

Dear Friends in Christ,

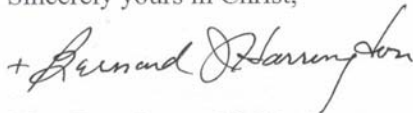
With this letter I am happy to promulgate as particular law for the Diocese of Winona, the *Financial Policies and Procedures Manual*. This document, along with the norms presented in the *1983 Code of Canon Law*, provide principles of sound stewardship for the administration of the temporal goods of the Church. The financial policies and procedures contained in this manual have been established to assist those entrusted with the administration of the Church's temporal goods and seek to the following:

- 1) Maintain accountability to parishioners and donors;
- 2) Use generally accepted accounting principles;
- 3) Adopt a systematic approach to internal controls; and
- 4) Adhere to governmental regulations and Canon Law.

In order to fulfill the responsibilities of good stewardship, all parishes and missions must adhere to these policies and procedures. It is the responsibility of pastors and parish directors, along with their respective councils, to comply with the policies and procedures now promulgated. It is the responsibility of the Diocese of Winona Finance Officer to monitor compliance. All previous policies and customs are abrogated, subject to future amendment or abrogation by me or my successors. As particular law for the Diocese of Winona, the norms contained in the *Financial Policies and Procedures manual* become effective upon publication to pastors, parish directors, and those concerned with the administration of temporal goods.

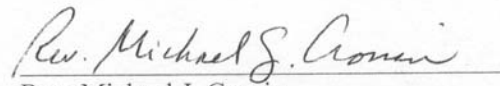
As your bishop, I am grateful to all those who collaborate with me in the stewardship of this local Church.

Sincerely yours in Christ,

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Most Rev. Bernard J. Harrington
Bishop of Winona

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Rev. Michael J. Cronin
Chancellor