

DIOCESE OF RALEIGH COLLECTION COUNTING POLICIES & PROCEDURES

DIOCESAN POLICIES REGARDING SECURING AND COUNTING MASS COLLECTIONS

- The Mass collections, including offertory, must always be under dual control. At least two people are to oversee the collections from the time they are taken up, while they are transported to the safe or counting area, during the counting and recording process, until the funds are deposited in the bank. Proper separation of duties requires a minimum of four individuals for these controls.
- Mass collections must be secured in sequentially numbered tamper-evident bags between collection and the performance of the collection count. Sequentially numbered tamper-evident bags must also be used to secure the counted collections after the count concludes if the counted collections are secured in the safe until the bank deposit is performed and for transport of the funds to the bank for deposit in the checking account. The tamper-evident bags must be recorded on a tracking log upon receipt, and the tracking log must be updated when the bags are issued for use. The tamper-evident bags must be secured in a locked area, and access to unused bags must be extremely limited.
- The parish/mission must have a roll-top or drop safe in which to secure Mass collections. Access to the safe containing Mass collections and to the counting area must be limited. The safe should be in a locked room or closet and bolted to the floor or a wall. The combination to the safe should be changed at least annually and must be changed whenever an individual with knowledge of the safe combination is no longer authorized to open the safe.
- The pastor, members of the Finance Council, and staff must not be members of the Mass collections count team.
- There must be a minimum of three (3) teams Mass collection count teams. The count team schedule should be generated in a manner that prevents rotation routine and mitigates the risks of collusion and the misappropriation of funds. The same count team will not perform the count for the same Sunday of every month. In addition, count team members are to be rotated among different teams and different counting tasks.
- Each count team must be comprised of at least three members, at least two of which must be unrelated.
- Instances in which a parish/mission finds it an extreme hardship to gather the minimum required three count teams or teams comprised of a minimum of three members due to limited volunteer resources should be very rare. If the parish/mission, despite its best efforts, is unable to secure enough counters, the parish/mission must submit a written waiver request to the Diocesan Internal Audit manager explaining why it cannot comply with the policies and describing steps taken to mitigate the risks associated with non-compliance. The request will be reviewed, and the parish/mission notified of the decision

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to accept or reject the request and, if accepted, the conditions upon which the waiver is granted.

- Each count team member should be provided a job description which clearly defines the member's duties and responsibilities.
- The Mass Collection Count worksheet must be completed in pen in full and contain the signatures of all count team members who participated in the count. Counters must sign the Collection Count worksheet on their own and no one else's behalf.
- Any changes made to the Collection Count worksheet must be initialed and dated by the individual making the changes.
- The individual completing the deposit slip and taking the deposit to the bank should, ideally, not be a member of the count team.
- Deposits are to be made within one (1) business day of the collection.
- Mass collections, including offertory, are not to be comingled with other parish/mission funds or other collections until after they are counted and must be deposited intact, i.e., no funds are to be taken from the undeposited Mass collections to pay vendors, reimburse individuals, issue stipends, etc. either before or after the Mass collection count is performed.
- Mass collection count worksheets are to be compared with the monthly bank statement by a member of the Finance Council to ensure that the funds were deposited timely and intact. The Finance Council member who compares the worksheets to the bank statement should sign/initial and date the documents to evidence completion of the review.

NOTE: The above policies and the below procedures must be applied to all situations in which large sums of money are collected by a parish/mission or school, such as monies collected at a parish festival or a fundraising event.

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GENERAL COLLECTION COUNT PROCEDURES

- Just prior to initiating the count, the count team leader or designee, accompanied by at least one other team member, should retrieve the tamper-evident bags containing the Mass collections from the safe. The people who retrieved the collection monies should sign the collection count worksheet in the appropriate space.
- Mass collections include proceeds from the offertory and a second (as appropriate) collection for the week in question. There may also be envelopes for previous and/or future collections. If there is a special second collection, it should also be retrieved from the safe.
- All appropriate sections of the collection count worksheet must be completed for the offertory and second collections and any off-cycle collections received.
- Attach supporting documentation for the count computations as well as the sequentially number tamper-evident bag tear off strip to the collection count worksheet.

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RECOMMENDED COLLECTION COUNTING PROCEDURES

- The first (offertory) and any second collections must be handled and remain separate until all funds are counted and documented on the collection count worksheet. Unless it is possible to physically separate the count of each collection completely on separate tables, the tamper-evident bags for only one collection should be opened at a given time, and the count of that collection should be completed before the tamper-evident bags for another collection are opened.
- For each collection, i.e., offertory, second, etc., separate the loose checks, cash, and coin contributions from the envelopes for counting.
- Envelopes are opened and the amount noted on the envelope is verified. Many envelopes do not have an amount listed. If this is the case, record the donation amount enclosed on the envelope in the area designated for the amount on the envelope. Opened envelopes may be sorted by donation amounts to facilitate adding the amounts listed on the envelopes on an adding machine; the tape total from the count can be compared with the tape total of the envelopes to ensure the calculations match.
- If an envelope is empty, write "empty" on the envelope and give to the count team leader or return it to the parish/mission office.
- Save all envelopes with names and/or envelope numbers and return to the parish/mission office.
- Separate checks from cash for counting. The back of each check must be restrictively endorsed with the parish/mission's bank account stamp or a handwritten "For Deposit Only." Checks are then sorted by denomination: \$5, \$10, \$20, etc. A miscellaneous pile should be used for check amounts not listed on the collection count worksheet.
- Double count each stack of sorted checks using the cash counting machine, if available, or by hand, and record the number of the checks on the collection count worksheet. Any individuals who handled the check counting will calculate the total amounts on the sheet and sign in the space below. Prepare a separate adding machine tape for the miscellaneous checks.
- When cash is being counted, cash is separated by each denomination: \$1, \$2, \$5, \$10, \$20, etc. The stacks of cash of each bill denomination are verified using the cash counting machine, if available, or by hand. The total of each denomination is written on the collection count worksheet. The total of all cash is calculated using the adding machine.

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- After the initial counts are completed, the team members who performed the second collection count may verify the offertory count, and the team members who performed the offertory count may verify the second collection count.
- The count team leader or designee completes the collection count worksheet(s), as required, and assembles the cash and checks for the specific deposit.
- The deposits are then placed in a tamper-evident bag for transporting to the bank.
- At the completion of counting, members will store all counting materials, including the parish/mission's bank account stamp, in a locked cabinet, ensure the key to the cabinet is secured, remove any trash, and ensure the room is orderly before leaving.
- The counted Mass collections should ideally be deposited at the bank by two individuals who are not members of the count team.
- After the bank deposit is made, the deposit slip(s), transaction receipt(s), donation envelopes, the collection count worksheets, and any other relevant items from the collection should be brought to the bookkeeper/business manager.
- The count team will notify the parish/mission office when additional collection count worksheets, deposit slips, rubber bands, adding machine tapes, and other supplies are needed.