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CERTIFIED PUBLIC ACCOUNTANTS

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Gentlemen:

I am providing this letter in connection with my review of the activity for the periods ending as of December 31, 2006, 2007 and 2008. Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, make it probable that the judgement of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

I confirmed, to the best of my knowledge and belief, as of the following representations made to you during my review.

1. The activity referred to above are fairly presented.
2. There are no material transactions that have not been properly recorded in the accounting records.
3. I acknowledge no responsibility to prevent and detect fraud.
4. I have no knowledge of any fraud or suspected fraud affecting the entity involving management or others where the fraud could have a material effect on the financial statements, including any communications received from employees, former employees or others.
5. I have no plans or intentions that may materially affect the carrying amounts or classification of assets and liabilities.
6. I am in agreement with the treasurer on the adjusting journal entries made in the above mentioned years.
7. To the best of my knowledge and belief, no events have occurred subsequent to the end of 2008 and through the date of this letter that would require adjustment to or disclosure.

Due to the Diocese past history of lack of internal controls The following policy and procedures of internal controls should be put in place going forward for the current treasurer and any future treasurer.

INTERNAL CONTROLS

Cash Receipts

1. All cash receipts (including checks) should be sent directly to the treasurer. As the treasurer receives them, a running total of the day's receipts should be kept (with detail on payer and amount for each check). After the Treasurer records each receipt, the cash and checks should be given to the bookkeeper.
2. The bookkeeper then records the receipts into the system and enters them into the deposit slip. At the end of the day, the deposit slip and the cash and checks should be given to the Treasurer.
3. The treasurer should then compare the deposit slip total to the running total of receipts that had been kept for the day. If any variances exist, the treasurer should inquire of the bookkeeper as to why there is a difference. If the totals tie, the treasurer should initial the report that contains the running total and keep it on file.
4. The treasurer should then count the cash and checks and verify that the amount counted ties to the deposit slip.
5. After the treasurer is comfortable that all cash receipts are included, the treasurer should sign the deposit slip and endorse all checks.
6. The deposit slip, cash and checks should be given back to the bookkeeper for deposit to the bank.
7. When the bank statements come in, the treasurer should take the reports of daily totals that were filed and randomly select 10 days and verify the proper deposit was made.
8. Each year the treasurer sends out a census form to the each parish, but there is no verification process on the correct number of parishioners. Someone outside each parish should physically count the number of parishioners and then compare the physical count to the census reports.

Cash Disbursements

1. The Diocese should keep a listing of all vendors that are used. The treasurer should be the only one with the ability to add a vendor to the list.
2. When an invoice is received by the Church, the bookkeeper should record the invoice into the accounting system (making sure to include due date) and keep the invoice in an open invoice file.
3. The treasurer should designate one day out of the week to cut checks (for example, every Thursday is when checks are cut). When that day arrives, the treasurer should have the bookkeeper print out a detailed list of all open invoices. The treasurer should review the list and choose which invoices will be paid with this week's check run (this process should be documented by the treasurer placing initials on the report after making the selection). The treasurer will then inform the bookkeeper of which invoices will be paid.
4. The bookkeeper then cuts the checks and attaches the corresponding invoice to each check to create a disbursement package. The bookkeeper also generates a report from the system that summarizes each check that was cut. The bookkeeper then gives this summary report and each disbursement package to the treasurer.

5. The treasurer reviews the summary report and verifies that only invoices that he approved to be paid are the ones being paid (this process should be documented by the treasurer placing initials on the summary report after verifying that they everything ties). Treasurer then examines the disbursement package for all checks over \$X,XXX and verifies that the invoice being paid is valid and the check is made to the correct individual (or company). Treasurer then examines 5 random disbursement packages to verify that the invoice being paid is valid and the check is made to the correct individual (or company). Review of these disbursement packages should be documented by the treasurer placing initials on each disbursement package that is reviewed. Once the treasurer is comfortable with the check run, the treasurer signs all checks.
6. The signed checks are then given to the bookkeeper for mailing.

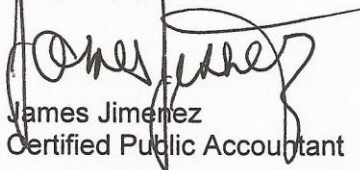
Bank Statements

1. Each month the bookkeeper should prepare the bank reconciliation for all cash accounts. After the reconciliation is prepared, the treasurer should review the reconciliation. The treasurer should inquire of the bookkeeper about any long outstanding checks, long deposits in transit and any miscellaneous items. The treasurer should document approval with initials on the reconciliation.
2. Each month, the bookkeeper should go through the bank statement and summarize the cash withdrawals and bank transfers. An explanation should be provided for each and the summary with explanations should be given to the attorney for approval. The treasurer should review the summary and the bank statements and verify each withdrawal and transfer in the bank statement is included in the summary. The treasurer should document approval with initials on the reconciliation.

General Ledger

1. Each month, the treasurer should have the bookkeeper print out a GL detail of the cash accounts. The treasurer should review the detail and inquire of any manual journal entries. The treasurer should also inquire about any unusual amounts.

Very truly yours,



James Jimenez
Certified Public Accountant