

# DIOCESE OF SAN DIEGO

## 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*
- 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.