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*

- **Payroll Services and 1099 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 and Invoices from the 1099 Service Company*

- **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 are paid via ACH debit must be approved by the Pastor/Principal*

- **Solar Power Purchase Agreement**
  *Diocesan Approved Solar PPA payments that are 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 Parish 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.