

## 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, nor should they handle any of the Mass collection monies while the teams are counting.
- There must be a minimum of three (3) 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 must 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.
- The parish/mission should consider instituting limits on the number of years an individual can serve as a counter.
- 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, please contact the Diocesan Internal Audit

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manager to discuss ways to mitigate the risks associated with having a limited number of volunteer resources.

- Count team members should be provided with job descriptions which clearly define the members' duties and responsibilities.
- The collection count worksheet must be **completed in full in pen** 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 or other documentation used to support the collection count must be crossed out with a single line, initialed, and dated by the individual making the changes.
- If a member of the count team has been assigned the role of team leader, the team leader should complete the deposit slip. Ideally, the team leader should not be involved in the initial count of the money but may conduct a "confirmation count" when preparing the deposit slip.
- 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 make "change" for split checks, 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 festival or a fundraising event.

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### GENERAL COLLECTION COUNT PROCEDURES

- Prior to bringing the collections into the count room, ensure that the area is secured from any outside view and internal disturbances. If the room has windows, curtains should be closed to avoid people outside the room from being able to see inside the room as the count is being performed. Also, once the monies have been brought into the room to be counted, the doors should be locked and entrance prohibited until the count is completed and the collection is secured in tamper-evident bags for deposit.
- 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.
- 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.
- The individuals who retrieved the collection monies should sign the tamper-evident bag tracking log or the collection count worksheet in the appropriate space.
- 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, including adding machine tapes and the sequentially numbered tamper-evident bag tear off strip for the bag used for the bank deposit, to the collection count worksheet.
- When completing a collection count worksheet, be sure to fill in all required information. **All** count team members participating in the count are to sign the collection count worksheet(s) indicating they participated in and/or witnessed the performance of the count.

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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 and initial next to the amount. Opened envelopes may be sorted by type of donation (i.e., cash or check), and then 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 it 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 individual 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. If an adding machine is used for the initial and verification counts, the adding machine tapes should be attached to the collection count worksheet(s).
- The count team leader or designee completes the collection count worksheet(s) ensuring all counters who participated in the count have signed the worksheets, as required, and assembles the cash and checks for the specific deposit.
- The deposits are then placed in a tamper-evident bag for transport 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.
- After the count is completed, the 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, pens, deposit slips, rubber bands, adding machine tapes, and other supplies are needed.
- The sealed tamper-evident bag(s) containing the counted Mass collections must be transported to the bank for deposit by no less than two individuals.
- After the deposit has been made, the deposit slip(s) copy and the bank transaction receipt(s) must be brought to the bookkeeper/business manager to be retained on file with the other collection count documentation in accordance with the Diocese's records retention policy.