

# Congregational Audits

**The Canons of the Diocese specifically address the requirement for congregation-level audits. Canon 18 deals with business methods in church affairs and states:**

*(5) All accounts of the Diocese shall be audited annually, by an independent Certified Public Accountant. All account of Parishes, Missions or other institutions shall be audited annually by an independent Certified Public Accountant, or independent Licensed Public Accountant or such audit committee as shall be authorized by the Finance Committee or other appropriate diocesan authority. This includes discretionary funds (subject to confidentiality being maintained), memorial funds, and the funds of any guild or congregational entity.*

*All reports of such audits, including any memorandum issued by the auditors or audit committee regarding internal controls or other accounting matters, together with a summary of action taken or proposed to be taken to correct deficiencies or implement recommendations contained in any such memorandum shall be filed with the Bishop or Ecclesiastical Authority not later than 30 days following the date of such report, and in no event, no later than September 1 of each year, covering the financial reports of the previous calendar year. No parish may elect a new rector, nor will a Vicar or Priest-In-Charge be appointed until these reports have been filed.*

The following is a list of all congregations in the Diocese of Maine and the last year for which an audit was received.

St. Michael's, Auburn	2003	St. Anne's, Mars Hill	2002
St. Barnabas', Augusta	no post-1997 filings received	St. Andrew's, Millinocket	2006
St. Mark's, Augusta	2005	St. Andrew's, Newcastle	1998
St. John's, Bangor	2006	St. Mary & St. Jude, NE Hbr	2006
St. Saviour's, Bar Hbr.	2000	Christ Church, Norway	2003
Grace Church, Bath	2004	St. James, Old Town	2005
St. Margaret's, Belfast	2006	St. Martin's, Palmyra	2005
Christ Church, Biddeford	2006	Cathedral, Portland	2004
St. Francis, Blue Hill	2005	Grace Church, Portland	no post-1997 filings rec'd
St. Columba's, Boothbay Hbr	2005	St. Peter's, Portland	2006
St. Patrick's, Brewer	2006	Trinity Church, Portland	1999
St. Peter's, Bridgton	2005	St. John's, Presque Isle	2005
St. John's, Brownville Jct	2003	Good Shepherd, Rangeley	no post-1997 filings rec'd
St. Paul's, Brunswick	2002	St. Andrew's, Readfield	2005
St. Anne's, Calais	2006	St. Matthias', Richmond	no post-1997 filings rec'd
St. Thomas', Camden	2005	St. Peter's, Rockland	1999
St. Alban's, Cape Elizabeth	no post-1997 filings received	St. Barnabas', Rumford	2007
St. Luke's, Caribou	2005	Trinity Church, Saco	2005
Trinity Church, Castine	2004	St. George's, Sanford	2006
St. Augustine's, Dover-Fxcft	no post-1997 filings received	St. Nicholas', Scarborough	1999
Christ Church, Eastport	2002	All Saints, Skowhegan	2000
St. Dunstan's, Ellsworth	2003	St. Andrew & St. John, SW Hbr	2004
S. Mary's, Falmouth	1998	St. Brendan's, Stonington	2006
St. Paul's, Ft. Fairfield	2000	St. John Baptist, Thomaston	2002
Christ Church, Gardiner	1998	St. Stephen, Waterboro	2007
St. Matthew's, Hallowell	2006	St. Mark's, Waterville	1999
Good Shepherd, Houlton	2005	St. Luke's, Wilton	no post-1997 filings rec'd
Our Father, Hulls Cove	2001	St. Ann's, Windham	2006
St. Giles, Jefferson	no post-1997 filings received	St. Thomas', Winn	2000
St. David's, Kennebunk	2003	St. Philip's, Wiscasset	2001
Trinity Church, Lewiston	2006	St. Bartholomew's, Yarmouth	no post-1997 filings rec'd
Advent, Limestone	1998	St. George's, York Hbr	1999
St. Matthew's, Lisbon Falls	2005		

If an outside, or committee, audit has been performed of your congregation's accounts but is not reflected in the above list, please send a copy of the audit report to Loring House, attention Terry Reimer. If your congregation is engaged in an audit of its 2007 accounts, please contact Terry Reimer, [treimer@episcopalmaine.org](mailto:treimer@episcopalmaine.org), if you have questions or concerns. If your congregation is not current in meeting the Canonical audit requirement and not currently engaged in performing an audit on its 2007 accounts, please contact Terry Reimer to discuss this situation.