

Dear parish clergy and leaders:

Please do your best to complete your parish audit of FY2019 (12 months ending December 31, 2019) by **September 1, 2020**. It is Canon Law that each parish complete an annual audit, as cited below. If your parish has been audited by a professional auditing firm or accountant their report will be sufficient. If it is an Audit Committee of your church that does the work, please do the best you can. If it is not possible for you to complete the audit due to the constraints of the COVID-19 pandemic, please write a short letter to me describing what you have done to try and perform the audit and explaining why you cannot complete it.

Parishes that do not complete an audit will be reported to the Diocesan Council, as per our Diocesan Canon Law 10.2.3. The Council will determine what, if any, action will be taken under these unusual circumstances.

The Canons that govern this matter are:

**CANON 10.2.3c** The financial statements of each Parish and Mission shall be audited annually by an independent certified public accountant or independent licensed public accountant, or by such audit committee as the Financial Oversight and Audit Committee may authorize. Audits shall be conducted and reported in accordance with the Manual for Audit Committees of the Diocese of Vermont.

**CANON 10.2.3d** All audit reports, reviews, complete financial statements, management letters and responses to management letters shall be filed with the Diocese within 30 days following the date of the report, and for Parishes and Missions, in no event later than September 1 of the year following the year covered by the audit report. The Financial Oversight and Audit Committee shall report annually to Diocesan Council listing Parishes, Missions and Academic Institutions and, where appropriate, the Diocese and the Rock Point Board, not in compliance with the requirements of this subsection 2.3. The Council shall take such action as may be necessary and appropriate to encourage compliance.

Thank you for your help and understanding in this matter. The Canons do not permit us the liberty of waiving the audit requirement, but we understand that compliance may be challenging in these difficult times.

With best wishes,

Gerald S. Davis, MD  
Treasurer, The Episcopal Church in Vermont &  
The Trustees of the Diocese

For the Financial Oversight & Audit Committee