ACH Debit Procedures

**ACH Debit Guidelines**

A Parish or School should not engage in any form of electronic transfer/debit with the exception of the following approved entities:

- Roman Catholic Diocese of San Diego
  *Location should calendar auto debit dates so backup can be printed from finance website and approved by Pastor/Principal*

- IOIPay Online Payroll Services
  *Pastor/Principal should review and sign off on payroll reports, specifically, page 2 of the Payroll Reconciliation Summary where the ACH debits are summarized*

- State of California (e.g. Board of Equalization)
  *Any filings or electronic payments to the BOE must be approved by the Pastor/Principal*

- Great Lakes Scrip
  *Orders that will be paid via ACH debit must be approved by the Pastor/Principal*

- Merchant fees resulting from accepting credit cards and electronic giving
  *Merchant fee statements must be reviewed and signed off by Pastor/Principal during the month end review process.*

- Bank fees related to banking costs
  *Bank statements must be reviewed and signed off by Pastor/Principal during the month end review process.*

- Transfers between accounts
  *Transfer forms should be completed and signed off by Pastor/Principal before transfer is completed.*

These guidelines were established to strengthen internal controls. The Pastor/Principal should review each transaction and authorization should be kept with backup in the Account Payable files.