

Offertory Count Procedure

A team of at least 3 unrelated members, not including staff is required to count parish collections. If parish size prohibits compliance with this requirement, the parish must document the reasons they can not comply. After approval by the Pastor and Finance Council, the parish must also submit an alternative proposal to meet the goals of this policy to the Diocesan Finance Officer for review and final approval from the Bishop.

Locations are required to use pre-numbered, tamper evident bags for the transporting and storing of funds for each mass.

Keep a master list (log) of the numbers in sequence of the pre-numbered tamper evident bags. Write the date on the master list beside of the corresponding bag number on the list when pulling the bags for use.

Immediately after the collection leaves the sanctuary, at least two unrelated people should put the entire collection for the mass in one of the pre-numbered tamper evident bags, seal and initial the bag before putting the bag in the safe or other secure area.

No one person should ever be alone with the funds.

The tamper evident bags should stay in the safe or other designated secure area until the count team arrives. A member of the count team should accompany the staff person retrieving the bags.

The count team should compare the numbers printed on the bags they are opening to the numbers on the master list for the weekend and report any discrepancies to the Pastor and the Business Manager/Bookkeeper.

Inspect the bags for any slits, taped or folded over areas, suggesting unauthorized access.

Conduct the count in an area that is away from outside windows that could allow easy visibility and possible risk.

One role should be observing the count, recording totals and verifying before completing the deposit ticket.

The count team should separate envelopes and cash.

The members of the count team should open the envelopes, not the parish bookkeeper or secretary.

If there is cash in an envelope, write or verify the amount on the outside of the envelope. Keep this cash and the associated envelopes in a separate pile. After opening all envelopes, count the cash that was in envelopes and compare to the amounts written on the envelopes.

Loose Cash can then be counted and added to the envelope cash.

Sort the cash by denominations. An initial member of the count team should count and record the total of each denomination. As the first counter finishes, they pass the denomination to another member of the count team for the same process. The two members should compare totals and recount if there are any discrepancies.

Write the currency and coin totals on the count sheet and a deposit ticket. Use the same deposit book each week so the cash and currency total deposits are visible and easily accessible.

If there is a check in an envelope, write or verify the amount and the check number on the outside of the envelope. A member of the count team should run a tape of the checks on a calculator. The same person can run a second tape of the check envelopes to compare totals. When the tape totals agree, attach the tapes to the master count sheet. Write the number of checks on the tape if the calculator does not provide. Give the checks to the parish bookkeeper to complete the deposit.

If there are Loose checks a member of the count team should run a tape of the checks on a calculator. A second team member should also run a tape. When the tape totals agree, attach the tapes to the master count sheet. Write the number of checks on the tape if the calculator does not provide. Give the checks to the parish bookkeeper to complete the deposit. Whoever is posting the information in PDS will need the donor information off the checks before they are deposited.

When the counting process is complete all members of the count team should sign the count sheet.

When the bookkeeper takes the checks and cash to finish the deposit the bookkeeper should take all coins and related count materials and support. Leave nothing in the count room after the count is complete.

After making the actual deposit, attach a copy of the deposit ticket stamped from the bank to the count sheet to verify the total dollars and numbers of checks match.

Keep the count sheets and all support, including envelopes for a period of three months. (The time may change as we progress further with guidelines but it is a good starting point for now.)

Give all envelopes to the person entering data in the subsidiary software (PDS, Razor's Edge, etc.) with the cash envelopes on top.

Reconcile the subsidiary report to the bank deposit record and Quick Books Pro.