

RULES FOR MONEY COUNTERS

These rules have been established to promote the integrity of the parishes in the Catholic Diocese of Richmond through a well-controlled collection process.

Counter selection:

- Money counters should be appointed by the pastor and their duties performed by at **least three** designated, **unrelated persons**. Married couple teams must have a third unrelated person.
- Substitutes should be authorized and available to assist in the process when regular money counters(s) are unavailable.
- The pastor and parish employees should not be involved in the money counting process as counters.
- Count teams should be rotated and there should be a schedule for the count teams.
- There should be written instructions for the money counting process.

All donations collected by the ushers are to be delivered intact (as collected) to the count team.

- At mass, two unrelated ushers should seal the collections in a serially numbered tamper resistant bag.
- There should be a log of the serially numbered bags assigned to the masses. (it is best if bags are used in sequence number order)
- If the collections are not counted immediately after mass, the sealed bag should be stored in a safe (preferably a drop safe). A limited number of people should maintain lock combinations and or custody of keys to the parish safe(s). The Parish office should maintain a list of people who have access to the safe. Collections should not be taken off premises to be counted.
- The sealed bag(s) should be delivered unopened to the count team and the count team should record the bag number(s) on the count sheet.

Make available a secure area for counting and provide supplies to aid in the counting process. The following supplies should be available before the collection process starts:

- Receipts Count Sheet
- Deposit stamp ("For deposit only/Church name/bank account number")
- Adding machines and tape
- Bank deposit slips
- Parishioner listing (if counters check loose checks for parishioner names)
- Tamper resistant bank deposit bag (used to seal deposit in for transportation to bank)
- Pens, paper clips, rubber band and note paper

Collections are counted, classified and recorded by alternating count teams. The complete collection is deposited. None of the collection is kept at the parish as convenience cash.

- Separate the envelopes from the loose checks, currency and coins
- Count the loose currency and coins
- Photocopies of loose checks (those not contained in an envelope) are made and retained with donation envelopes. If a photocopier is not readily available, then list the names and dollar amounts of the amounts recorded on the loose checks.
- List the total amount of loose collections on the count sheet
- The donation envelopes are opened, and the content amount is verified to the amount indicated on the front of the envelope. Notate this review by a check on the envelope. List the check number on the envelope or a "C" for cash. The donation envelopes are set aside and saved.
- List the total amount of envelope collection on the count sheet.
- Run an adding machine tape to verify the total amount on the envelopes to the envelope amount on the count sheet. Retain the tape with +
- Count and record on the count sheet any miscellaneous receipts on the count sheet.
- Checks are restrictively endorsed by stamping "for deposit only to the Parish account."
- Two adding machine tapes are run to verify the total of the checks.
- The counters complete the count sheet. Two unrelated counters must sign the count sheet to provide accountability for the total amount accounted for. The count sheet should agree to the bank deposit slip total.
- The counters record the currency and checks on a duplicate bank deposit ticket. All information is completed.
- The collection/receipts are placed in a tamper resistant bag ready for transportation, along with the deposit ticket and adding machine tape listing check amounts. The bag is sealed.
- The sealed bag should be transported by at least two people to the bank. Collections should be deposited in the bank night deposit immediately after being counted.
- The donor envelopes, copies/list of loose checks, count sheets, bank deposit tickets, and PDS Collection Batch Proof and the bag number log should be retained for audit or review. Records should provide a clear documentation of cash receipts.

Confirm the amount of the deposit credited to the parish account and add the transaction to the general ledger.

- The deposit advice received from the bank is compared to the balance on the count sheet. The deposit advice should be maintained along with the count sheet.
- Using the count sheet, the deposit is coded by the revenue type and entered into the accounting system/general ledger.

Parishioner contributions from donor envelopes and checks are tracked, reviewed and reported back to parishioners.

- The recommended computer software for tracking parishioner contributions is ParishSoft Family Suite.
- Each week parishioner contributions should be entered into the tracking system.
- On an annual basis send donors a statement identifying the donation amounts received from each person.

The pastor, parish staff and Finance Council provide management oversight of the performance of the collection and processing of funds.

- Overages and shortages between count worksheets and bank deposit receipts should be reviewed to determine if additional count team members should be recruited or if count duties should be changed.
- A comparison is made of actual collections to budgeted collection for the week, the previous week results and periodically the previous year results.
- Actual collection total is published in the church bulletin each week, by regular and special collections.
- The Finance Council should periodically review the collection process steps for lapses in procedures and to refresh the process.

Collections or receipts received in the church office or by mail should be summarized (listed or photocopied) by the person opening the mail. These receipts must be subject to the same Rules for Money Counters that apply to the Saturday and Sunday Mass collections. They must be safeguarded (locked storage overnight as needed during the week). These receipts must be sealed in a pre-numbered poly bag and put in the safe for the weekend money counters to retrieve and include in the normal weekend counting process.

The importance of adhering to these procedures cannot be overemphasized. If adequate internal controls are not in place, the personnel handling cash are not being afforded the protection to which they are entitled should allegations of impropriety ever be made.