



ARCHDIOCESE  
OF  
SAINT PAUL &  
MINNEAPOLIS

*United in Faith,  
Hope and Love*

# Financial Standards and Parish Accounting (FSPA)

Mary Jo Jungwirth

Director of Financial Standards and Parish Accounting  
Archdiocese of Saint Paul and Minneapolis

# FSPA Management Team



## CFO – Thomas Mertens

- Director – Mary Jo Jungwirth
- Payroll/Benefit Services Manager – Timothy Levi
- Standards Manager – Mary Breault
- Interim PASC Manager – Tim Levi

CFO – Thomas Mertens

- Controller – Stephanie Jerstad
- Director of HR and Benefits – Mary Ellen Moe
- Director of Financial Standards and Parish Accounting –  
Mary Jo Jungwirth

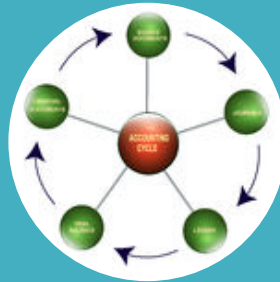
# Financial Standards and Parish Accounting (FSPA)



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Parish Accounting Service Center and Parish Payroll and Benefit Services



Standards, Policies, Best Practices and Internal Controls



Transition, Training and Triage Services



Parish Admin One on One Back Office Consultation



Parish Software Services and User Support For ParishSOFT



# Parish Accounting Service Center (PASC)



## Accurate Accounting Processes

- PASC Processes
  - Internal Controls
  - Division of Duties
- Invoice Processing
- Check Printing/Mailing
- Deposit Verification
- Bank Reconciliations
- Journal Entries
- Financial Analysis



Parish  
Accounting  
Service  
Center  
(PASC)

## Accurate Accounting Reporting

- Monthly Financial Reporting
  - GAAP Statement of Financial Position
  - GAAP Statement of Activities
  - Cash Flow
  - Project Reports
  - Data Analysis
- Fiscal Year End Reporting
- Archdiocesan Annual Reports (APFR)
- Agreed Upon Procedures (AUP) and Audit support (every 3 years)



Parish  
Accounting  
Service  
Center  
(PASC)

# Parish Payroll/Benefit Services (PPBS) - New



## Comprehensive Payroll and Benefit Support

- Manage client payroll processes
  - Key Data Points
  - Internal Controlled Workflows
- Process payrolls
- Review deductions
- General ledger imports
- Required payroll report to PenServ - 403(b) contributions
- Benefitfocus billing reconciled to employee elections



Parish Payroll  
Benefit  
Services  
(PPBS)

# Parish On-site Administrative Assistant - New



## On-site administrative services

- Contribution entry in ParishSOFT Family Suite.
- Coding invoices using the standardized Chart of Accounts (COA) and project codes.
- Bulletin production
- Filing
- Correspondence
- Scan and upload documentation to SharePoint
- Payroll timecard submission...more



PASC Parish  
On-site  
Administrative  
Assistant

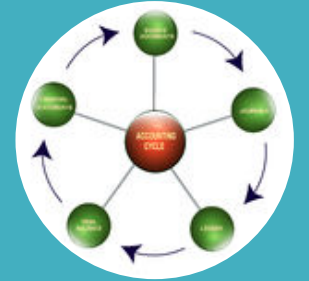
# Financial Standards and Parish Accounting (FSPA)



## Resources:

- Standardized COA
- Parish Finance Manual
- Annual Parish Financial Report (APFR) Handbook
- COVID-19 Accounting Handbook
- Entity 5 Handbook
- Resource Library

<https://www.archspm.org/finance-accounting/fspa/>

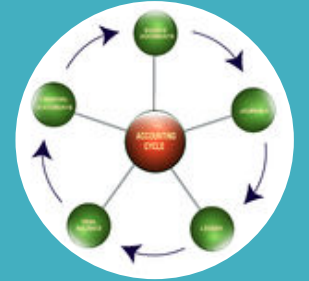


Standards,  
Policies, Best  
Practices and  
Internal  
Controls

## Standardized COA:

Common financial language which greatly impacts all aspects of financial activity such as day to day recording of income and expense, reporting to stakeholders and analysis of financial data for planning purposes.

- What account should I use?
- What Ministry (Department) should I select?

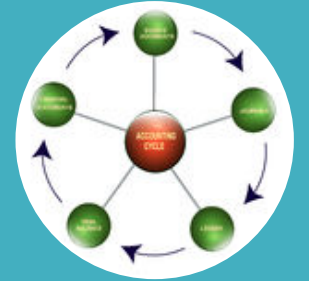


Standards,  
Policies, Best  
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## Parish Finance Manual:

Set of “rules” or “policies” included in a living document, that we utilize to set up, apply and maintain financial standards.

- How do I record this transaction?
- What are the best practices?
- What does parish leadership/archdiocese expect in financial reporting?

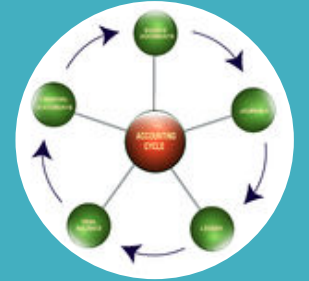


Standards,  
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## Annual Parish Financial Report (APFR) and APFR Handbook:

ParishSOFT Accounting users have push-button access to APFR Calculation. Quick step by step guide to prepare the APFR for both ParishSOFT and non-ParishSOFT users.

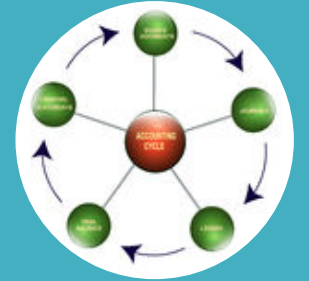
- High-Level summary for Trustees
- Detailed instructions for Preparer of APFR



Standards,  
Policies, Best  
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**COVID-19 Relief Accounting Handbook:** We have provided this handbook to assist with the accounting treatment of the CCF and Government CARES Act relief programs and how to account for them.

- PPP Loan
- EIDL Grants and Loans
- Employee Retention Tax Credit
- MN Catholic Relief Fund Grants



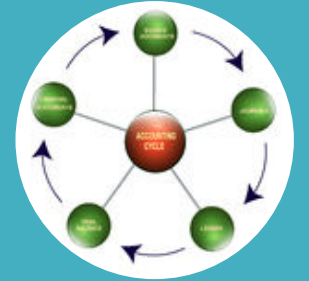
Standards,  
Policies, Best  
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Controls

# Why Do Parishes Contact This Office?



## Best Practices

- Vetted through Committee Interaction
- Civil Review
- Canonical Review
- Legal Requirements
- Financial Requirements



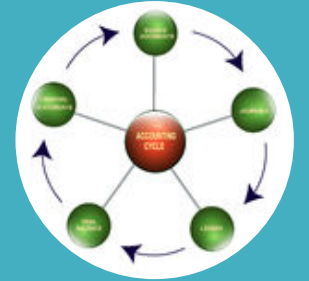
Standards,  
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# Why Do Parishes Contact This Office?



## Internal Controls

- Achieving Parish Objectives
- Operational Effectiveness
- Efficiency
- Reliable Financial Reporting
- Compliance with:
  - Laws
  - Regulations
  - Policies



Standards,  
Policies, Best  
Practices and  
Internal  
Controls

# Why Do Parishes Contact This Office?



## Transition, Training and Triage Services

- Policy Training
- Monthly User Groups
- Triage Services
  - Staffing Transition
  - Budget / Debt Challenges
  - PASC Onboarding
  - Other Projects



Transition,  
Training and  
Triage  
Services

# Education/Training FSPA Provides to Parishes



- User Group Meetings
- Annual Standards in Church Ministry Conference
- Parish Administration Orientation (PAO)
- Parish Financial Review (APFR) Electronic Version
- Specialty Trainings - Accounting Standards
  - Lunch and Learn topic specific trainings
- Administration and Finance Policies
- ParishSOFT - New Product Intro / Refreshers



Transition,  
Training and  
Triage  
Services

# Why Do Parishes Contact This Office?



## Parish Back Office Consultation

- Back Office Systems Review
- Evaluation of Parishes
  - Best Practices
  - Internal Controls
- Engage Pastoral/Finance Council
- Recommend Modifications
- Improves Processes



Parish Admin  
One on One  
Back Office  
Consultation

# Why Do Parishes Contact This Office?



## Parish Software Services and User Support

- Standardized Software – ParishSOFT
- Standardized Tools
- Aggregate Data
- Remote Support



Parish  
Software  
Services and  
User Support

# Why Do Parishes Contact This Office?



## Parish Software Services and User Support

- First-Line Resource
- Help Desk Support
- Training
- Communication
- General Inquiries

[standardssupport@archspm.org](mailto:standardssupport@archspm.org)



Parish  
Software  
Services and  
User Support

# If you would like to know more about...



- Standardizing your back office operations, to include internal controls/best practices
- PASC services (including payroll and onsite admin services)
- ParishSOFT software adoption
- Financial standards and policies

# Financial Standards Resource Library



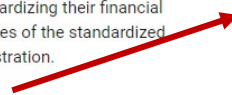
[www.archspm.org/finance-accounting/fspa/](http://www.archspm.org/finance-accounting/fspa/)



Home > Finance & Accounting > Financial Standards & Parish Accounting

The Office of Financial Standards and Parish Accounting engages parishes and Catholic schools in standardizing their financial operations and provides best practices, resources, training and transitional support. This includes initiatives of the standardized software system ParishSOFT, as well as the Parish Accounting Service Center (PASC) and payroll administration.

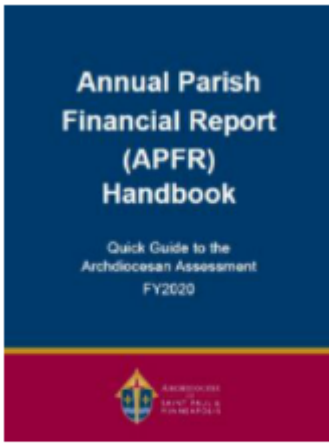
Parishes: Visit  
Resource Library



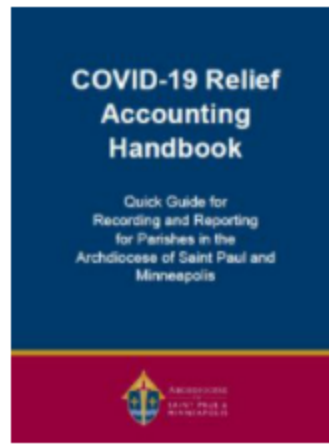
# Resources For You



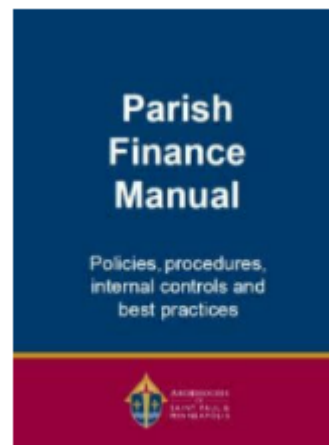
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Annual Parish Financial  
Report (APFR)  
Handbook



COVID-19 Relief  
Accounting Handbook



Parish Finance Manual



Internal Controls  
Questionnaire



Parish Payroll and  
Benefit Services

# Thank You



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Thank You



Thank you for all you do in this  
important ministry and service to  
the Church!