

Report Date: 28 Apr 2014

**Summary Report for Individual Task
805D-208-4002
Conduct an Inspection of a Chapel Tithe and Offerings Fund
Status: Approved**

DISTRIBUTION RESTRICTION: Approved for public release; distribution is unlimited.

DESTRUCTION NOTICE: None

Condition: Given AR 165-1, access to the entire Chapel Tithe and Offerings Fund (CTOF) operation and coordinating instructions/SOPs. This task should not be trained in MOPP 4.

Standard: Conduct an inspection of the Chapel Tithes and Offerings Fund (CTOF) IAW the performance measures below and in conjunction with AR 165-1 Appendix E.

Special Condition: None

Safety Level: Low

MOPP: Never

Task Statements

Cue: This task will be completed by the incoming Garrison NCOIC within 30 days of arrival to a new Garrison. This task is performed by the incoming Garrison NCOIC with support of the outgoing NCOIC. This task may also be conducted as a courtesy to evaluate the procedures of the CTOF fund.

DANGER
None

WARNING
None

CAUTION
None

Remarks: None

Notes: None

Performance Steps

1. Inspect the Chapel Tithes and Offerings Fund (CTOF) administrative and legal documents.
 - a. Ensure the Chapel Tithes and Offerings Fund (CTOF) has a standard operating procedure (SOP).
 - b. Inspect the fund for documentation showing establishment of the fund.
 - c. Inspect the fund for documentation showing the Tax identification Number. Ensure the fund manager and the fund technician have appointment orders.
 - d. Ensure the fund manager and the fund technician received United States Army Chaplain Center and School (USACHCS) training.
 - e. Ensure the fund manager and the fund technician are bonded (RIMP insurance).
 - f. Inspect bank documents showing authorized signers on the savings account ensure documents are current.
 - g. Inspect bank documents identifying the fund manager as the official fund custodian.
 - h. Ensure the fund manager opens and reviews all mail addressed to the fund.
 - i. Inspect the fund for an established list of who has access to the Chapel Tithes and Offerings Fund (CTOF) automation system.
 - j. Inspect the fund for an established list of who has access to the keys or combinations of the locked containers.
 - k. Ensure keys or combinations to locks and containers are safeguarded and changed when there is a change in personnel.
 - l. Ensure key personnel with internal control responsibilities received internal control training.
 - m. Ensure AUM (Assessable Unit Manager) and ICA (Internal Control Administrators) performance agreements contain explicit internal control responsibilities.
 - n. Ensure computer programs password protected and are these passwords changed if there is a change in personnel.
2. Inspect the Chapel Tithes and Offerings Fund (CTOF) safeguarding funds procedures.
 - a. Ensure offerings are counted by at least two persons immediately upon removal from public view and substantiated by a signed detailed income record.
 - b. Inspect and ensure the number of detailed income records correspond with the number of services.
 - c. Ensure the fund manager conduct random surveillance of detailed income records? Ask How often this is conducted.
 - d. Ensure cash receipts, petty cash, deposits in transit, and all other monies are secured in an approved and locked safe.
 - e. Ensure all receipt of funds and other negotiable instruments deposited in a bank and income documentation prepared and transmitted to DFAS on the date of receipt or on the first business day following receipt.
 - f. Ensure the offering count is conducted by different persons.

g. Ensure all bank account (statements) are reconciled each month to the general ledger and verified by the Fund Manager.

h. Ensure the Chapel Tithe and Offerings Fund (CTOF) rolling profit (Loss) worksheet displays an accurate account of the fund's cash, by department.

i. Ensure invoices are submitted for payment within 5 working days of the invoice date.

j. Ensure two disinterested persons conduct an informal inspection of Chapel Tithe and Offerings Fund (CTOF) management controls once a month.

k. Ensure monies being collected at fund raisers are under the control of two (2) persons at all times.

l. Ensure monies are kept in a secure area and counted, deposited, and recorded in the same manner as offerings collections.

m. Ensure receipts are presented for all petty cash purchases.

n. Ensure petty cash account are balanced by someone other than the manager of the petty cash fund.

o. Inspect the fund for a published standard operating procedure (SOP) on petty cash expenditures/reimbursements.

p. Ensure there an established list of who has access to debit cards and PIN numbers.

q. Ensure there are procedures in place to acquire the debit cards and change the PIN numbers if there is a change in personnel.

r. Ensure debit cards are kept in a secure locked location when not in use.

s. Ensure there are safeguards in place to assure that debit cards cannot be used to make cash withdrawals.

t. Ensure someone other than the person or persons with authority to use the debit cards prepare the documentation and transmits the packet to DFAS for reconciling debit transactions on bank statements.

3. Inspect the Chapel Tithe and Offerings Funds government purchase cards procedures.

a. Ensure all Chapel Tithes and Offerings Fund government purchase card cardholders received initial and annual refresher training.

b. Ensure the Chapel Tithes and Offerings fund government purchase card billing official received initial and annual refresher training.

c. Ensure there is an established list of all government purchase card cardholders with their login.

d. Ensure there safeguards in place to assure government purchase cards cannot be used to make cash withdrawals.

e. Ensure there are procedures in place to close government purchase card cardholder accounts and destroy cards when personnel change.

f. Ensure government purchase cards are kept in a secure locked location when not in use.

g. Ensure all government purchase card cardholder purchases have prior approval from the Billing Official.

h. Ensure only the Chapel Tithes and Offering Fund government purchase card cardholder make purchases with his/her card.

i. Ensure all purchases within the cardholders purchase limits.

j. Ensure the cardholders put all transactions in the transaction journal.

k. Ensure the cardholder followed established government purchase card standard operating procedures for approving and reconciling purchases for each cycle date.

l. Ensure the billing official follow established government purchase card standard operating procedure for reconciling all cardholder statements, reconciling the managing account chapel tithe and offering fund government purchase card statement, and paid the bill.

m. Ensure monthly government purchase card statements are certified for payment within 5 days of the billing cycle date by the billing official.

4. Inspect the Chapel Tithes and Offerings Fund contract procedures.

a. Ensure all contracts are reviewed for legal sufficiency and tax implications as non-personal services contracts.

b. Ensure sufficient safeguards are in place to store contracts containing personal identification information and banking information, in compliance with the Army Records Information Management System (ARIMS).

c. Ensure maximum competition is sought on all non-personal service contracts.

d. Ensure all Chapel Tithes and Offering Fund contracts over \$25,000 are forwarded to the IMCOM HQ Staff Chaplain or MEDCOM Staff Chaplain for approval.

(Asterisks indicates a leader performance step.)

Evaluation Guidance: Score the Soldier a go if all performance measures are passed. Score the Soldier NO GO if any step is failed. If the Soldier fails any step, show or tell him or her what was wrong and how to do it correctly.

Evaluation Preparation: Setup: Evaluate this task in a Garrison Environment.

Brief Soldier: Tell the Soldier that he/she will be evaluated on his/her ability to identify, understand, and comply with Conduct an Inspection of a Chapel Tithes and Offerings Fund (CTOF). Tell the Soldier that he/she will also be evaluated on his/her ability to identify problems or situations that indicate deficiencies within the Chapel Tithes and Offerings Fund (CTOF) operations and take appropriate actions to resolve any deficiencies.

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. Inspected the Chapel Tithes and Offerings Fund administrative and legal documents.			
2. Inspected the Chapel Tithes and Offerings fund safeguarding funds procedures.			
3. Inspected the Chapel Tithes and Offerings Fund government purchase card procedures.			
4. Inspected the Chapel Tithes and Offerings fund contract procedures.			

Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary
	AR 11-2	Managers' Internal Control Program	Yes	No
	AR 165-1	Army Chaplain Corps Activities	Yes	No
	AR 215-1	Military Morale, Welfare, and Recreation Programs and Nonappropriated Funds	Yes	No
	AR 215-4	NONAPPROPRIATED FUND CONTRACTING	Yes	No
	AR 25-50	Preparing and Managing Correspondence	Yes	No
	DA PAM 165-18	Chaplaincy Resources Management	Yes	No
	FM 1-05	Religious Support	Yes	No

Environment: Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to FM 3-34.5 Environmental Considerations and GTA 05-08-002 ENVIRONMENTAL-RELATED RISK ASSESSMENT. Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to FM 3-34.5 Environmental Considerations and GTA 05-08-002 ENVIRONMENTAL-RELATED RISK ASSESSMENT.

Safety: In a training environment, leaders must perform a risk assessment in accordance with FM 5-19, Risk Management. Leaders will complete a DA Form 7566 COMPOSITE RISK MANAGEMENT WORKSHEET during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW FM 3-11.4, Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection, FM 3-11.5, Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Decontamination. In a training environment, leaders must perform a risk assessment in accordance with FM 5-19, Composite Risk Management. Leaders will complete a DA Form 7566 COMPOSITE RISK MANAGEMENT WORKSHEET during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW FM 3-11.4, Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection, FM 3-11.5, Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Decontamination.

Prerequisite Individual Tasks : None

Supporting Individual Tasks : None

Supported Individual Tasks : None

Supported Collective Tasks : None