

PRACTICES &  
PROCEDURES  
FOR FRAUD  
PREVENTION

PRODUCED BY



MICHIGAN  
CATHOLIC  
CONFERENCE

# 6 STEPS FOR PROPER CHECK WRITING

1. Checks and credit card charges should be supported by original invoices or credit card receipts
2. Invoices and receipts should be approved by authorized person
3. All checks should be signed manually
4. Signer should not be the check preparer
5. Compare check amount and payee to supporting documents
6. All checks should be mailed by someone other than check preparer

## Local Woman Charged With Embezzlement

Mich.—A local woman was charged with stealing \$84,000 or more from a local church. The money was first noticed missing in [redacted] but the the dic

## 53-year-old volunteer accused of stealing from church

Mich.—A local woman is facing criminal charges after her arrest on allegations she has been stealing significant funds while volunteering at a local church.

# 3 STEPS FOR BANK ACCOUNT OVERSIGHT

1. Bank statement should be opened by pastor
2. Pastor should review bank statement noting check activity

## CHECKING ACTIVITY

- Look for unusual payees
- Verify check signature
- Make sure amount is reasonable
- Look for any signs of alteration

## ACH/WIRE TRANSFERS AND DEPOSITS/WITHDRAWALS

- Unusual or unfamiliar items can be verified by asking for supporting documentation

3. Reconcile bank statements monthly with parish accounting records
  - Person other than check writer should reconcile statement
  - Pastor and parish finance council should review reconciliations

### Parish employee charged with embezzling church funds

h.—A local resident was arraigned Wednesday on embezzlement charges. Prosecutor's Office alleges that the man took more than \$45,000 from a church.

# "FRAUD TRIANGLE"



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## REMINDER

IF YOU SUSPECT ANY FINANCIAL MISMANAGEMENT, DO NOT MAKE ACCUSATIONS; RATHER, CONTACT YOUR DIOCESAN FISCAL MANAGER IF SUSPICIOUS ACTIVITY IS PRESENT.

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