

Introduction:

The parish procedures for the collection and count of weekly offertory promulgated as policy November 2003 have been revised October 2009. The following updated procedures incorporate additional internal controls designed to enhance the integrity of the collection and count process in the diocesan parishes.

The primary controls required by this update are as follows:

1. Sequentially numbered, tamper resistant bags must be used to hold offertory collections.
2. Offertory collections must be in the custody of at least two independent persons at all times.
3. Each collection must be accounted for on the parish books in its entirety and in accordance with the intent of the donors.

Application:

Responsible stewardship demands that the weekly gifts from the faithful be given appropriate consideration as the parish's most vulnerable financial asset. Weekly offertory, which represents the monetary lifeblood of the parish community, must be properly safeguarded, counted, deposited and recorded.

A system of internal control that emphasizes honest and capable staff, as well as a clear segregation of duties, is essential. This segregation should preclude any one individual from performing all aspects of the function.

Fundamentally, custody of assets must be separated from the bookkeeping for those assets. Each of the parties in the weekly offertory process should play a clearly defined role.

Generally, the greater the number of individuals involved, the stronger the internal control, and strong internal control translates into greater confidence within the parish community.

Overview of Roles:

Pastor: While the parish pastor may play any role in the collection and count of weekly offertory, his primary function is one of oversight. He should periodically observe the collection process and the performance of ushers. The physical control and safety of the offertory prior to count is critical, with only the pastor and his designee having safe combinations or lock keys.

Periodic observation of the count team is most beneficial, as is an occasional comparison of tally sheet totals to deposit totals to recording of offertory on the parish books. The pastor's involvement in the process should not be routine, but rather variable and unpredictable.

Parochial Vicar: The parish pastor may delegate some or all of his responsibilities for the weekly offertory to the parochial vicar. Acting as a team, they may increase their observation and coverage of the process.

Ushers: The collection, bagging and initial security of the offertory is a critical responsibility of the usher staff. Ushers must work in teams when handling collection proceeds. No one individual should be permitted to have sole custody of the offertory without the opportunity for observation by an independent party. Ushers should not have safe combinations or lock keys. Their responsibility ends when the offertory is properly secured and signatures have been affixed directly on the sealed bags.

Count Team: In addition to the obvious tasks of examining and opening the tamper resistant bags, sorting collections, counting money, accumulating checks and preparing the deposit, a team member must complete the weekly tally sheet for control, recording and audit trail purposes.

Each count team should include at least three unrelated people, and teams and/or members should be rotated whenever possible. Longevity in the same position is not desirable.

Bookkeeper: Ideally, the role of the bookkeeper is limited to keeping track of the sequentially numbered collection bags, and recording the detail deposit information in the parish records. The source documents are the receipted deposit slips and the detailed tally sheet. While the bookkeeper may provide support with other count functions, he/she should not have control over the preparation of the tally sheet, the applicable deposit slip(s) or make the physical deposit at the bank.

Procedures

Collection at Mass

1. Ushers collect baskets with offertory and proceed to a separate collection area where contents are transferred to sequentially numbered, tamper resistant bag(s) in the presence of an independent witness.
2. Each collection is transferred, unsorted, in its original form; i.e. no cash may be removed from the offertory to cash checks, or for any other purpose.
3. Bags are clearly identified by Mass and collection so that offertory from each Mass on the schedule is accounted for.
4. Once the offertory is sealed in the tamper resistant bag, both the usher and the witness affix their signatures directly on the sealed bag.
5. Bags with their contents are stored securely until counting. The use of drop safes is preferred. In the alternative, vaults or fireproof cabinets may be used.

Transfer to Count Area

1. If offertory bags must be transported to the count room from the drop safe or other secure location, the clergy and /or other responsible employees with access to the safe combination or required lock keys will perform this function.
2. For security reasons, at least two independent persons must transport these bags.
3. The bags are delivered directly to the count team and never left unattended.
4. As an additional security measure, dual control to access the collections is recommended; with dual control, two people with different keys or combination numbers are required to access the collections from their secured location.

Offertory Count

1. The offertory bags are initially inventoried by the count team to ensure that each Mass and collection is represented.
2. Each bag number and its condition is recorded on the "Bag Tracking Form."
3. The offertory count is conducted in a secure location (access door locked if possible). The area should be large enough to accommodate all team members, with all activity in clear view and subject to peer observation. Adequate equipment (electronic bill counters, adding machines, etc.) and supplies (wrappers, clips, bands, etc.) should be available.
4. To assure accountability and transparency, each collection is accounted for on the parish books in its entirety and in accordance with the intent of the donors. i.e. under no circumstances may cash be removed prior to the count or bank deposit.
5. Team members diligently count all loose cash, coins and checks followed by the opening of envelopes. Envelope contents are marked on the envelope for future recording of parishioner contributions in PDS (or other census software). As the count progresses, a designated team member works on completing the weekly "tally sheet."
6. A team member, independent of the tally sheet preparation, prepares the actual bank deposit. Offertory proceeds to be deposited are maintained in tamper resistant bags.
7. The total of all deposit slips is compared with the total collections recorded on the tally sheet. This control function is performed by the clergy or a count team leader. Any differences must be reconciled. All members of the count team then sign the tally sheet, evidencing their presence and participation.

8. The completed tally sheet is forwarded to the parish bookkeeper for purposes of recording the offertory in the parish books.

Deposit of Offertory

1. The bank deposit should be made as soon after the count as possible. For temporary storage of the deposit, a safe, the parish vault or other fireproof, locking cabinet may be used. Again, access to combinations or keys must be limited.
2. Transport of the deposit to the bank by courier service is recommended. If that is not feasible, it must be made by a two person team made up of the clergy and/or other responsible, independent individuals. Depending on circumstances, security may be enhanced by employing a variety of vehicles, delivery times, routes and bank branches. A consistent weekly pattern of bank deposits is not desirable.
3. The receipted deposit slip(s) should be forwarded to the parish bookkeeper for purposes of verifying the bank deposit.

Recording the Weekly Offertory

1. The total deposit recorded in the parish books should be compared with the receipted bank deposit slip(s) to verify accuracy.
2. The total deposit recorded in the parish books should be compared with the receipted bank deposit slip(s) to verify accuracy.
3. Weekly tally sheet and deposit slips must be maintained with other accounting records in order to document transactions and provide for an appropriate audit trail.
4. For internal control purposes, an independent verification should be periodically performed by a member of the parish clergy, finance committee or parish administrator. This verification compares the tally sheet totals to the deposit slip totals to the offertory receipt totals in the parish books.