Ex-Officio Officers
Jerry Knight, Treasurer
Rusty Rippamonti, Chancellor
Bob Stutz, Clerk

Vestry Members
Joe DeuPree - Senior Warden
Steve Sale – Junior Warden
Tom Files
Jami Mifflin
Jack Sartin
Shelly Turner
Hampton Burwick
Monica Sargent

Parishioners

Absent **

SUMMARY OF ACTIONS TAKEN AND SIGNIFICANT EVENTS

- **Approval of July 21, 2026 Minutes**
- **Finance Committee Report**
- **Mission – Outreach Committee Report**
- **Building & Grounds Report**
- **Guild Liaisons Reports**
- **Rector's Report**
- **Special Meeting**

NARRATIVE

I. Call to Order and Opening Prayer — **Fr. Christopher Thomas**

The meeting was called to order at 6:58 PM by Fr. Christopher Thomas, and the meeting began with an opening prayer led by Fr. Christopher.

II. Resource Person for Meeting — **Steve Sale**

III. Spiritual Reflection — **Rector**

Played the hymn "Amazing Grace" and a discussion of how meaningful it is.

IV. Prior Meeting Minutes Approval

The meeting continued with a review of the previous month's minutes. Hampton Burwick moved, and Jack Sartin seconded the motion for approval of the July 21, 2026 meeting minutes. The minutes were approved by a unanimous vote.

V. Finance Committee — Jerry Knight, Treasurer

a) The Financial Statements for the month ending July 31, 2026 were presented including a Financial Summary Report. In a discussion it was noted July had a $5,505.95 surplus and YTD a surplus of $21,468.70. There was also a second Capital Improvement pledge received. The Attendance Report on page 13 was discussed and July 2025 figures were added as a comparison. July 2026 numbers are higher and probably due to the success of the Hymn-a-palooza.

b) Audit Committee: The Finance Committee met with the Audit Committee to review and discuss the Audit findings. A report was presented. Jack Sartin moved and Monica Sargent seconded the motion to accept the report and the motion passed. The Vestry thanked the Audit Committee for their work.

c) Rusty Rippamonti was in contact with the City of Dallas regarding sending past water bills that were unavailable due to a change in the city billing system. The July bill was about $500 lower.

VI. Mission – Outreach Committee — Shelly Turner

The Agape Food Pharmacy Tree was created by Monica and Ann and is at the back of the sanctuary. Gifts of food and cash will be accepted up until the parish Homecoming
The Guild Spotlight continues.

VII. Building & Grounds — Steve Sale, Junior Warden

Steve is working on roof replacement estimates. The shed was removed at a cost of $1000. Discussion on the outdoor vaults and suggested they should be stainless steel. Steve removed some overhanging branches from the driveway (Thank you!). Oncor will trim the trees along the power lines in October. The main tree trimming will be done this fall and the remainder of the trimming in 2027 with an estimated cost of $12,000. The old tables were removed at a cost of $250.

X. Guild Liaisons Reports

- **Acolytes/Eucharistic Ministers** (Steve Sale)
- **Altar Guild** (Joe DeuPree) Training of the 7 new Alter Guild members will be conducted. September 20th Dan Calhoun will be honored of his years of service. Amy Dunivan Rains will be the new Alter Guild Director.
- **Greeters/Ushers** (Hampton Burwick) 4-5 new Ushers/Greeters
- **Kitchen/Social:** (Jami Mifflin) Working on a picture board for Homecoming. It is suggested to set up for Homecoming the day before.
- **Lectors (Readers)** (Jack Sartin)
- **Music** (Monica Sargent)

XI. Rector's Report **Fr. Christopher Thomas**

a) Vestry Seat Nomination: Joe DuePree proposed Harmon Duke to serve of the vacant Vestry seat. Steve Sale motion and Tom Files seconded the motion which passed.
b) Hymn-A-Palooza has proven success with an increase in attendance and visitors. There is a possibility it could be an annual event and other parishes are showing interest.
c) Stewardship 2027 begins the last Sunday in September. Sample materials are found on pages 44-51 of the agenda.
d) The Resolution to the 131st Annual Convention of the Episcopal Diocese of Dallas regarding Human Trafficking was presented on page 52 of the agenda. Jack Sartin moved and Hampton Burwick seconded the motion to adopt the resolution which passed. There will be a Human Trafficking workshop at St. Michael's on January 23, 2027.
e) Leadership Transition. Expanded membership will help with the process.
f) Vestry Miscellaneous. Hospitality time after the 10:30 service should be limited to 30-45 minutes. Consideration of a parttime person about 15 hours a week to assist in programming. Several positions will be open in the coming year for Endowment Committee members, Convention Delegate and Vestry Member (Tom Files is resigning and Hampton Burwick and Jami Mifflin are rotating off the Vestry). The nominating committee are usually individuals rotating out of the positions. Hampton Burwick moved and Jack Sartin seconded election to be held October 25, 2026 at the Parish Meeting.

XII. Resource Person for September 15, 2026 Meeting **Jack Sartin**

XII. Compline & Dismissal **Fr. Christopher Thomas**

The meeting was closed with Compline by Fr. Christopher at 9:05 pm.

Special Vestry Meeting - Minutes
August 30, 2026

IN ATTENDANCE

Ex-Officio Officers
Rusty Rippamonti, Chancellor
Bob Stutz, Clerk

Vestry Members
Joe DeuPree - Senior Warden
Steve Sale – Junior Warden
Tom Files
Jami Mifflin
Jack Sartin
Shelly Turner
Hampton Burwick
Monica Sargent
Harmon Duke

SUMMARY OF ACTIONS TAKEN AND SIGNIFICANT EVENTS

- Approval of the audit committee report as presented at the special meeting. Tom Files moved and Shelly Turner seconded the motion which passed.

APPENDIX

- Vestry Meeting Minutes – July 21/26, 2026
- Financial Summary for the month of July 2026
- Balance Sheet – July 31, 2026
- Income Statement – July 1 2026 – July 31, 2026.
- July 2026 Attendance Report
- Version of the Audit Committee Report
- Agape Clinic information
- Stewardship 2027 materials
- Resolution to the 131st Annual Convention of the Episcopal Diocese of Dallas
- Draft Resolution Receiving and Adopting the 2025 Audit Report
- 2025 Final Audit Report
- Certification of Vestry Approval of St Thomas the Apostle 2025 Audit Report
- The Baptismal Covenant

Meeting Minutes prepared by Bob Stutz, Clerk

The Episcopal Church of St Thomas the Apostle

Monthly Vestry Meeting - Minutes

July 21, 2026

IN ATTENDANCE

Rector
Father Christopher Thomas **

Clergy, Staff/Guest

Ex-Officio Officers
Jerry Knight, Treasurer
Rusty Rippamonti, Chancellor **
Bob Stutz, Clerk

Vestry Members
Joe DeuPree - Senior Warden
Steve Sale – Junior Warden
Tom Files **
Jami Mifflin **
Jack Sartin **
Shelly Turner
Hampton Burwick **
Monica Sargent

Parishioners

Absent **

SUMMARY OF ACTIONS TAKEN AND SIGNIFICANT EVENTS

- **Due to the lack of a quorum the meeting was postponed with a new date to be scheduled.**

Special Vestry Meeting - Minutes
July 26, 2026

IN ATTENDANCE

Rector
Father Christopher Thomas

Ex-Officio Officers
Jerry Knight, Treasurer
Rusty Rippamonti, Chancellor
Bob Stutz, Clerk

Vestry Members
Joe DeuPree - Senior Warden
Steve Sale – Junior Warden
Tom Files
Jami Mifflin
Jack Sartin
Shelly Turner
Hampton Burwick
Monica Sargent

Absent **

SUMMARY OF ACTIONS TAKEN AND SIGNIFICANT EVENTS

- **Approval of June 16, 2026 Minutes**
- **Amendment to Endowment Fund Resolution**
- **Amendment to the Bylaws**
- **Ratification and Reaffirmation of Housing Allowance Resolution**
- **Resolution of Acknowledgement of Dan Calhoun's Service**
- **Approval of Endowment Fund Expenditures**
- **Banking Resolution**

NARRATIVE

I. Call to Order **Joe DeuPree, Senior Warden**

The Special Vestry meeting was called to order at 11:55 AM by Joe DeuPree, Senior Warden

II. Prior Meeting Minutes Approval

The meeting continued with a review of the previous month's minutes. Shelly Turner moved, and Jami Mifflin seconded the motion for approval of the June 16, 2026 meeting minutes. The minutes were approved by a unanimous vote.

III. Resolutions **Joe DeuPree, Senior Warded**

Amendment to Endowment Fund Resolution, Amendment to the Bylaws and the Banking Resolution for the Rector Ministry Fund were presented and discussed. Hampton Burwick moved and Steve Sales seconded the motion. The three resolutions were approved as presented.

Ratification and Reaffirmation of Housing Allowance Resolution was presented and discussed. Steve Sale moved and Hampton Burwick seconded the motion which was passed unanimously.

Resolution of Acknowledgement of Dan Calhoun's Service was presented and discussed. Jack Sartin moved and Jami Mifflin seconded the motion which passed unanimously.

IV. Mission – Outreach Committee **Shelly Turner**

Discussion of St Thomas partnership with Agapy Food Pharmacy. A request was made for $3000 from the Endowment Fund and an additional $3000 to be provided through St Thomas Fundraising. Shelly Turner motioned to accept the recommendation which was seconded by Jami Mifflin. The Motion passed unanimously.

V. Building & Grounds **Steve Sale, Junior Warden**

Disposal of the old shed was discussed at a prior vestry meeting. Steve Sale requested up to $1400 to be spent on the disposal. Jack Sartin moved and Jami Mifflin seconded the motion which passed unanimously.

VI. Dismissal **Joe DeuPree, Senior Warden**

The meeting was closed at 12:06 PM

APPENDIX

- Vestry Meeting Minutes – June 16, 2026
- Amendment to Endowment Fund Resolution - attached
- Amendment to the Bylaws - attached
- Ratification and Reaffirmation of Housing Allowance - attached
- Resolution of Acknowledgement of Dan Calhoun's Service - attached
- Approval of Endowment Fund Expenditures
- Banking Resolution - attached
- The Baptismal Covenant

Meeting Minutes prepared by Bob Stutz, Clerk

The Episcopal Church of St. Thomas the Apostle
Financial Summary Report - 2026

For the Month of July

*Revenue	Actual	Budget	% Change	Actual YTD
Pledge Income	$35,259.22	$32,871.17	7%	
Non Pledged Donation	$1,106.00	$500.00	121%	
Total Revenue	$37,040.39	$34,129.50	9%	$246,297.29
***Expenses**				
Total Office Expense	$1,816.24	$1,500.01	21%	
Total Worship Expense	$128.85	$333.33	-61%	
Total Parish Life	$173.56	$891.66	-81%	
Total Buildings & Grounds	$3,281.15	$4,383.33	-25%	
Total Utilities	$2,136.40	$3,740.00	-43%	
Total Outreach	$3,190.58	$4,344.58	-27%	
Total Expenses	$31,534.44	$35,841.65	-12%	$224,828.59
Net Total (Surplus/Loss)	$5,505.95			$21,468.70

Noteworthy Items

> Office Expense (Office Supplies & Paper 5100), Parish "Note Cards" printing cost of $482.53.
> Utilities Expense (Water-6529 5155), no water bill since June - currently under review by the city of Dallas.

**Not an all inclusive list.*

The Episcopal Church of St. Thomas the Apostle

Balance Sheet

As of: Jul 31st 2026

Assets	
Current Assets	
Cash	
1013 Inwood National Bank	237,290.57
1014 Inwood Bank-Operating	41,109.97
1015 Inwood Nat'l Bank-RMF	10,491.78
Total Cash	288,892.32
Total Current Assets	288,892.32
Investments	
1045 Episcopal Foundation of Dallas	448,202.87
1050 Fidelity	116,255.55
Total Investments	564,458.42
Prepaid Expenses	
1095 Prepaid Expenses	6,843.15
Total Prepaid Expenses	6,843.15
Total Assets	**$ 860,193.89**
Liabilities & Net Assets	
Liabilities	
Current Liabilities	
Accounts Payable	
2399 Income/Expense Clearing	11,842.61
Total Accounts Payable	11,842.61
Total Current Liabilities	11,842.61
Deferred Revenue	
2405 Prepaid Pledges	33,365.40
Total Deferred Revenue	33,365.40
Total Liabilities	45,208.01
Net Assets	
Fund Balance	
3000 General Fund	(9,299.05)
Total Fund Balance	(9,299.05)
Temp Restricted-Church Designated	
3005 Spec svc Flowers/Music	1,641.63
3010 Reserve Fund	18,735.11
3020 Mission Outreach	2,169.25
3030 Rector's Speaker Fund	3,996.90
3040 Rector's Ministry Fund	12,479.76
3060 Memorial Fund	242,617.60
Total Temp Restricted-Church Designated	281,640.25
Perm Restricted	
3050 Capital Improvement	28,247.26
3070 Columbarium Fund	4,684.61
3090 Endowment Fund	284,042.95
3091 Knight-Flake Organ/Garden Fund	40,022.93
3093 Ewing House	(713.40)
Total Perm Restricted	356,284.35
Temp Restricted-Accum Surplus	
8998 Investments Mark To Mkt	186,360.33

Total Temp Restricted-Accum Surplus	186,360.33
Total Net Assets	814,985.88
Total Liabilities & Net Assets	**$ 860,193.89**

The Episcopal Church of St. Thomas the Apostle

Income Statement

Date Range: Jul 1st 2026 - Jul 31st 2026

Accounts	Actual Jul 01, 2026 - Jul 31, 2026	July Budget	Actual YTD	Budget YTD	Annual Budget
Revenues					
General Receipts					
4000 Pledge Income	35,259.22	32,871.17	231,692.08	230,098.19	394,454.00
4010 Plate Income	140.00	208.33	1,283.00	1,458.31	2,500.00
4012 Non pledged donations	1,106.00	500.00	8,157.06	3,500.00	6,000.00
4092 Easter	0.00	0.00	485.00	500.00	500.00
4093 Christmas Day	0.00	0.00	0.00	0.00	500.00
4094 Maundy Thursday	0.00	0.00	25.00	0.00	0.00
Total General Receipts	36,505.22	33,579.50	241,642.14	235,556.50	403,954.00
Other Income					
4030 Interest Income	535.17	416.67	3,449.35	2,916.69	5,000.00
4040 Other Income	0.00	8.33	251.54	58.31	100.00
Total Other Income	535.17	425.00	3,700.89	2,975.00	5,100.00
Misc Income					
4020 Building Use	0.00	125.00	954.26	875.00	1,500.00
Total Misc Income	0.00	125.00	954.26	875.00	1,500.00
Total Revenues	**$ 37,040.39**	**$ 34,129.50**	**$ 246,297.29**	**$ 239,406.50**	**$ 410,554.00**
Expenses					
Personnel Expenses					
5000 Rector-Stipend & taxes	8,750.00	8,750.00	61,250.00	61,250.00	105,000.00
5002 Rector-Pension	1,575.00	1,575.00	10,950.00	11,025.00	18,900.00
5003 Rector- Benefits	1,448.48	1,378.33	10,202.84	9,648.31	16,540.00
5004 Rector- Travel & Telephone	0.00	166.67	56.27	1,166.69	2,000.00
5006 Rector-Continuing Ed	0.00	83.33	20.00	583.31	1,000.00
5009 Rector-Miscellaneous	184.78	83.33	709.80	583.31	1,000.00
5020 Supply Clergy	0.00	66.67	250.00	466.69	800.00
5030 Parish Admin	2,295.00	2,250.00	15,427.50	15,750.00	27,000.00
5035 Organist	2,145.83	2,158.33	15,020.81	15,108.31	25,900.00
5037 Supply Musician	700.00	83.33	700.00	583.31	1,000.00
5039 Payroll Taxes	355.02	359.58	2,474.64	2,517.06	4,315.00
5040 Lay Staff-Pension	206.55	202.50	1,388.48	1,417.50	2,430.00
5041 Lay Staff- Continuing Ed	0.00	125.00	0.00	875.00	1,500.00
5042 Audio Visual Svcs	200.00	291.67	1,900.00	2,041.69	3,500.00
5105 Managing Financial Reports	700.00	700.00	4,900.00	4,900.00	8,500.00
Total Personnel Expenses	18,560.66	18,273.74	125,250.34	127,916.18	219,385.00
Office Expense					
5100 Office Supplies & Paper	696.03	291.67	1,533.41	2,041.69	3,500.00
5102 Office Equipment Maint	299.43	375.00	2,733.68	2,625.00	4,500.00
5103 License, Membrshp, Subscription	282.28	312.50	2,682.37	2,187.50	3,750.00
5104 Technology	0.00	104.17	65.99	729.19	1,250.00
5106 Postage	114.80	100.00	346.95	700.00	1,200.00
5107 Bank & Paychex Charges	41.78	41.67	277.67	291.69	500.00
5108 Credit Card Donation fees	329.02	250.00	2,119.26	1,750.00	3,000.00
5109 Miscellaneous	52.90	25.00	52.90	175.00	300.00
Total Office Expense	1,816.24	1,500.01	9,812.23	10,500.07	18,000.00
Insurance					
5110 Property & Liability Ins	2,247.00	2,375.00	16,092.12	16,625.00	28,500.00
Total Insurance	2,247.00	2,375.00	16,092.12	16,625.00	28,500.00
Worship Expense					
5120 Altar Supplies	128.85	208.33	764.36	1,458.31	2,500.00

Accounts	Actual Jul 01, 2026 - Jul 31, 2026	July Budget	Actual YTD	Budget YTD	Annual Budget
5125 Organ/Piano	0.00	83.33	4,260.04	583.31	1,000.00
5127 Choir Music Supplies	0.00	41.67	59.00	291.69	500.00
Total Worship Expense	128.85	333.33	5,083.40	2,333.31	4,000.00
Parish Life Exp					
5130 Convention	0.00	37.50	0.00	262.50	450.00
5131 Christian Education	0.00	41.67	100.18	291.69	500.00
5132 EPN Membership Dues	0.00	0.00	500.00	750.00	750.00
5133 Vestry Retreat/Other	0.00	183.33	0.00	1,283.31	2,200.00
5134 EPN Conference	0.00	250.00	1,223.62	1,750.00	3,000.00
5136 Hospitality/Social	173.56	358.33	1,560.72	2,508.31	4,300.00
5138 Choir Dinner	0.00	20.83	0.00	145.81	250.00
Total Parish Life Exp	173.56	891.66	3,384.52	6,991.62	11,450.00
Buildings & Grounds					
5140 Custodial Supplies	0.00	58.33	589.50	408.31	700.00
5144 Capital Improvement Exp	0.00	416.67	0.00	2,916.69	5,000.00
5145 Maint-Bldgs & Equipment	391.00	958.33	4,582.19	6,708.31	11,500.00
5147 Janitorial Service	874.18	1,083.33	6,093.80	7,583.31	13,000.00
5148 Maint-Grounds	1,919.97	1,666.67	12,210.11	11,666.69	20,000.00
5149 Pest Control	96.00	200.00	807.00	1,400.00	2,400.00
Total Buildings & Grounds	3,281.15	4,383.33	24,282.60	30,683.31	52,600.00
Utilities					
5150 Telephone & Internet	213.92	416.67	2,720.20	2,916.69	5,000.00
5152 Electricity	900.00	916.67	3,912.11	6,416.69	11,000.00
5154 Water & Sewer 6525	297.07	416.67	2,074.09	2,916.69	5,000.00
5155 Water - 6529	0.00	833.33	3,533.52	5,833.31	10,000.00
5156 Natural Gas	160.00	208.33	1,259.86	1,458.31	2,500.00
5158 Safety, Security, & Fire Alarms	205.09	583.33	3,829.18	4,083.31	7,000.00
5159 Waste services	360.32	365.00	2,613.11	2,555.00	4,380.00
Total Utilities	2,136.40	3,740.00	19,942.07	26,180.00	44,880.00
Outreach					
5162 Advertising/Welcoming	418.50	166.67	912.04	1,166.69	2,000.00
5164 Social Media/Web	200.00	333.33	400.00	2,333.31	4,000.00
5165 Diocesan Assessment	2,744.58	2,744.58	19,212.06	19,212.06	32,935.00
5171 Invite, Welcome, Connect	0.00	108.33	0.00	758.31	1,300.00
5172 Pride	0.00	350.00	0.00	1,500.00	1,500.00
5175 NDSM	0.00	125.00	0.00	875.00	1,500.00
5176 Ewing House	0.00	100.00	457.21	700.00	1,200.00
5180 Outreach Grants	(172.50)	416.67	0.00	2,916.69	5,000.00
Total Outreach	3,190.58	4,344.58	20,981.31	29,462.06	49,435.00
Total Expenses	**$ 31,534.44**	**$ 35,841.65**	**$ 224,828.59**	**$ 250,691.55**	**$ 428,250.00**
Net Total	**$ 5,505.95**	**($ 1,712.15)**	**$ 21,468.70**	**($ 11,285.05)**	**($ 17,696.00)**

The Episcopal Church of St. Thomas the Apostle

Special Funds

Date Range: Jul 1st 2026 - Jul 31st 2026

Accounts	Beginning Balance	Income	Expense	Ending Balance
Restricted Net Assets				
Temp Restricted-Church Designated				
01-3005 Spec svc Flowers/Music	1,357.61	350.00	65.98	1,641.63
01-3010 Reserve Fund	18,735.11	0.00	0.00	18,735.11
01-3020 Mission Outreach	2,169.25	0.00	0.00	2,169.25
01-3030 Rector's Speaker Fund	3,996.90	0.00	0.00	3,996.90
01-3040 Rector's Ministry Fund	8,615.06	4,037.20	172.50	12,479.76
01-3060 Memorial Fund	242,617.60	0.00	0.00	242,617.60
Total Temp Restricted-Church Designated	277,491.53	4,387.20	238.48	281,640.25
Perm Restricted				
01-3050 Capital Improvement	20,247.26	20,000.00	12,000.00	28,247.26
01-3070 Columbarium Fund	4,684.61	0.00	0.00	4,684.61
01-3090 Endowment Fund	284,042.95	0.00	0.00	284,042.95
01-3091 Knight-Flake Organ/Garden Fund	40,022.93	0.00	0.00	40,022.93
01-3093 Ewing House	(713.40)	0.00	0.00	(713.40)
Total Perm Restricted	348,284.35	20,000.00	12,000.00	356,284.35
Temp Restricted-Accum Surplus				
01-8998 Investments Mark To Mkt	200,530.46	7,620.75	21,790.88	186,360.33
Total Temp Restricted-Accum Surplus	200,530.46	7,620.75	21,790.88	186,360.33
Total Restricted Net Assets	**$ 826,306.34**	**$ 32,007.95**	**$ 34,029.36**	**$ 824,284.93**

Saint Thomas the Apostle Attendance Report

Visitors for July 2026

Last Name	First Name	7/5	7/12	7/19	7/26	
Beecham	Brynn		X			
Clay	Andrea				X	
Counts	Don				X	
Counts	Cheri				X	
Flores	Claudia			X		
Gandy	Audrey			X		
Guta	Prao	X				
Johnson	Kathie	X				
Johnson	Michael				X	
Krueger	Raymond	X				
Leay	Edison	X				
Maillard	Mona	X				
McCort	Sean		X			
McCort (Kukerich)	Kassi		X			
McDonnall	Kimberli				X	
McGriff	Cameron			X		
Robinson	Kristen				X	
Soreeufer	Faith			X		
Taylor	Don	X				
Thompson	Chris	X				
Thompson	Ruth	X				
Tzou	Alma		X			
Moved to main list	Total	8	4	4	6	22

Attendance Numbers

	7/5	7/12	7/19	7/26
Members / Reg Attendance	52	48	56	61
Visitors	8	4	4	6
Total From Pew Books	60	52	60	67
Usher Count: 8:00 a.m.	7	7	9	16
Usher Count: 10:30 a.m.	57	55	52	58
Total Usher Count	64	62	61	74

YouTube	20	16	30	22
Facebook	18	20	28	14

July 2025	7/6	7/13	7/20	7/27
Usher Count: 8:00 a.m.	15	8	10	12
Usher Count: 10:30 a.m.	54	50	52	61
Total Usher Count	69	58	62	73

Episcopal Diocese of Dallas

Financial and Management Audit Report

Findings:

Date: July 5, 2026

To: The Rector, Wardens and Vestry of The Episcopal Church of St. Thomas the Apostle, Dallas,

We have completed our inspection of the 2025 financial and management records of the Episcopal Church of St. Thomas the Apostle, Dallas, TX following the Episcopal Diocese of Dallas Business Policies, "Audits of Parish Financial Statements and Management Practices."

Our inspection included:

- Review of financial statements and supporting documentation for the year ended December 31, 2025.
- Concentrated review of collections to the parish and disbursements from the parish including back-up and accounting of all related items reviewed.
- Review of various management documents used in the operation of the parish.

I would like to thank each committee member (Bob Stutz, Alberto Galue, and Hampton Burwick) for outstanding work. Special thanks to church staff (Lee Swift, Jerry Knight and Laura Griffin) for their patience and guidance through this process.

The committee determined that all activities were conducted ethically, with no evidence of mismanagement or misuse of funds. The review identified several opportunities to further strengthen existing practices. These recommendations are outlined in our report and are intended to help refine and enhance current procedures.

EPISCOPAL CHURCH OF
ST. THOMAS THE APOSTLE

Our inspection and certificate are not to be constituted as an audit and opinion rendered by a Certified Public Accountant.

Audit Committee Members:

Thomas Files – Audit Inspection Review Member and Chair

Alberto Galue – Audit Inspection Review Member

Hampton Burwick – Audit Inspection Review Member

Bob Stutz – Audit Inspection Review Member

Annual Audit of Parish Financial Statements and Management Practices

2025 Review Period - Summary of Findings and Recommendations

Overview

The Audit Committee completed a review of selected parish records, procedures, and supporting documentation for the 2025 audit period. The review found that many core records were available and that several important practices are already in place. The primary opportunity for improvement is to strengthen consistency, centralization, documentation, and periodic review across several administrative and financial areas.

The recommendations below are intended to support stronger continuity, easier future audits, clearer accountability, and improved recordkeeping. They are not intended to suggest misuse of funds or improper activity, but rather to identify opportunities to strengthen internal controls and documentation.

Key Themes

Several findings point to common themes across the review:

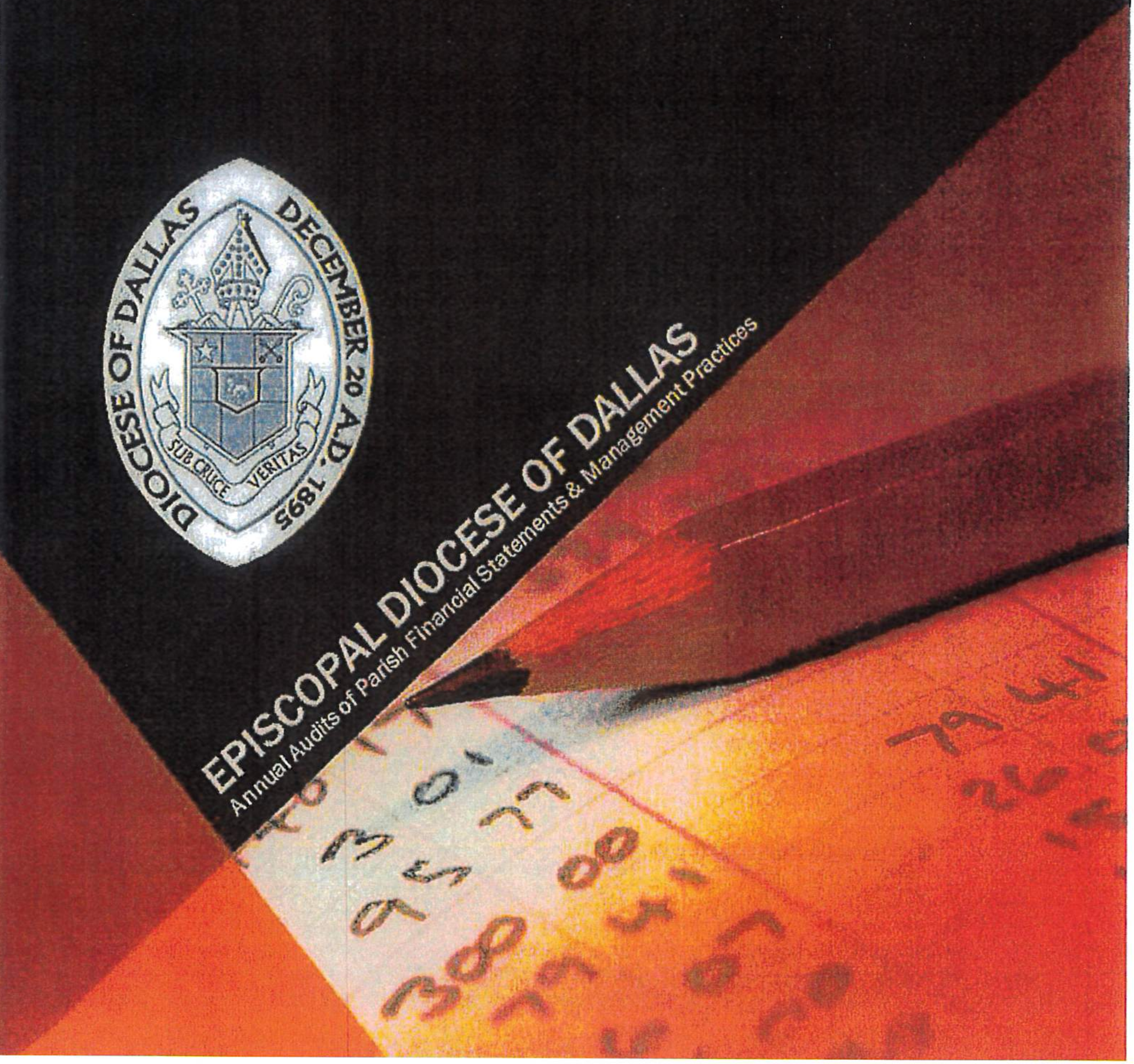
- Records are often available but not always maintained in one central and easily accessible location.
- Some procedures appear to be followed in practice but are not always documented in writing.
- Several tracking tools would benefit from being updated and periodically reconciled.
- The parish would benefit from maintaining an up-to-date centralized roster of all individuals actively involved in parish activities, including the roles they perform. This roster would support tracking of related compliance requirements, such as Safe Church training, background checks, and key access.
- Certain items require follow-up to confirm completeness, reconciliation, or compliance.
- Annual or periodic review responsibilities should be clarified for recurring areas such as contracts, insurance, Ministry Funds, key access, Safe Church compliance, card usage, and online payment documentation.

Summary of Findings and Recommendations (See Attachment for detailed findings)

Area Reviewed	Summary Observation	Recommended Action
1. Contracts	Some service agreements were available, but several continuing service contracts could not be located. There does not appear to	The parish administrative assistant will reach out to the various contractors and request copies of contracts or Service Level Agreements as appropriate for each vendor relationship.

Area Reviewed	Summary Observation	Recommended Action
	be a centralized process for maintaining executed contracts.	
2. Fixed Assets	A photographic inventory from 2013 exists, but it is unclear whether it has been updated or where it is maintained.	The Vestry members are tasked with reviewing the existing records and then taking action as they deem appropriate to allocate resources to updating the inventory.
3. Financial Statements	Some line items exceeded the 10% budget variance threshold and did not appear to include documented explanations.	This has been remediated in the 2026 business year.
4. Insurance	Insurance documents were available for part of the audit period, but the prior policy covering the first half of 2025 was not located.	The Vestry members are tasked with allocating resources to review existing insurance coverage. If additional coverage is required, the allocated resources will be in dialog with the diocese.
5. Parish Accounting Policies	The parish has several policies addressing accounting-related procedures; however, they are maintained separately and some differences from the Diocese sample accounting policy should be reviewed.	This has been remediated. The Vestry reviewed and approved the Parish Accounting Policies in January 2026.
6. Key Policy and Key Holders	A key tracking sheet exists, but it does not appear to be current. The parish does not appear to have a formal written key policy.	The Vestry is tasked with developing a written key policy and reconcile the key list. Confirm current key holders, keys issued, issuance dates, and returned or missing keys.
7. Online Transfers / CWD Invoices	For Community Waste Disposal (CWD) online transfers, only May and July invoice copies were available in the records reviewed.	The Treasurer will update the accounting policy to tighten this process.
8. Invoice Approval Prior to Payment	Most checks reviewed did not show evidence of approval before payment, and it was not clear who	The Treasurer will update the accounting policy to tighten this process.

Area Reviewed	Summary Observation	Recommended Action
	is authorized to approve invoices for payment.	
9. Check Request Documentation	Most sampled check requests included both a requestor and an approval, but approximately 20% included only the requestor.	This has been remediated in the 2026 business year.
10. Records Backup and Access	The Committee did not confirm whether records (e.g., accounting) are regularly backed up or whether the parish has documented access to those records in the event the individual maintaining them becomes unavailable.	The Vestry is tasked with researching and implementing a process to document the backup and emergency continuity process, for records, including frequency, backup location, cloud access if applicable, and who is authorized to access the records on behalf of the parish. Ensure that the parish, not only an individual, has appropriate access to current and historical records.



EPISCOPAL DIOCESE OF DALLAS

Annual Audits of Parish Financial Statements & Management Practices

Episcopal Diocese of Dallas
Audits of Parish Financial Statements & Management Practices

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I. Introduction

The financial statements of all parishes are required to be audited annually. This is not just a good business practice; it is a requirement supported by the both the national and diocesan constitutions, canons and customary as referenced below:

> The Constitution & Canons of The Episcopal Church, Adopted and Revised in General Convention 1789-2006
> *Canon I.7, Section 1.a.*
> "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."
>
> The Constitution and Canons of the Episcopal Diocese of Dallas
> *Canon 29, Section 29.4*
> "All accounts of Parishes, Missions or other institutions shall be audited annually by an independent Certified Public Accountant, or such Audit Committee as shall be authorized by the Department of Finance of the Diocese."
>
> Customary of the Diocese of Dallas
> *Customary II, Section A, 7.d*
> "An audit of the books of the congregation is required annually by Canon, and must be submitted by 1 September of each year. Audits need not be made by a CPA. A syllabus for use by congregational audit committees is available from the diocesan office. The clergy in charge of congregations are reminded that these audits protect them, as well as the congregation itself."

If a parish has sufficient financial resources available, an independent audit performed by a Certified Public Accountant is the preferred option for meeting the annual audit requirement. However, forming an Audit Committee of parishioners with appropriate background or experience is also an option.

In an effort to assist those parishes using an Audit Committee to meet the annual audit requirement, this document has been prepared to provide directions on how to complete that task. Various resources were used in the preparation of this document including *The Manual of Business Methods in Church Affairs from the Episcopal Church USA*. Development of this document also included testing of the procedures by individuals both with and without financial backgrounds during the completion of actual parish audits. As a result, we are comfortable that this "self-audit" program will be a useful tool for the missions and parishes of the Diocese.

Although referred to as an audit, the result of this process is not an independent opinion as provided by a Certified Public Accountant.

Technical assistance in the completion of an annual audit can be obtained from the Treasurer or Assistant Treasurer of the Diocese by calling the diocesan office or emailing treasurer@edod.org.

Annual audits are to be submitted to the Diocese of Dallas Treasurer by September 1st. The audits can be mailed to Diocesan Office at 1630 N. Garrett Avenue, Dallas, Texas 75206 or can be submitted electronically to treasurer@edod.org.

II. Process Overview

A. Audit Committee is selected. The Committee should consist of three or more people who have not been involved with the handling of accounting or financial transactions during the audit period. Thus, members of the Vestry and the Treasurer (or their immediate families) may not serve on the Audit Committee.

B. Audit Committee conducts initial meeting with Rector, Senior Warden, Treasurer, & Bookkeeper to:
   - determine timing of audit
   - determine contact person for information requests
   - review Information Request (Exhibit A)
   - complete Internal Control Questionnaire (Exhibit B) *Negative responses indicate an opportunity for improvement, and should initiate heightened scrutiny during the audit.*
   - determine contact person for clarification of questions
   - if bank statements indicating loan balances are not available, send third party loan verification requests (Exhibit C)

C. Once documents in B. are available, committee meets to:
   - review results of Internal Control Questionnaire
   - divide audit checklist among members of the audit committee
   - select disbursement records to be reviewed and submit request to appropriate contact person (should include at least 10% of items and 50% of dollar value)

D. Audit Committee conducts financial (Exhibit D) and management (Exhibit E) audits, with members initialing each section as completed. The audit work papers should be kept on file with the parish administrator for one year.

E. Audit Committee prepares recommendations and submits to the Vestry a report containing:
   - Audit Committee Financial and Management Audit Report to vestry (Exhibit F), signed by all Audit Committee members
   - Internal Control Questionnaire

F. After Vestry approves audit results, submit to the diocese copies of the following:
   - Financial and Management Audit Report, signed by all Audit Committee members
   - Year-end Statement of Financial Position (Balance Sheet)
   - Year-end Statement of Activities (Income/Expense report or Profit/Loss report)
   - Internal Control Questionnaire
   - Minutes of the Vestry, showing receipt and acceptance of the audit

The Finance Committee of the Diocese looks forward to working with each of the congregations that elect to use this new procedure to meet the requirement for an annual audit. We also hope to benefit from your comments and feedback which will allow us to make adjustments to the program based on user experience. Please know that we are here as your resource.

On behalf of the Finance Committee

Faithfully,
Mary Sonom
Treasurer

Exhibit A
Episcopal Diocese of Dallas
Information Request for
Audit of Parish Financial Statements & Management Practices

	Initial Meeting Information Checklist for Financial Audit
☒	The most recent audit, with work papers.
☒	For the audit period, copies of the standard chart of accounts, vestry minutes, finance committee minutes, budget, Sunday count sheets, pledge statements with the names hidden (listing by household of amount pledged & amounts given by date), monthly financial statements & annual financial statements (balance sheet & income statement). If vestry approval of clergy housing allowance & annual budget occurred prior to the audit period, obtain a copy of those minutes as well.
☒	The parochial report for the audit period, if completed.
☒	A list of all bank accounts & copies of all signature cards for the audit period.
☒	A copy of the parish's accounting policies. If this document does not exist, then one should be developed. An example is attached as Exhibit G.
☒	If the process whereby financial contributions move from plate or mail to bank is not documented in the accounting manual, request a meeting with the appropriate person(s) to explain the process.
☒	Copies of a list of transactions (including any journal vouchers) that occurred for the year in all accounts.
	Initial Meeting Information Checklist for Management Audit
	Parish Checklist
☒	List of restricted funds & rules for disbursements
☒	List of those who have Safe Church Training & date of completion Prior
☒	Parochial Reports
☒	Vestry minutes
☐	Current loan documents
☐	List of software on parish computers & proof of purchase
	Personnel Checklist
☒	Organization chart
☒	Job descriptions
☒	Background checks
☒	Personnel files
	☐ W4 W2
	☐
	☐ I-9 & copies of supporting proofs of identification
	☐ Benefit applications
	☐ Attendance records
☐	List of those receiving 1099s
☒	Copies of Self Audit for Workers Comp

Initial Meeting Information Checklist for Management Audit

	Procedures Checklist
☒	"Key to door policy" & list of key holders
☒	Wedding & Funeral policies
☒	Youth outing policy & parental release forms
☒	Copy of Diocesan & Parish policies
	☒ Constitutions & Canons
	☒ Customary
	☒ Cash management
☒	Episcopal Church Manual of Business Methods
	Property Checklist
☒	Titles to property
☒	Church Bylaws
☒	Application for Incorporation
☒	Plats of property
☒	Tax exemption filings
☒	City inspections
☒	Property insurance policy
☒	Appraisal Report from American Appraisal
☐	Video inventory of all church property

Exhibit B
Internal Control Questionnaire

The following Internal Control Questionnaire is taken from the Manual of Business Methods in Church Affairs. It is intended to provide guidance for setting up an accounting system, a checklist for periodic review & evaluation of an existing system, & to assist a congregation's internal audit committee.

The format is a series of questions, most of which refer to some recommended internal control. The normal answer to a question will be positive. A negative response suggests an area of the system that could be strengthened.

	Yes	No	N/A
General: The following items are intended to provide general information to aid understanding of the overall accounting & internal control system.			
1. Are prior internal control questionnaires & auditors' recommendations available?	X		
2. Have recommendations of prior reports on internal controls been implemented?			X
3. Is a complete & current chart of accounts, listing all accounts & their respective account numbers, available?	X		
4. Is there an accounting policy & procedure manual?	X		
5. Is it up to date?	X		
6. Is a current edition of this manual available?	X		
7. Is the accounting system using a double-entry bookkeeping method?	X		
8. Have the findings of external auditors been reported to the Vestry?			X
Budget: The development & use of a budget is a critical management tool that will aid in the stewardship & administrations of church resources & programs			
1. Is the budget approved by the Vestry?	X		
2. Are all the changes to the budget authorized by the Vestry & recorded in the minutes of the meetings?	X		
3. Is there a periodic review of the budget by the Vestry?	X		
Cash Receipts: Clearly stated policies & procedures regarding the handling of cash & other receipts help not only to protect from loss, but assure that all receipts are properly recorded in the records.			
1. Are there safeguards to protect the collections from theft or misplacement from the time of receipt (plate offerings or via mail) until the time the funds are counted & deposited?	X		
2. Are the collection receipts counted & deposited so that the deposit equals the entire amount of receipts on a timely basis, i.e. at least weekly?	X		
3. Are there at least two unrelated persons responsible for counting & depositing the collections?	X		
4. Are the persons responsible for counting receipts rotated on a periodic basis?	X		
5. Do the counters have a standardized form for recording the deposit information?	X		
6. Are the counters' sheets retained & reconciled with actual deposits, & are all discrepancies investigated?	X		
7. Is there a control prohibiting the cashing of checks from the currency received (i.e. a counter takes cash & writes a check to replace it, artificially increasing the amount that counter contributes to the church?)	X		

Cash Receipts:	Yes	No	N/A
8. Are all of the pledge envelopes or other memoranda retained & reconciled to the recorded amounts?	X		
9. Are all other cash receipts recorded & deposited on a timely basis?	X		
10. Are all checks received restrictively endorsed "for deposit only" immediately upon receipt?	X		
11. Are all cash receipts deposited into the general operating checking account?	X		
12. Are checks photocopied prior to being deposited?	X		
13. Are there procedures that will highlight, or bring to someone's attention, the fact that all receipts or income have not been received or recorded?	X		
14. Are pledge payments by household tracked & compared to their annual pledge?	X		
15. Are periodic statements provided to donors of record (i.e. at least quarterly)?	X		
16. Are all gifts of securities (stocks, bonds) sold immediately upon receipt?	X		
17. Do acknowledgments of contributions in excess of $250 include a receipt from the recipient organization which states that it is "the contemporaneous acknowledgment required by the Internal Revenue Code, & states that, in accordance with Section 170(F)(8)(B), any goods or services provided consist solely of intangible religious benefits"?	X		
18. Are all discrepancies investigated?	X		
Cash Disbursements: The following procedures will assist in assuring that all payments are properly approved, recorded, & supported by appropriate documentation.			
1. Are all disbursements made by check, except for small expenditures made from petty cash?	X		
2. Are all checks pre-numbered & used in sequence?	X		
3. Is there a clearly defined approval process for all disbursements?	X		
4. Are all voided checks properly cancelled & retained?	X		
5. Are all checks payable to specified payees & not to cash or bearer?	X		
6. Are all disbursements supported by original documentation?	X		
7. Is the original vendor's invoice or other documentation cancelled at the time of signature to prevent duplicate payment?			
8. Check signing:			
a. Is signing blank checks prohibited?	X		
b. Is using a signature stamp or pre-printed signatures prohibited?	X		
c. Does all supporting documentation accompany check presented for signature?	X		
d. Are two signatures required for all checks?	X		
e. If not, do checks for more than $500 require more than one signature?	X		
f. If signature imprint machines are used, are the keys kept under lock & key except when in use?			X

Cash Disbursements:

	Yes	No	N/A
9. Are all disbursements requiring special approval of funding sources or the Vestry properly documented by the Vestry or Finance Committee members?	X		
10. Are there adequate controls & segregation of duties regarding Electronic Funds Transfers?	X		

Journal Entries: Journal Entries offer a special opportunity to make adjustments to accounting records. The general journal is an equally important book of original entry as the cash receipts & cash disbursements journals.

	Yes	No	N/A
1. Is there an appropriate explanation accompanying each journal entry?	X		
2. Are all journal entries approved by a knowledgeable authority other than the person initiating the entry?	X		
3. Is adequate documentation maintained to support each journal entry?	X		

Bank Account Reconciliation: The monthly reconciliation of all bank accounts is a primary tool for assuring the proper recording & accounting for all cash account activity.

	Yes	No	N/A
1. Are all bank accounts reconciled within 10 days of receipt of bank statement?	X		
2. Do two different people perform the tasks of opening & reconciling the bank statement?	X		
3. Does someone complete the bank account reconciliations other than the person who participates in the receipt or disbursement of cash?	X		
4. Do the reconciliation procedures provide for:			
a. Comparison between the bank statement & the cash receipts journal of dates & amounts of deposits?	X		
b. Investigation of bank transfers to determine that both sides of the transactions have been recorded?	X		
c. Investigation of all bank debit & credit memos?	X		
d. Review of all checks outstanding more than 90 days?	X		
e. Are checks more than 180 days outstanding voided during the year-end reconciliation?	X		
f. Is the bank immediately notified of all changes of authorized check-signers?	X		
5. Are all journal entries for bank charges & bank account interest recorded routinely?	X		
6. Are all bank accounts included on financial reports to the Vestry?	X		

Credit Cards: These tools are very useful in parish life, but appropriate controls should be in place.

	Yes	No	N/A
1. Is there a church credit card? If so, who is authorized to use it? (list names)			X
2. Is there a written policy for credit card usage?	X		
3. Is the credit card balance paid in full every month?			X
4. If the balance is not paid in full, why not?			X
5. Do the cardholders submit receipts on a monthly basis?	X		

Petty Cash: The following controls are intended to provide a timely recording of cash expenditures in the accounting system.	Yes	No	N/A
1. Is the responsibility for the petty cash fund assigned to one person?	☒	☐	☐
2. Are all petty cash funds maintained on an impress basis, i.e., the total amount of vouchers paid or disbursed, plus cash, always equal the amount of the fund?	☒	☐	☐
3. Is adequate review made of documentation before the fund is reimbursed?	☒	☐	☐
4. Is the petty cash fund reimbursed at least monthly?	☒	☐	☐
5. Are check cashing & making loans to employees prohibited?	☒	☐	☐
6. Is the actual petty cash protected from theft or misplacement?	☒	☐	☐
Investments: Procedures for proper recording & control of all investment instruments will help to assure that all assets & related income are accounted for & properly recorded.			
1. Does the parish own stocks or bonds currently?	☒	☐	☐
2. Are all investment instruments held in the name of the church only?	☒	☐	☐
3. Is the authorization for the sale &/or purchase of investments provided for by the Vestry or authorized Investment Committee?	☒	☐	☐
4. Are all investment instruments adequately protected from fire, theft, or misplacement, preferably in custody by a bank, broker or other financial intermediary?	☒	☐	☐
5. Is the income/dividends/interest recorded?	☒	☐	☐
6. Are all investment accounts included in financial reports to the Vestry?	☒	☐	☐
Property & Equipment: Certain procedures involving the physical assets of the church will aid in detecting, identifying & preventing losses.			
1. Is formal approval of the Vestry required for all property & equipment additions & dispositions?	☒	☐	☐
2. Is a property & equipment inventory maintained (video or document) which lists the following details:			
a. Date acquired?	☒	☐	☐
b. Detailed description?	☒	☐	☐
c. Cost or fair market value at time of donation?	☒	☐	☐
d. Any funding source restrictions?	☒	☐	☐
3. Is a periodic review conducted to compare the actual property, furniture, & fixtures, & equipment with the recorded inventory listing?	☒	☐	☐
4. Is there a safe deposit box?	☒	☐	☐
a. Is there an inventory of its contents?	☒	☐	☐
b. Who is authorized to enter it? (list names)	☒	☐	☐
5. Are permanent records such as articles of incorporation &, if applicable, by-laws & real estate deeds kept in a safe place?	☒	☐	☐
6. Are they up to date?	☒	☐	☐
7. Have there been any significant fixed asset disposals or acquisitions during the audit period?	☒	☐	☐

Insurance: Insurance should be maintained that is adequate to protect against all reasonable risks of loss.

	Yes	No	N/A
1. Is there a periodic review conducted to ensure the adequacy of the insurance coverage for:			
a. Property?	☒	☐	☐
b. Liability?	☒	☐	☐
c. Fidelity Bond?	☒	☐	☐
d. Sexual Misconduct?	☒	☐	☐
e. Directors & Officers Liability?	☒	☐	☐
f. Workers' Compensation?	☒	☐	☐
2. Is there a policy related to sexual misconduct?	☒	☐	☐
3. Is there a periodic review conducted to ensure that adequate controls are in place to prevent loss?	☒	☐	☐

Liabilities & Other Debt: All liabilities & other debt must be clearly reported, & all provisions or restrictions complied with.

1. Is all borrowing or indebtedness authorized by the Vestry & the appropriate diocesan board or committee?	☒	☐	☐
2. Are all loan agreements &/or lease agreements in writing & properly safeguarded?	☒	☐	☐
3. Are there periodic reviews conducted to determine compliance with any debt/lease provisions?	☒	☐	☐
4. Are all liabilities noted on Financial Reports to the Vestry?	☒	☐	☐

Restricted Gifts & Income: Gifts restricted by donors are not handled in the same manner as other contributions. Procedures are necessary to assure that these gifts are recorded properly & all restrictions are observed.

1. Are records maintained of all bequests, memorials, endowments, or any other restricted gifts to include:			
a. Date, amount & donor gift?	☒	☐	☐
b. Any restrictions or limitations?	☒	☐	☐
2. Does the Vestry vote to accept all restricted gifts & grants, promising to abide by restrictions?	☒	☐	☐
3. Are written acknowledgments issued for whom they are required?	☒	☐	☐

Payroll: The application of policies & procedures involving the employment of individuals assures compliance with payroll tax reporting to the various governmental entities. It is strongly recommended that payroll be processed by a professional service. Questions 3, 4, 5 & 8 are necessary only if payroll is still processed in-house, whether manually or with an in-house computer software program.

1. Are personnel files maintained to include:			
a. Employment application &/or letter of employment?	☒	☐	☐
b. Authorizations of pay rates & effective dates?	☒	☐	☐
c. Internal Revenue Service Form W4?	☒	☐	☐
d. Department of Justice Form I-9?	☒	☐	☐

Payroll:	Yes	No	N/A
e. New hire reporting?	☒	☐	☐
2. Is there a written record of hours worked, approved by a Supervisor when applicable?	☒	☐	☐
3. Are there adequate records to:			
a. Show computation of gross pay?	☒	☐	☐
b. Account for all deductions from gross pay?	☒	☐	☐
c. Support payroll tax returns & Forms W-2?	☒	☐	☐
4. Are payroll tax returns filed on a timely basis?	☒	☐	☐
5. Are Forms 1099 being provided for all individuals who are not employees & for all unincorporated entities paid $600 or more annually?	☒	☐	☐
6. Are Form W-2 wages reconciled to the general ledger accounts, & all four quarterly payroll tax returns?	☒	☐	☐
7. Are clergy housing allowances recorded in the minutes of the Vestry no later than the first meeting of the year?	☒	☐	☐
Computer Systems:			
1. Are current or duplicate copies of the operating system & programs maintained off premises?	☒	☐	☐
2. Is access to the computer & computer programs limited to authorized persons?	☒	☐	☐
3. Is there adequate documentation, including user manuals, available on-site for all computer programs?	☒	☐	☐
4. Is there a plan for recovery of data & continuation of operations in the event of a disaster?	☒	☐	☐
5. Is there a list of software on parish computers & proof of purchase?	☒	☐	☐

Exhibit D
Episcopal Diocese of Dallas
Financial Statement Audit Procedures

I. Audit Report	
☒	Review the most recent audit report (if available) to determine if prior recommendations have been implemented.
II. Bank Statements (All Accounts – Quarter Ending 3/31, 6/30, 9/30, & 12/31)	
☒	Review vestry minutes to ensure authorization of account signers for audit period.
☒	Verify that the "checkbook" is maintained in a safe place at all times.
☒	Ensure that Bank Reconciliation's are performed on a timely basis (within 10 days after receipt).
☒	Review canceled check copies for fictitious payees & proper signatures for expense level (Example: Two signatures required for amounts >$500.) Review the signatures to ensure check signers are on approved signers list in vestry minutes. The auditor should account for all missing/voided checks.
☒	Outstanding items greater than three months should be investigated.
☒	Items greater than 180 days should be written off after attempts to rectify the outstanding items.
☒	Determine whether the bank fees, if any, seem reasonable.
III. Budgets	
☒	Ensure minutes state that Vestry has approved initial budget, & any changes.
☒	Review budgets to actual.
☒	Review variances > 10%.
IV. Cash Accounts	
☒	Verify that reconciled cash balances tie to the balance sheet. All investment & savings accounts are to be recorded in the financial statements.
☒	Trace amounts per the year end financials to the financial institutions statements. Reconcile any differences.
☒	Obtain a listing of all authorized signers on all accounts. Ensure that this list is current.
☒	Ensure that all accounts have two or more signers.
☒	Ensure a process is in place to ensure cash receipts maintained in a "safe" place prior to their deposit, including deposits received via mail.
☒	Review minutes to ensure approval of prior year's audit, with appropriate attachments, including a signed letter & auditors' recommendations.
V. Cash Disbursements	
☐	Test a minimum of 10% of items & 50% of dollar value from each fund (including Ministry funds). Testing should include payments throughout the audit period & not limited to one month. All disbursements should have appropriate documentation on file. Verify that check amount matches documentation.
☒	Verify that payments have been properly approved &/or reviewed. If online bill payment is utilized, verify written procedures for scope online bill payment (recommended for only for utilities).
☒	Verify that payments have been posted to the proper funds/accounts.
☒	Verify that payments were not paid for personal items for use outside of the parish or parish work.
☒	Review January payments for items other than standard utilities that should have been paid in the prior year.

Financial Statement Audit Procedures

VI. Collections, including weekly deposits plus deposits to Memorials, Trusts & Endowments

- [x] Review 20% of Count Sheets & other deposit support to ensure totals tie to bank statements.
- [x] Trace total monthly cash receipts to the financial statements & reconcile any differences.
- [x] Ensure two names of witnesses are documented, & that the persons responsible for counting are rotated on a periodic basis. Counters should not be related (i.e. husband & wife).
- [x] From the list of pledges obtained in the information request (Exhibit A), select a sample containing at least 10% of the pledging units & the amount contributed. Trace these donations from the count sheets to the bank deposits to the pledge statements to ensure accuracy.
- [x] Ensure collections are deposited in a timely basis.
- [x] Ensure Rector/Treasurer do NOT perform the counts.

VII. Contracts

- [ ] Review all contracts & ensure compliance.

VIII. Diocesan Contributions

- [x] Inquire of the Diocesan accounting personnel as to whether the Diocese has contributed &/or loaned any monies to the parish. If yes, ensure that they are recorded as a separate line item on the financials.

IX. Fixed Assets

- [x] Obtain copy of fixed asset listing for the beginning & ending of the audit period. If the Internal Control Questionnaire indicated a fixed asset disposal, ensure that these items have been removed from the asset listing, & any income has been properly recorded.
- [x] Obtain copy of the parish's capitalization policy.
- [x] Review disbursements including repairs & maintenance to ensure that any new assets have been capitalized in accordance with the parish's capitalization policy.
- [x] Review the fixed asset inventory & identification procedures for the parish. "Is the procedure viable & working?"

X. Financial Statements

- [x] Obtain copies of all monthly financial statements (Balance Sheet & Income Statement) for the periods covered.
- [x] Ensure that all restricted & designated funds (altar guild, outreach, youth group, etc.) are included in Consolidated Financial Statements.
- [x] Ensure that all bank accounts are included on monthly financial statements.
- [x] Review disbursements including repairs & maintenance to ensure that any new assets have been capitalized in accordance with the parish's capitalization policy.
- [x] Review statements for format, comparison to budget, & overall ease of communication.
- [x] Ensure vestry approval of monthly Treasurer's report, with a copy of the report attached to the minutes.
- [x] Obtain variances for items >10% from budget, if not footnoted on financial statements.

XI. Insurance (Determine if the parish has copies of the following insurance policies, & whether someone has reviewed these documents on the parish's behalf.)

- [x] Insurance on plant & equipment
- [x] General liability
- [x] Worker's Compensation (WC) – review the WC estimated audit that is required by Liberty or the WC carrier
- [x] Treasurer's bond

XI. Insurance	
☒	Burglary
☒	Fine arts
☐	Automobile coverage
☐	Liability on autos used by those on Church business but yet not owned by the parish
XII. Loan Schedules	
☐	Obtain a schedule of all loans including bank name, account number, loan date, original amount, ending balance for the years covered in the audit.
☐	Obtain balance confirmation from lending agency (see Exhibit C for example letter).
☐	Ensure that all loan amounts are properly reflected in the balance sheet.
☐	Ensure parish is current on its loan obligations.
☐	Ensure that all loans have been properly approved by the Vestry.
XIII. Ministry or Discretionary Accounts	
☐	Ensure proper labeling on parish documents & financial statements. These funds are to be called "Ministry Funds" in compliance with the Canons of the Diocese.
☒	Ensure funds are not used for personal expenditures of the Clergy.
☒	Ensure all ministry funds comply with EDOD Business Policy – Clergy Ministry Funds.
XIV. Non-Cash Receipts	
☒	Ensure that the Vestry minutes reflect acceptance of non-cash (stocks, bonds, land) donations & obtain a copy of the policy for non-cash gifts. Diocesan recommendation is to sell stocks & bonds upon receipt, & not to accept gifts of land until a third party buyer has been found.
☒	Ensure the balance sheet reflects the fair market value of these securities.
XV. Parish Accounting Policies	
☒	Compare topics included in the parish's existing accounting policy document to attached example (Exhibit G) to ensure completeness.
XVI. Parochial Report	
☒	A copy of the report & instructions were mailed to Parish from New York. A copy may be found on diocesan website.
☒	Completed form sent to Diocesan Office by March 1.
☒	Membership must start with prior year ending value.
☒	All data required on Page two to be taken from the Church Registry.
☒	Average Sunday Attendance is only for Saturday & Sunday Services.
☒	Operating Income & Operating Expenses should be equal.
☒	Financial data should have agreement with Audit data.
XVII. Payroll	
☒	Obtain copies & review quarterly 941 payroll tax returns & supporting calculations.
☒	Ensure that the 941 Returns were filed in a timely manner.
☒	Obtain a listing of all employees & verify that an I-9 & a W-4 form are on hand.

XVII. Payroll

- [x] Trace the deductions per the W-4 form to actual.
- [x] Review minutes to ensure designation of all clergy's housing allowance amounts (should be in minutes prior to beginning of audit period).
- [x] Ensure that the salary paid has been authorized by appropriate personnel. Select a sample (10% is a good benchmark) of employees paid & test for salary approval, hours worked, & proper approvals.
- [x] Ensure that the employee received either a W-2 or if a contract employee a Form 1099.

XVIII. Petty Cash

- [ ] Ideally, the petty cash should be an "imprest" account & reconciled & reimbursed monthly.
- [ ] Verify that any payments made out of petty cash are properly supported by receipts.
- [ ] Are proper approvals made by personnel other than those receiving reimbursement if no receipt is available?
- [ ] Is a "surprise" count made of petty cash at least once a year by someone who is not in charge of it?
- [ ] Perform a count of the petty cash & reconcile any differences.

XIX. Pledge Statements

- [x] Ensure that pledge statements are sent out at least bi-annually.

XX. Restricted Funds

- [x] Ensure that monies have been spent in accordance with their designations.
- [ ] Was the donor notified & approval in writing granted that the monies could be used elsewhere if monies have not been spent accordingly?

XXI. Reimbursable Expenses

- [x] Does the parish have a "Check Request" form for reimbursements to laity & staff members for items purchased on behalf of the parish? If not, recommend one.
- [ ] All reimbursements should be supported by receipts & approved by appropriate personnel.
- [x] Ensure that no one should approve their own reimbursements.

XXII. Sales Tax

- [x] Test reimbursements to ensure that sales tax was not paid by persons buying items for the parish. This can result in a significant cost savings for the parish.

XXIII. Trust or Endowment Funds & Foundations

- [x] Is there an active planned giving program in use at your church? If not, this should be a priority for your parish & vestry.
- [x] Obtain a list of trust & endowment funds, including their terms & locations of the investments. (A summary paragraph of each funds' history is beneficial to the church corporate memory & ensures future compliance in terms of usage of the assets).
- [x] Determine if there has been an examination of the deed of trust or agency agreement for each trust & endowment fund.
- [x] Has the "agency" accounting records been checked to determine whether or not the terms of the trust or endowment funds are being properly followed?

Exhibit E
Episcopal Diocese of Dallas
Management Practices Audit

	Parish
☒	List of restricted funds & rules for disbursements
☐	List of those who have Safe Church Training & date of completion
☒	Prior Parochial Reports
☒	Vestry minutes
☐	Current loan documents
☐	List of software on parish computers & proof of purchase
	Personnel
☒	Organization chart
☒	Job descriptions
☒	Background checks
☐	Personnel files
	☒ W4
	☒ W2
	☒ I-9 & copies of supporting proofs of identification
	☒ Benefit applications
	☒ Attendance records
☐	List of those receiving 1099s
☒	Copies of Self Audit for Workers Comp
	Procedures
☒	"Key to door policy" & list of key holders
☒	Wedding & Funeral policies
☒	Youth outing policy & parental release forms
☒	Copy of Diocesan & Parish policies
	☒ Constitutions & Canons
	☒ Customary
	☒ Cash management
☒	Episcopal Church Manual of Business Methods

Management Practices Audit	page 2
Property	
☒	Titles to property
☒	Church Bylaws
☒	Application for Incorporation
☒	Plats of property
☒	Tax exemption filings
☒	City inspections
☒	Property Insurance policy
☒	Appraisal Report from American Appraisal
☒	Video inventory of all church property

FEATURED PROGRAM · WHOLE-PERSON CARE IN ACTION

NourishRX — One powerful expression of Agape's integrated care model.

Agape is a whole-person health home — delivering coordinated medical, dental, behavioral health, nutrition, pharmacy, and specialty care under one roof, without barriers. Since 2021, Agape has undergone significant and intentional transformation, expanding from a primary care model into a fully integrated system of care that addresses the physical, behavioral, and social conditions that drive health outcomes. Integration is not a goal Agape is working toward. It is who Agape is today — and NourishRX is one powerful example of that model in practice.

NourishRX is a structured, three-pillar pathway specifically designed to move high-risk patients with chronic disease from crisis management to prevention. It was built on a conviction that chronic disease, when caught early and treated holistically, is *preventable* — not inevitable. And it operates from a clinically grounded premise: *you cannot treat a chronic disease without addressing the conditions that sustain it.*

For uninsured and underinsured patients navigating the healthcare coverage gap, those conditions are medical, nutritional, and behavioral — and they must be addressed together.

THE NOURISHRX PATHWAY

Three pillars. One coordinated pathway.

PILLAR ONE

Chronic Care Management

Stability Through Coordinated Clinical Support

Individualized care plans targeting diabetes, hypertension, obesity, cardiovascular disease, and metabolic disorders — with remote monitoring that extends care beyond the clinic walls.

PILLAR TWO

Food as Medicine

Turning Nutrition Into a Clinical Tool

Food prescriptions aligned with each patient's medical condition, culturally relevant nutrition education, and practical meal planning. Rather than instructing patients to eat healthier, FoodRx equips them with the resources to actually do so.

PILLAR THREE

Integrated Behavioral Health

Treating the Whole Patient, Not Just the Diagnosis

Behavioral health embedded directly into the care pathway — screenings, counseling, motivational interviewing, and coordinated planning between behavioral health and medical teams.

> These three pillars don't just treat chronic disease — they dismantle the conditions that make it inevitable.

WHERE THE DRIVE FITS IN

Every donated item stocks the Food Pharmacy shelves that make Pillar Two possible. A food prescription is only as good as what we can hand a patient the day they receive it.

WHO IT REACHES

Uninsured and underinsured patients in the healthcare coverage gap, whose medical, nutritional, and behavioral needs are treated together rather than in isolation.

LEARN MORE

theAgapeClinic.org/NourishRX

42

All people deserve dignity and clinically excellent healthcare. Through NourishRX, your Food Pharmacy donations help provide both.

Together we can prescribe *health, hope, and nourishment.*

AGAPE CLINIC

THEAGAPECLINIC.ORG

Food Pharmacy Drive Wishlist

Shelf-stable, healthy pantry items only. Nothing perishable, please.

YOUR DONATIONS SUPPORT

Nutrition, Behavioral Health & Chronic Disease Management for whole-person wellness.

NOURISHRX

Connecting our Nutrition Program, Behavioral Health, and Chronic Disease Management services. theAgapeClinic.org/NourishRX

LOOK FOR FOODS WITH

≥3 g fiber per serving · ≤230 mg sodium · minimal added sugar.

WHOLE GRAINS

- Oatmeal (plain rolled or old-fashioned)
- Whole grain cereal (high-fiber, low-sugar)
- Brown rice & brown rice cups
- Quinoa, farro, barley
- Whole wheat pasta
- Whole grain crackers
- Whole grain tortillas

PLANT PROTEINS

- Black beans, pinto beans
- Chickpeas, lentils
- Low-sodium soups
- Low-sodium broth
- Shelf-stable tofu
- Dry milk powder
- Shelf-stable soy or almond milk

LEAN PROTEINS & DAIRY ALTERNATIVES

- Tuna, salmon & chicken packets
- Shelf-stable, high-protein yogurt snacks
- Low-sugar protein shakes
- Low-sugar, high-protein bars

FRUITS

- Fruit packed in 100% juice or water (no added sugar)
- Unsweetened applesauce
- Unsweetened canned fruit
- Canned pumpkin

VEGETABLES & LEGUMES

- Low-sodium canned vegetables
- Diced tomatoes (no salt added)
- Crushed tomatoes (no salt added)
- Tomato sauce (no salt added)

HEALTHY FATS

- Natural peanut or nut butters (low added sugar)
- Unsalted mixed nuts
- Chia seeds, ground flaxseed
- Pumpkin seeds
- Small bottles of extra virgin olive oil

BREAKFAST & SNACKS

- High-protein or high-fiber snack packs
- Whole grain, low-sugar kid-friendly snacks
- Infant cereal
- Trail mix
- Raisins and dried fruit

FLAVOR WITHOUT SALT

- Garlic powder
- Cinnamon
- Italian seasoning
- Cumin, black pepper
- Other herbs & spices to flavor food

BEVERAGES & HYDRATION

- Herbal teas
- Low-sugar electrolyte packets
- Sugar-free drink mixes
- Healthy soup mixes

HOUSEHOLD & SUPPORT

- Reusable water bottles
- Grocery gift cards for fresh produce

SUGGESTED DONATION GUIDELINES

Please donate only unopened, unexpired items.

Low-sodium and low-sugar options preferred.

Healthy, nutrient-dense items encouraged.

Shelf-stable items only unless otherwise requested.

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All people deserve dignity and clinically excellent healthcare. Through NourishRX, your Food Pharmacy donations help provide both.

Tell out, my soul,

THE GREATNESS OF THE LORD!

...FOR THE

LIFE

OF THE

WORLD

Romans 12:1

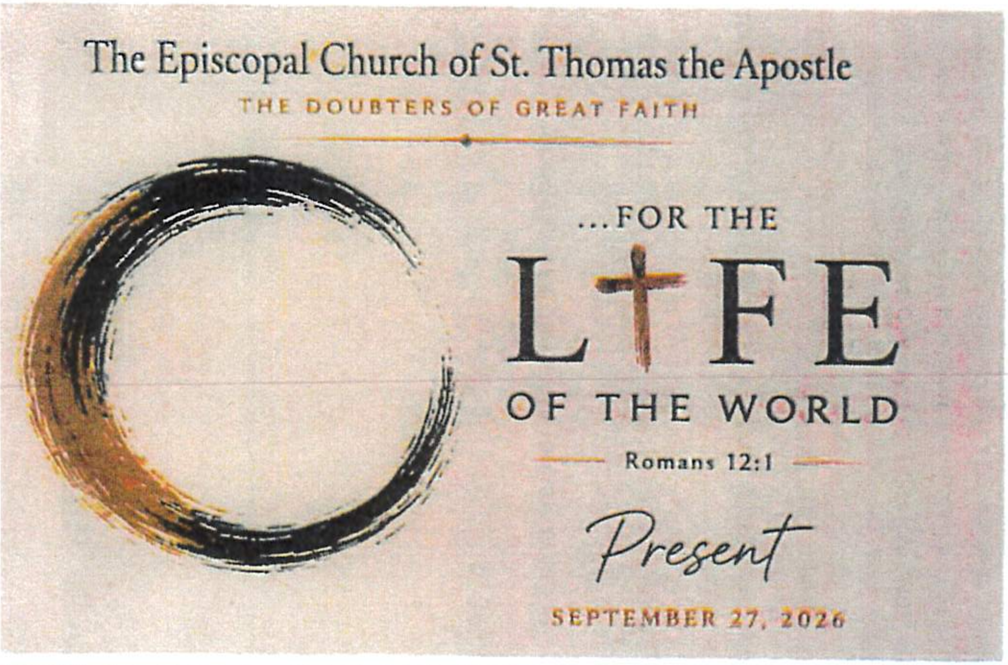
I appeal to you therefore, brothers and sisters,
by the mercies of God, to *present* your bodies
as a living sacrifice, holy and acceptable to God,
which is your spiritual worship.

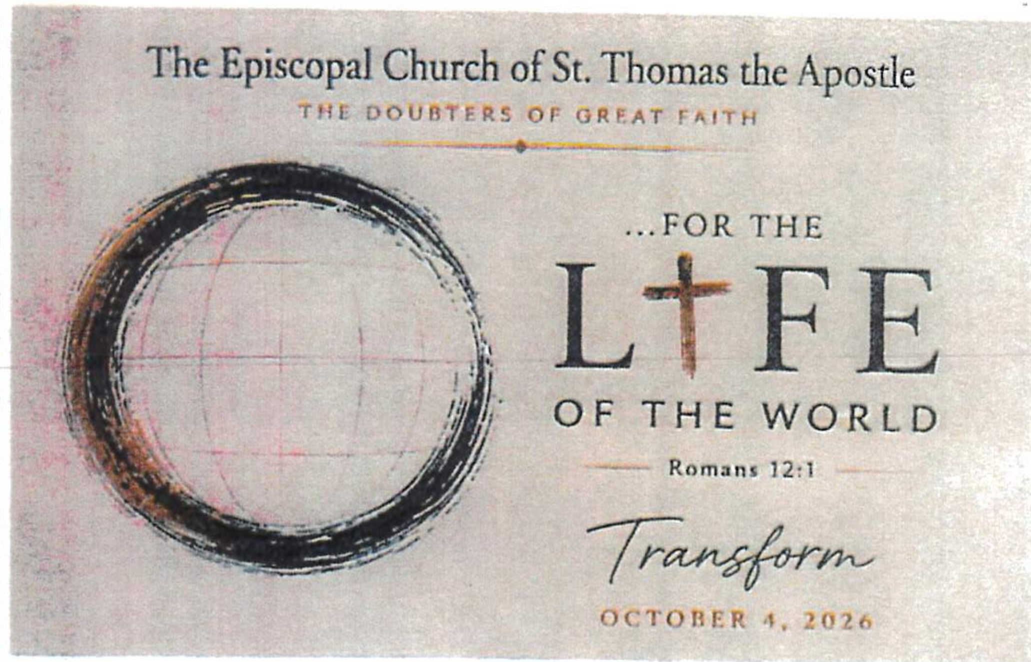
PRESENT
our lives

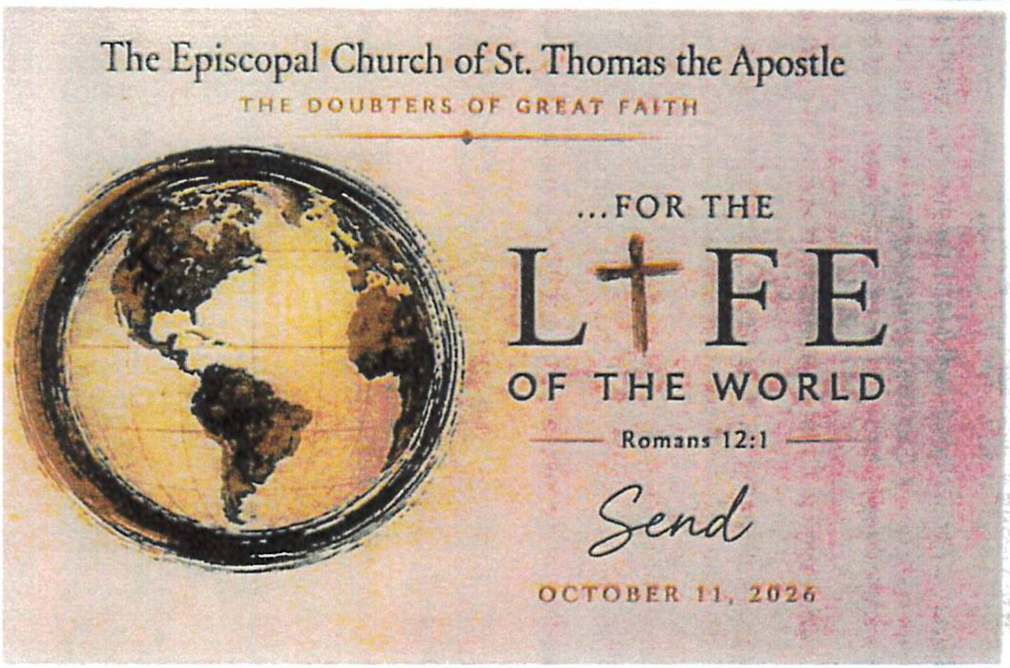
TRANSFORM
our hearts

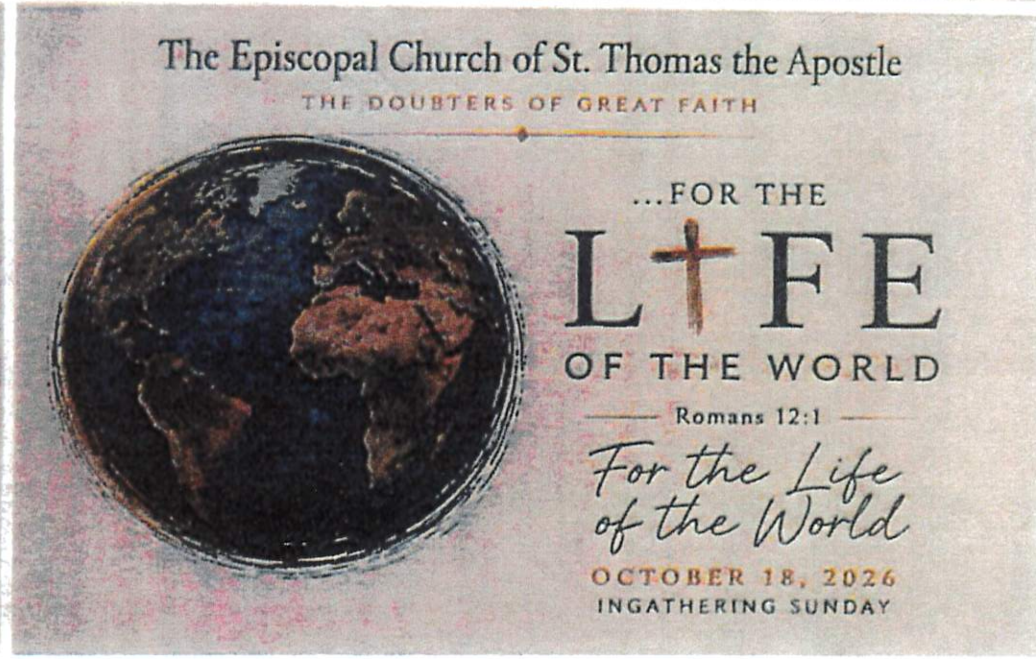
SEND
our love

BECAUSE MERCY ALWAYS BRINGS YOU
CLOSE ENOUGH TO CARE.


The Episcopal Church of St. Thomas the Apostle
THE DOUBTERS OF GREAT FAITH
...FOR THE
LIFE
OF THE WORLD
Romans 12:1
Present
SEPTEMBER 27, 2026


The Episcopal Church of St. Thomas the Apostle
THE DOUBTERS OF GREAT FAITH
...FOR THE
LIFE
OF THE WORLD
Romans 12:1
Transform
OCTOBER 4, 2026


The Episcopal Church of St. Thomas the Apostle
THE DOUBTERS OF GREAT FAITH
...FOR THE
LIFE
OF THE WORLD
Romans 12:1
Send
OCTOBER 11, 2026


The Episcopal Church of St. Thomas the Apostle
THE DOUBTERS OF GREAT FAITH
...FOR THE
LIFE
OF THE WORLD
Romans 12:1
For the Life
of the World
OCTOBER 18, 2026
INGATHERING SUNDAY

...FOR THE LIFE OF THE WORLD
Romans 12:1

Dear Friends in Christ,

> "I beseech you, therefore, by the mercies of God, to present yourselves as a living sacrifice, holy and acceptable to God, which is your spiritual worship."
>
> — Romans 12:1, adapted

I beseech you.

Those are not casual words. Paul has spent eleven chapters telling the Romans what God has done—grace given, reconciliation accomplished, mercy upon mercy. Then comes the *therefore*. Because of the mercies of God, something is asked of us: a response.

And Paul chooses an intriguing word for that response: **present**.

To present is to offer. To be present is to be fully here—available and attentive. And to re-present is to make present again. Paul does not beseech us to present something that represents us. He beseeches us to present ourselves—our bodies, our lives, all that we are.

Perhaps those meanings belong together. In presenting ourselves to God, we become more fully present to God and to one another. And our lives begin to re-present—to make present again—the self-giving love of Christ for the life of the world.

This is why I have come to think of our annual pledge not simply as a commitment, but as a kind of reconsecration. What we place in the offering represents our labor, our choices, our resources—our lives. We place ourselves before God again and say, *Here I am. Take my life and use it.*

A living sacrifice does not remain on the altar. **It gets up and walks into the world.**

We present ourselves. God transforms us. And we are sent—not merely to speak about the love of Christ, but to re-present it, to make that love present wherever our lives take us.

That is the movement we will explore together: **Present. Transform. Send.** It begins not with what the church needs from us, but with what the mercies of God have already given us—and with our response.

The Gospel is not Gospel merely because we hear it. It becomes Gospel in us when we respond.

So before we ask, *What will I pledge?*, perhaps there is a more fundamental question:

What will I present?

How do we become a people for the life of the world?

Faithfully,

Christopher+

THE EPISCOPAL CHURCH OF ST. THOMAS THE APOSTLE

6525 Inwood Road | Dallas, Texas 75209 | 214.352.0410 | stewardship@thedoubter.org | www.thedoubter.org

...FOR THE
LIFE OF
THE WORLD
Romans 12:1

Dear Friends in Christ,

"Do not be conformed to this world, but be transformed by the renewing of your minds, so that you may discern what is the will of God—what is good and acceptable and perfect."

— Romans 12:2

Be transformed.

Paul does not say, *transform yourselves*. The work belongs to God. Our part is to present ourselves—to place our lives before God honestly and completely enough that God can do with them what God wills.

That is where the work of the Vestry begins.

We are entrusted with budgets, buildings, programs, staff, and all the practical realities of parish life. Those responsibilities matter. But none of them is the purpose of the Church. They are means by which a community makes itself available to the transforming work of God.

A budget, then, is more than a collection of numbers. It reveals what we value, whom we are willing to draw near to, and what kind of people we are willing to become. And a pledge is more than a contribution toward that budget. It is part of the offering of ourselves.

What we present individually, God transforms collectively into ministry.

A meal becomes hospitality. Music becomes prayer. Formation becomes discovery. A building becomes sanctuary. Advocacy becomes solidarity. Pastoral care becomes presence. And strangers become companions in Christ.

God takes what is offered and transforms it into something capable of carrying grace into places we may never see and touching lives we may never know.

So stewardship cannot finally be about maintaining an institution. The question before us is larger than, *How do we keep the church going?*

The better question is:

What might God make of us if we truly place ourselves in God's hands?

We present ourselves. God transforms us. And then God sends us.

For the life of the world.

How do we become a people for the life of the world?

Faithfully,

The Wardens and Vestry
The Episcopal Church of St. Thomas the Apostle

THE EPISCOPAL CHURCH OF ST. THOMAS THE APOSTLE

6525 Inwood Road | Dallas, Texas 75209 | 214.352.0410 | stewardship@thedoubter.org | www.thedoubter.org

... FOR THE LIFE OF THE WORLD
Romans 12:1

Dear Friends in Christ,

"We, who are many, are one body in Christ, and individually we are members one of another."

— Romans 12:5

We present ourselves. God transforms us.

And then God sends us.

The offering was never meant to end at the altar.

What we place before God is taken up into something larger than ourselves and returned to the world as ministry, mercy, welcome, courage, beauty, justice, and love. What begins as an offering becomes a way of life.

That is why we have called this year's stewardship journey **For the Life of the World**.

Your pledge does something quite practical: it enables St. Thomas the Apostle to plan faithfully for the ministry entrusted to us. But its meaning is larger than a number on a card. A pledge is one way of saying, *I want what I have and who I am to participate in what God is doing here.*

And what God is doing among us was never meant to stay among us.

It leaves this place in meals carried to neighbors living with HIV/AIDS; in welcome extended to immigrants navigating frightening and uncertain days; in voices carried to the Capitol on behalf of those whose dignity is threatened; in music and worship that give voice to both faith and doubt; in care that draws near when illness, grief, or loneliness threaten to isolate; and in a community that keeps making room for people who have wondered whether there is still a place for them in the Church.

We do not give simply to sustain the Church. We give so that, through the Church, God may send us beyond ourselves.

In the coming days, we ask you to prayerfully consider your pledge for 2027—not first by asking, *What does the church need from me?* but by asking:

What am I willing to place in God's hands for the life of the world?

Present. Transform. Send.

This is the movement of an offering.
It is also the movement of a Christian life.

Because mercy always brings you close enough to care.

How do we become a people for the life of the world?

Faithfully,

The Stewardship Committee
The Episcopal Church of St. Thomas the Apostle

48

FOR THE
LIFE
OF THE
WORLD

by the mercies of God

ROMANS 12:1

I PRESENT MYSELF.

In presenting my whole self,
I/WE COMMIT for 2027:

$ ________________________

☐ Weekly ☐ Monthly ☐ Quarterly ☐ Annually

NAME ________________________

ADDRESS ________________________

____

PHONE ________________________

EMAIL ________________________

PRESENT • TRANSFORM • SEND • FOR THE LIFE OF THE WORLD

Because mercy always brings you close enough to care.

FOR THE
LIFE
OF THE
WORLD

by the mercies of God

ROMANS 12:1

I PRESENT MYSELF.

In presenting my whole self,
I/WE COMMIT for 2027:

$ ________________________

☐ Weekly ☐ Monthly ☐ Quarterly ☐ Annually

NAME ________________________

ADDRESS ________________________

____

PHONE ________________________

EMAIL ________________________

PRESENT • TRANSFORM • SEND • FOR THE LIFE OF THE WORLD

Because mercy always brings you close enough to care.

FOR THE
LIFE
OF THE
WORLD

by the mercies of God

ROMANS 12:1

I PRESENT MYSELF.

In presenting my whole self,
I/WE COMMIT for 2027:

$ ________________________

☐ Weekly ☐ Monthly ☐ Quarterly ☐ Annually

NAME ________________________

ADDRESS ________________________

____

PHONE ________________________

EMAIL ________________________

PRESENT • TRANSFORM • SEND • FOR THE LIFE OF THE WORLD

Because mercy always brings you close enough to care.

19

A PRAYER OF SELF-DEDICATION

William Temple • BCP 832

Almighty and eternal God,
so draw our hearts to you,
so guide our minds,
so fill our imaginations,
so control our wills,
that we may be utterly dedicated unto you;
and then use us, we beseech you,
as you will, and always to your glory and the welfare of your people;
through our Lord and Savior Jesus Christ. Amen.

PRESENT • TRANSFORM • SEND • FOR THE LIFE OF THE WORLD

Because mercy always brings you close enough to care.

A PRAYER OF SELF-DEDICATION

William Temple • BCP 832

Almighty and eternal God,
so draw our hearts to you,
so guide our minds,
so fill our imaginations,
so control our wills,
that we may be utterly dedicated unto you;
and then use us, we beseech you,
as you will, and always to your glory and the welfare of your people;
through our Lord and Savior Jesus Christ. Amen.

PRESENT • TRANSFORM • SEND • FOR THE LIFE OF THE WORLD

Because mercy always brings you close enough to care.

A PRAYER OF SELF-DEDICATION

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so guide our minds,
so fill our imaginations,
so control our wills,
that we may be utterly dedicated unto you;
and then use us, we beseech you,
as you will, and always to your glory and the welfare of your people;
through our Lord and Savior Jesus Christ. Amen.

PRESENT • TRANSFORM • SEND • FOR THE LIFE OF THE WORLD

Because mercy always brings you close enough to care.

FOR THE
LIFE
OF THE
WORLD

by the mercies of God

ROMANS 12:1

THE BAPTISMAL COVENANT

PRESENT • TRANSFORM • SEND

FOR THE LIFE OF THE WORLD

Because mercy always brings you close enough to care.

A Prayer for Daily Use

Holy and gracious, life-giving God,
Creator, sustainer, and redeemer of all:

- Help me **today** to continue in the apostles' teaching and fellowship, in the breaking of the bread, and in the prayers;
- Help me **today** to persevere in resisting evil, and, whenever I fall into sin, repent and return to you;
- Help me **today** to proclaim by word and example the Good News of God in Christ;
- Help me **today** to seek and serve Christ in all persons, loving my neighbor as myself;
- Help me **today** to strive for justice and peace among all people, respecting the dignity of every single human being;

For it is in doing these things that I become more and more like your Son Jesus Christ, transforming myself, and the very world around me.

Resolution to the 131st Annual Convention of the Episcopal Diocese of Dallas

Title: Fight Human Trafficking

Resolved, That the 131st Annual Convention commit to protecting victims of human trafficking—including men, women, and children—by supporting legislation and actions dedicated to their recovery and reintegration into society; and be it further

Resolved, That the Episcopal Diocese of Dallas commend the work of Project Moses in addressing human trafficking as a local, national, and international priority, and

suggest that diocesan parishes utilize Project Moses resources to educate their communities on this insidious form of modern-day slavery; and be it further

Resolved, That each parish within the Episcopal Diocese of Dallas consider human trafficking education and community efforts as a justice issue to be supported by their outreach ministries.

Submitted by:

The Church of the Ascension, Dallas

St. Thomas the Apostle, Dallas

St. Philip's, Frisco

St. Matthews Cathedral, Dallas

Project Moses, A Ministry of Saint Michael and All Angels, Dallas

Draft Resolution Receiving and Adopting the 2025 Audit Report

Be it resolved, that at a special called meeting of the Vestry held on August 30, 2026 that the Vestry hereby receives and approves the complete and final Audit Report for 2025 and this Report supersedes and replaces the abbreviated version previously received by the Vestry at its meeting on August 18, 2026. This final Audit Report shall be maintained as the official Audit Report for 2025 and shall be the version used for submission to the Episcopal Diocese of Dallas.

Be it further resolved, that the minutes of this special called meeting of August 30, 2026 reflect the Vestry's receipt and approval of the complete and final Audit Report and its replacement of the version previously received by the Vestry on August 18, 2026.

Annual Audit of Parish Financial Statements and Management Practices

2025 Review Period - Summary of Findings and Recommendations

Overview

The Audit Committee completed a review of selected parish records, procedures, and supporting documentation for the 2025 audit period. The review found that many core records were available and that several important practices are already in place. The primary opportunity for improvement is to strengthen consistency, centralization, documentation, and periodic review across several administrative and financial areas.

The recommendations below are intended to support stronger continuity, easier future audits, clearer accountability, and improved recordkeeping. They are not intended to suggest misuse of funds or improper activity, but rather to identify opportunities to strengthen internal controls and documentation.

Key Themes

Several findings point to common themes across the review:

- Records are often available but not always maintained in one central and easily accessible location.
- Some procedures appear to be followed in practice but are not always documented in writing.
- Several tracking tools would benefit from being updated and periodically reconciled.
- The parish would benefit from maintaining an up-to-date centralized roster of all individuals actively involved in parish activities, including the roles they perform. This roster would support tracking of related compliance requirements, such as Safe Church training, background checks, and key access.
- Certain items require follow-up to confirm completeness, reconciliation, or compliance.
- Annual or periodic review responsibilities should be clarified for recurring areas such as contracts, insurance, Ministry Funds, key access, Safe Church compliance, card usage, and online payment documentation.

Summary of Findings and Recommendations (See Attachment for detailed findings)

Area Reviewed	Summary Observation	Recommended Action
1. Contracts	Some service agreements were available, but several continuing service contracts could not be located. There does not appear to	Establish a central contract file and contract log. Track vendor, service, term, renewal date, approval status, and location of executed agreement.

Area Reviewed	Summary Observation	Recommended Action
	be a centralized process for maintaining executed contracts.	
2. Fixed Assets	A photographic inventory from 2013 exists, but it is unclear whether it has been updated or where it is maintained.	Establish a schedule to complete an annual photographic inventory.
3. Financial Statements	Some line items exceeded the 10% budget variance threshold and did not appear to include documented explanations.	Document significant budget variances above 10%, either in financial statements, Vestry minutes, or another financial review record.
4. Insurance	Insurance documents were available for part of the audit period, but the prior policy covering the first half of 2025 was not located.	Maintain current and prior-year insurance policies, certificates, broker information, and related correspondence in a clearly identified location. The Vestry should periodically review insurance coverage at renewal, including whether excess liability or umbrella coverage is appropriate.
5. Parish Accounting Policies	The parish has several policies addressing accounting-related procedures; however, they are maintained separately and some differences from the Diocese sample accounting policy should be reviewed.	Consider integrating related policies into a single accounting policy or clearly cross-referencing them. Review any differences from the Diocese sample policy to confirm they reflect approved parish practices and appropriate internal controls.
6. Payroll	W-2s and salary journals were located and appeared complete. Contractor vendor lists and 1099 documentation were not yet available for full review.	Maintain contractor records in a central location. Confirm and retain Vestry approval documentation for any housing allowance in the minutes.
7. Safe Church Training	The parish has made significant progress in tracking Safe Church training but does not yet maintain one complete, centralized list of individuals serving in applicable	Continue refining the centralized tracking sheet to document roles, required training, completion and renewal dates, and exceptions. Retain historical records and reconcile them periodically with training transcripts.

Area Reviewed	Summary Observation	Recommended Action
	roles. Some records remain incomplete or unclear.	
8. Personnel Files	Personnel files were not consistently organized, and some files appeared to be missing relevant employment, payroll, background check, or performance-related documentation. Contractor file documentation was also not located.	Standardize employee and contractor files to ensure records are complete, organized, and consistently maintained. At a minimum, files should include all legally required documents, along with applicable employment records, payroll forms, background check documentation, agreements or service contracts, W-9s, and 1099 documentation where applicable.
9. Key Policy and Key Holders	A key tracking sheet exists, but it does not appear to be current. The parish does not appear to have a formal written key policy.	Develop a written key policy and reconcile the key list. Confirm current key holders, keys issued, issuance dates, and returned or missing keys.
10. Safe Church / Eucharistic Visitor / Nursery and Childcare Tracking	Records for individuals serving in covered roles appear to be maintained in different places or by different people. The Committee could not confirm that all background checks and training were complete and current.	Establish a centralized tracking process for all covered roles, including background checks, Safe Church training, renewal dates, and clearance status.
11. Ministry Funds	The Committee was not able to confirm from the documentation reviewed whether Ministry Fund activity was reviewed for the 2025 audit period.	Complete and document a review of Ministry Fund activity for 2025 for compliance with Diocesan policies. Establish an annual review process, including who performs the review, what is reviewed, and where results are retained.
12. Online Transfers / CWD Invoices	For Community Waste Disposal (CWD) online transfers, only May and July invoice copies were available in the records reviewed.	For online payments, retain both the invoice and payment confirmation in the parish records, either electronically or in paper form.

Area Reviewed	Summary Observation	Recommended Action
13. Invoice Approval Prior to Payment	Most checks reviewed did not show evidence of approval before payment, and it was not clear who is authorized to approve invoices for payment.	Require invoices to be approved before they are submitted for payment, and document who is authorized to approve payment of invoices.
14. Check Request Documentation	Most sampled check requests included both a requestor and an approval, but approximately 20% included only the requestor.	Ensure check request forms include both requestor and approval when used, unless approval is documented through a separate invoice approval process.
15. Records Backup and Access	The Committee did not confirm whether records (e.g., accounting) are regularly backed up or whether the parish has documented access to those records in the event the individual maintaining them becomes unavailable.	Document the backup and emergency continuity process, for records, including frequency, backup location, cloud access if applicable, and who is authorized to access the records on behalf of the parish. Ensure that the parish, not only an individual, has appropriate access to current and historical records.

Suggested Priority Actions

To make the recommendations manageable, the Committee suggests the Vestry consider prioritizing the following actions:

1. **Centralize key records**
   Create a clear electronic and/or paper filing structure for contracts, insurance, payroll, personnel files, contractor records, Safe Church records, Ministry Funds, fixed assets, key access records, and accounting records. This should include ensuring that current and historical files are regularly backed up and accessible to appropriate parish leadership if the individual maintaining the records becomes unavailable.

2. **Create a current parish role roster**
   Maintain an up-to-date list of all individuals actively involved in parish activities, including their current roles and any related compliance requirements, such as Safe Church training, background checks or key access.

3. **Update and reconcile tracking tools**
   Update the fixed asset list, key holder list, Safe Church training records, Eucharistic Visitor and Nursery/Childcare role lists, and contractor/vendor records.

4. **Clarify recurring review responsibilities**
   Assign responsibility for annual or periodic review of contracts, insurance coverage, Ministry Funds, key access, Safe Church compliance, and significant budget variances.

5. **Document current practices**
   Update written procedures where needed, particularly for contract management, fixed assets, key control, Safe Church tracking, personnel files, contractor files, accounting practices, records backup and access, Ministry Funds, check requests, and online payment documentation.

6. **Complete pending follow-up items**
   Follow up on contractor/1099 documentation, housing allowance Vestry approval, Ministry Fund review, CWD online payment documentation, and check request documentation.

Overall, the audit review indicates that the parish has many important records and practices in place. The main opportunity is to improve organization, documentation, and consistency so that future reviews are easier to complete and parish leadership has clear access to the information needed for oversight.

Attachment: 2025 Audit Review – Detailed Findings and Recommendations

1. Contracts

1.1 Request and Procedure

As part of the 2025 audit review, the Committee requested copies of continuing service contracts and related agreements for services provided to the parish. The Committee received an agreement from A1 Image and an Account Setup and Billing Form for AED123, LLC; however, the purpose of the AED123 form was not clear from the documentation reviewed. At the time of review, contracts for lawn care, fountain maintenance, Jan-Pro cleaning services, software licenses could not be located.

1.2 Observation

Based on the documents reviewed, the parish would benefit from a more centralized process for maintaining executed contracts and service agreements. Without a central contract file or tracking log, it is difficult to confirm whether all continuing services are supported by written agreements or to verify contract terms, renewal dates, approval status, and related financial obligations.

1.3 Recommendation

The Committee recommends that the parish establish a centralized contract management process. This should include a central file for executed agreements, a contract log, a review and approval process before execution, tracking of renewal and termination dates, and retention of fully executed copies in parish records. Contracts involving significant dollar amounts, unusual terms, or legal or financial risk should be reviewed by someone with appropriate expertise before execution (e.g., A1 Image which was reviewed by Chancellor).

2. Fixed Assets

2.1 Request and Procedure

The Committee requested information regarding whether the parish has a capitalization policy for fixed assets, including how fixed assets are identified, managed, tracked, reviewed, and disposed of.

2.2 Observation

The Committee noted the existence of an extensive photographic record of parish assets compiled between June 8 and June 20, 2013, by Charles Mullins and William Leazer. However, it is unclear whether these records have been updated since that time, where they are currently maintained, or whether there is common knowledge among parish leadership of their existence.

2.3 Recommendation

The Committee recommends the establishment of a schedule to complete an annual photographic inventory.

3. Financial Statements

3.1 Request and Procedure

The Committee compared 2025 actual line-item amounts to the 2025 budget and reviewed items with variances greater than 10%. Income and subtotal amounts were excluded from this review. The review was performed using the annual Financial Report and was not conducted separately for each monthly statement.

3.2 Observation

A few line items exceeded the 10% variance threshold and did not appear to include documented explanations in the financial statements reviewed. The Committee did not observe a documented explanation for each variance in the January or February 2026 minutes.

3.3 Recommendation

The Committee recommends that significant budget variances above 10% be documented, including a brief explanation for each variance. This documentation could be included in the financial statements, Vestry minutes, Finance Committee minutes, or another appropriate financial review record.

4. Insurance

4.1 Request and Procedure

As part of the audit review, the Committee requested copies of parish insurance-related documents. Insurance materials reviewed included a folder titled "Church Insurance Policy," a commercial package policy, and a certificate of insurance for NatGuard Plus excess liability coverage. We were also provided electronic copies of Excess Cyber Liability, Workers' Compensation/Employment Liability, and Cyber Liability Protection policies.

4.2 Observation

The Committee was able to obtain and review the commercial package policy for part of the 2025 audit period; however, the policy reviewed did not cover the full audit period. The policy reviewed covered the period July 1, 2025, through July 1, 2026, while the prior policy covering January 1, 2025, through June 30, 2025, was not available in the parish records.

The Committee is not in a position to determine whether the parish's insurance coverage is adequate. However, the difficulty locating insurance documents suggests that insurance records may not be consistently maintained in an accessible location.

4.3 Recommendation

The Committee recommends that the parish maintain current and prior-year insurance policies, certificates of insurance, correspondence, and related documentation in a clearly identified and accessible location, either electronically or in paper files. The parish should also maintain a current record of the insurance agent or broker, policy periods, and types of coverage in place.

The Vestry should periodically review the parish's insurance coverage, preferably at the time of renewal, to determine whether the types and limits of coverage remain appropriate. This review should be documented in the Vestry minutes or other official records.

5. Parish Accounting Policies

5.1 Request and Procedure

As part of the audit review, the Committee compared the parish's existing Cash Management Policy with the sample accounting policy included in the Episcopal Diocese of Dallas audit materials. The parish's current Cash Management Policy, dated and approved June 17, 2025, addresses several key areas, including offertory collections, processing of collections, securities, check signatures, invoices and receipts, parish event expenses, office and liturgical supplies, physical plant expenses, contracts, and review/amendment procedures.

5.2 Observation

The parish has several policies that address many of the topics included in the Diocese's sample accounting policy, including the Cash Management Policy and Non-Cash Gift Policy. It may be appropriate to integrate these individual policies into a single comprehensive accounting policy or, at minimum, cross-reference them clearly so that related procedures are easy to locate and apply consistently.

The Committee also noted several differences between the parish's policies and the Diocese sample policy. For example, the sample policy states that counting should not be done by the Treasurer, Assistant Treasurer, or anyone related to those positions, while the parish policy allows designated counters appointed by the Rector and approved by the Vestry. The sample policy also states that contracts should be signed by the Rector and one or both Wardens, while the parish policy provides for review by the Chancellor and approval by the Vestry and Rector. These differences should be reviewed to confirm that they reflect the parish's approved practices and provide appropriate internal controls.

5.3 Recommendation

The Committee recommends that the parish review and update its Cash Management Policy to address any gaps and clarify current practices. This should include procedures for counter responsibilities, deposit documentation, Treasurer reconciliations, authorized bank signer review, Rector's Ministry Funds, and reimbursement approval thresholds.

The parish should also document any intentional differences from the Diocese sample policy and confirm that they have been approved by the Vestry and are consistent with current parish operations and appropriate internal controls.

6. Payroll

6.1 Request and Procedure

As part of the audit review, the Committee reviewed payroll-related records, including employee W-2s, payroll reports, salary journals, and available personnel files. The Committee also requested information related to contractor payments and 1099 reporting.

6.2 Observation

The Committee was able to locate W-2s and salary journals for employees, and the salary journals reviewed appeared complete. At the time of review, the Committee had not yet received a complete vendor list or 1099 documentation for contractors. As a result, the Committee was not able to fully verify contractor payment records or determine whether all applicable 1099 reporting documentation was complete.

The Committee also noted that a portion of Fr. Christopher's compensation is designated as a housing allowance. The supporting payroll documentation appears to reflect the housing allowance appropriately. The audit manual indicates that housing allowances should be approved by the Vestry and reflected in the Vestry minutes. Based on the Committee's understanding, this housing allowance may have been approved at the time of hire and documented in the Vestry minutes at that time. If so, it may not require annual approval unless there is a change to the amount or terms. However, the Committee recommends confirming that the original Vestry approval and related minutes are available and retained with the appropriate payroll or personnel records.

6.3 Recommendation

The Committee recommends that the parish maintain complete payroll and contractor records in a centralized location. This should include employee personnel files, W-2s, salary journals, payroll reports, contractor agreements or service documentation, vendor lists, and 1099 records, where applicable.

The Committee also recommends confirming and retaining documentation of Vestry approval for any housing allowance, including the relevant Vestry minutes. If the amount or terms of the housing allowance change in the future, the change should be approved by the Vestry and reflected in the minutes.

7. Safe Church Training and Date of Completion

7.1 Request and Procedure

As part of the audit, the Committee reviewed Safe Church compliance training and role-tracking records for individuals serving in parish roles, including the training spreadsheets provided for the audit period.

7.2 Observation

The Committee recognizes that the parish has made significant progress since previous audit reviews in organizing and monitoring Safe Church training information. The staff member responsible for this work demonstrated a stronger understanding of the requirements and has developed a more effective process for maintaining current records. The Committee appreciates the attention and effort devoted to improving this area.

The current tracking records capture a substantial amount of the required training information. However, the parish does not yet appear to maintain a single, centralized list of all individuals serving in roles that may require Safe Church compliance training. As a result, the Committee contacted several individuals to help identify who may have served in applicable roles during the audit period.

It was also not always clear which roles individuals held during the audit period, which training requirements applied to each role, or whether individuals serving in multiple roles were being tracked consistently across all applicable requirements. Some individuals also appeared to be missing from the tracking spreadsheet. Maintaining complete and accurate records requires the parish office to be informed whenever an individual begins, changes, or concludes a role that carries a training requirement.

The Committee was unable to independently verify completion of all required training because the underlying training transcripts were not reviewed. In some cases, information was missing, marked "N/A," or otherwise unclear, making it difficult to determine whether the training was not required, had not been completed, or had simply not been entered into the tracking records.

These observations are intended to build upon the progress already made and to help the parish establish a process that preserves both current and historical information. Retaining prior records will allow the parish to document who served in applicable roles during each audit period and respond more efficiently to future audit requests.

7.3 Recommendation

The Committee recommends that the parish continue strengthening its current process by creating and maintaining a centralized list of all individuals serving in parish roles, including those whose responsibilities may require Safe Church compliance training.

The tracking process should identify individuals who are no longer serving in a role without removing their historical information. Current and prior-period records should be retained so the parish can determine who served in each applicable role during a particular audit period.

The parish should periodically reconcile its internal tracking records with available training transcripts and establish a process through which ministry leaders and other responsible individuals promptly notify the parish office of appointments, role changes, and departures.

These steps will help staff maintain accurate current records, preserve documentation from prior periods, consistently monitor compliance requirements, and respond more efficiently during future audits.

8. Personnel Files

8.1 Request and Procedure

As part of the audit review, the Committee reviewed available personnel files for parish employees and requested documentation related to contractor services.

8.2 Observation

The Committee noted that personnel files were not consistently organized, making it difficult to verify completeness. Several files appeared to be missing required or relevant documents. While some required documents, such as I-9 and W-4 forms, were present in certain files, documentation was inconsistent across files. Examples of missing or unclear items included job descriptions, offer letters, acceptance letters, background check records, and performance-related documents. The Committee also noted that Rector and staff personnel files are maintained in a locked file cabinet.

A contractor file was not located. Such a file should include a W-9, 1099 records where applicable, and any contract or service agreement. It was also unclear whether a background check is required for this role or whether one had been completed.

8.3 Recommendation

The Committee recommends that the parish standardize its personnel and contractor file process. Employee files should be organized consistently and include applicable employment, payroll, background check, and performance-related documentation. Contractor files should include W-9 forms, 1099 records where applicable, contracts or service agreements, and documentation of any required background checks.

A standardized process would make it easier to verify completeness, support compliance, and ensure consistency across employee and contractor records.

9. Key Policy and List of Key Holders

9.1 Request and Procedure

As part of the audit review, the Committee reviewed the parish's process for tracking keys issued to individuals. A key tracking sheet was provided identifying individuals who had been issued keys and the related issuance dates.

9.2 Observation

The parish does not appear to have a formal written key policy defining authorized key holders, approval authority, or procedures for issuing, returning, lost, or unreturned keys.

In addition, the key tracking sheet does not appear to be current. Some individuals are listed as having keys even though they reportedly no longer have them or have returned them. As a result, the key inventory may not accurately reflect who currently has access to parish facilities.

This creates a risk that keys may remain in circulation without proper tracking and that access may not be limited to individuals with a current need.

9.3 Recommendation

The Committee recommends that the parish develop a formal key policy and reconcile the current key tracking sheet. The policy should address authorized key holders, keys required by role, approval authority, issuance and return procedures, key holder responsibilities, lost or unreturned keys, and the frequency of key list reviews.

The updated key tracking sheet should confirm who currently has keys, which keys they have, when the keys were issued, and whether previously issued keys have been returned.

10. Safe Church, Eucharistic Visitor, and Nursery/Childcare Volunteer Tracking

10.1 Request and Procedure

As part of the audit review, the Committee requested records related to individuals serving in roles covered by Safe Church, Eucharistic Visitor, Nursery/Childcare Volunteer, or similar policies. A centralized list was not available through the church office, so the Committee contacted ministry leaders to help identify individuals serving in these roles.

The Committee received a Eucharistic Visitor list and a Nursery/Childcare Volunteer list. The Committee reviewed both lists and attempted to verify whether background check and Safe Church training records were on file.

10.2 Observation

The parish does not appear to have a centralized and consistently maintained process for tracking individuals serving in roles covered by Safe Church, Eucharistic Visitor, Nursery/Childcare Volunteer, or similar policies. Documentation related to ministry rosters, background checks, and Safe Church training appears to be maintained in different places or by different individuals.

For some individuals, the Committee was unable to locate evidence of a background check. In other cases, individuals did not appear to be included in the Safe Church training records reviewed. As a result, the Committee could not determine whether all required background checks and training had been completed or whether training was current.

This creates a risk that individuals may serve in covered roles without complete or current documentation of required background checks and training. It also makes it difficult for the parish to confirm compliance during the audit process.

10.3 Recommendation

The Committee recommends that the parish establish a centralized tracking process for all individuals serving in roles covered by Safe Church, Eucharistic Visitor, Nursery/Childcare Volunteer, or similar policies. At a minimum, the tracking record should include each individual's current ministry role, background check completion date, Safe Church training completion date, expiration or renewal date, person responsible for monitoring the record, and status indicating whether the individual is cleared to serve.

The tracking record should be updated regularly and reconciled with ministry rosters and training records to ensure that compliance requirements are complete, current, and consistently documented.

11. Ministry Funds

11.1 Request and Procedure

The Committee inquired whether Ministry or Discretionary Accounts are properly labeled as "Ministry Funds" and whether the funds are used in compliance with the Canons of the Diocese and the EDOD Business Policy – Clergy Ministry Funds.

11.2 Observation

Based on the information received, it is unclear whether Ministry Fund activity was reviewed during the audit period. The Committee was informed that the Rector has access to the checkbook and that the account is not used frequently.

11.3 Recommendation

The Committee recommends that the parish complete and document a review of Ministry Fund activity for the 2025 audit period. The review should confirm that the funds are properly labeled, expenditures are supported by appropriate documentation, and funds were used only for permitted ministry-related purposes.

The Committee also recommends establishing a clear annual review process for Ministry Funds going forward, including who performs the review, what documentation is reviewed, and how the results are reported and retained with the parish records.

12. Online Transfers / Community Waste Disposal (CWD) Invoices

12.1 Request and Procedure

The Committee reviewed available documentation for online transfers and payments to Community Waste Disposal (CWD).

12.2 Observation

For CWD online transfers, only May and July invoice copies were available in the records reviewed. Without both the invoice and payment confirmation, it is more difficult to confirm that online payments were properly supported and recorded.

12.3 Recommendation

The Committee recommends that all online payments be supported by both the invoice and payment confirmation. These records should be printed or saved electronically and filed together in the parish records. This process should apply consistently to CWD and other vendors paid online.

13. Invoice Approval Prior to Payment

13.1 Request and Procedure

The Committee reviewed sampled payments to determine whether invoices showed evidence of approval before payment.

13.2 Observation

Most checks reviewed did not show evidence of approval before payment. It was also unclear who is authorized to approve invoices for payment. This creates an opportunity to strengthen documentation of approval before invoices are submitted for payment.

13.3 Recommendation

The Committee recommends that invoices be reviewed and approved before they are submitted for payment. The parish should document who is authorized to approve invoices and should retain evidence of approval with the invoice and payment records.

14. Check Request Documentation

14.1 Request and Procedure

The Committee reviewed sampled check requests to determine whether they included both requestor and approval documentation.

14.2 Observation

Most sampled check requests included both a requestor and an approval; however, approximately 20% included only the requestor. If invoice approval is documented consistently before payment, this may reduce the importance of a separate check request approval. However, the process should be clear and consistently applied.

14.3 Recommendation

The Committee recommends that check request forms include both requestor and approval when used, unless approval is documented through a separate invoice approval process. The parish should clarify which approval process applies and ensure supporting documentation is retained with the payment records.

15. Records Backup and Access

15.1 Request and Procedure

As part of the audit review, the Committee discussed whether records (e.g., accounting) are regularly backed up and whether the parish has access to current and historical files if the individual maintaining those records becomes unavailable.

15.2 Observation

Although this item is not specifically included in the Diocese audit checklist, the Committee considers it an important continuity and internal control matter. The Committee was not able to confirm from the documentation reviewed whether records are backed up on a regular schedule, where those backups are maintained, or whether the parish has documented access to the records and backups if the individual responsible for maintaining them is unavailable.

This creates a continuity risk. If accounting records are maintained only by one individual or on one computer, the parish could lose access to current or historical information, making it difficult to continue operations, complete audits, prepare reports, or respond to financial questions.

15.3 Recommendation

The Committee recommends that the parish document its records backup and access process. This should include the frequency of backups, the location of backups, whether records are backed up to a secure cloud-based system, and who is authorized to access the records on behalf of the parish.

The parish should ensure that current and historical accounting records are accessible to appropriate parish leadership if the individual maintaining the records becomes unavailable. The backup and access process should be reviewed periodically and retained with other accounting and administrative procedures.

Certification of Vestry Approval of St. Thomas the Apostle 2025 Audit Report

The following resolution was adopted by the Vestry of St. Thomas the Apostle on August 30, 2026 receiving and adopting the 2025 Audit Report attached hereto:

Be it resolved, that at a special called meeting of the Vestry held on August 30, 2026 that the Vestry hereby receives and approves the complete and final Audit Report for 2025 and this Report supersedes and replaces the abbreviated version previously received by the Vestry at its meeting on August 18, 2026. This final Audit Report shall be maintained as the official Audit Report for 2025 and shall be the version used for submission to the Episcopal Diocese of Dallas.

Be it further resolved, that the minutes of this special called meeting of August 30, 2026 reflect the Vestry's receipt and approval of the complete and final Audit Report and its replacement of the version previously received by the Vestry on August 18, 2026.

Attested to by:

Robert Stutz 8/30/26

Robert Stutz, Clerk of the S. Thoms the Apostle vestry Date

The Episcopal Church of St Thomas the Apostle

The Doubters of Great Faith:
Bringing You Close Enough to Care

The Baptismal Covenant

A Prayer for Daily Use

Holy and gracious, life-giving God,
Creator, sustainer, and redeemer of all:

- Help me today to continue in the apostles' teaching and fellowship, in the breaking of the bread, and in the prayers;
- Help me today to persevere in resisting evil, and, whenever I fall into sin, repent and return to you;
- Help me today to proclaim by word and example the Good News of God in Christ;
- Help me today to seek and serve Christ in all persons, loving my neighbor as myself;
- Help me today to strive for justice and peace among all people, respecting the dignity of every single human being;

For it is in doing these things that I become more and more like your Son Jesus Christ, transforming myself, and the very world around me.

Amen.