

Tamper Evident Bags
Sample Procedures for the Use of Tamper-Evident Bags in Safeguarding
Offertory Collections and Other Parish Funds

Procedures for Tamper-Evident Bag Use

Preparation for bag use

- The Parish Business Manager or other representative (other than a member of the volunteer counting group) will place a sufficient supply of the tamper-evident pre-numbered plastic bags in the designated area in the church building prior to each day's services. At least one bag, of sufficient size, should be available for each collection at each Mass. Additional bags should be supplied and labeled for securing funds from other activities – scrip, etc.
- Bags should be labeled as to the Mass time and the collection purpose (when there is to be more than one collection at a Mass). The bag numbers should be recorded on the control sheet designating a specific bag number for each collection at each Mass. This roster of bag numbers and the Masses they are designated for should be kept in a secure place for later comparison when the bags are opened and counted by the volunteer counting teams. A **Tamper-Evident Bag Control log** sample form is provided below.
- A designated person, such as the head usher for each Mass, is responsible for obtaining the bag(s) before Mass.
- A small emergency supply of extra, number-controlled bags can be on hand in case one of the bags malfunctions or in case another bag is needed because of collection volumes. These bags should be properly labeled with instructions as to their proper use. They should be accounted for each week by the Parish Business Manager or other representative at the time new bags are supplied each week.

Parish Ushers

- When the collection is finished, the ushers (more than one person) at each Mass will empty the entire collection from the baskets into the numbered tamper-evident plastic bags. Each bag is to be signed and dated with a permanent marking pen by the two ushers (this may be done prior to inserting the money into the bags).
- To seal the plastic bag, remove the paper strip (liner) from the adhesive area at the top of the bag and fold the flap down and seal the tamper-evident plastic bag. Ensure that the contents are properly secured. If the bag is spoiled or unusable the spoiled bag should be kept and not thrown away – it is to be put into the substitute bag that should be available. The paper strip is to be signed by the ushers and attached to the copy of the control log.

- The tamper-evident plastic bag(s), once sealed, will be put into the drop safe or other locked and secured area until it can be opened in the joint custody of the volunteer money counters according to the appropriate procedures.

Money Counting Team

- Before opening, the numbers on the bags shall be compared to the numbers on the control sheet and the paper strip liners. The money counting team(s) will open the bag(s) with a pair of scissors. The bags should not be ripped open. If there is a discrepancy with the control numbers or if the bag appears to have been tampered with, the counting team should contact the Pastor, Parish Business Manager or the Diocesan Director of Internal Audit (716.847.5583).
- The volunteer counting team is to prepare the deposit. No currency/coin/checks are to be removed from the collection by anyone for any purpose. Checks must not be cashed. Cash or checks must not be taken or used to pay bills or other expenses.
- The Parish Business Manager is to monitor the entire process including verification of bag numbers assigned and used. The Parish Finance Council should monitor and periodically review the procedures followed by the Parish Business Manager and the volunteer counting teams.