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- a) Performing the annual internal audit of the financial records of the Diocese
- b) Performing an audit the financial records of all Committees of the Diocesan Council and all auxiliary Diocesan organizations
- c) Reviewing the scope of the audit to be performed by an external auditor
- d) Discussing the results of an external audit with the external auditor and recommending a plan for the implementation of any recommendations provided by the external auditor.

An Audit Coordinator, a member of the Diocesan Council but not the Treasurer, shall be responsible for:

- e) Coordinating the time and place of the internal audits.
- f) Maintaining a set of procedures to be followed by the elected auditors.
- g) Presenting t The annual written audit report shall be prepared by the elected auditors and submitted to the Diocesan Council and Diocesan Assembly.
- h) Ensuring that the audited annual report is posted on the Diocesan web site.
- i) Ensuring that issues identified in an internal or external audit are resolved prior to the next internal or external audit.
- j) Presenting the report of an external auditor to the Diocesan Council and Diocesan Assembly.
- k) Providing an avenue for the receipt of anonymous or other complaints regarding the accounting, auditing internal control or financial reporting matters.
- l) Determining the timing and scope of external audits.
- m) Managing the selection, compensation, and terms of engagement of an external auditor.