

Offertory Collections – Step 4 of 7 Count Team(s)

In this newsletter, the Internal Audit Department offers advice on how to reduce overall financial and administrative risk to your parish in regards to “Best Practices” for safeguarding the Offertory with the role of Count Team(s).

Count team:

1. A count team of at least two (ideally three) unrelated persons should count the offertory; teams should rotate weekly/monthly and members replaced every few years.
2. The pastor, business manager, bookkeeper or other office staff should not participate in the counting process. However, they may be present to answer questions or oversee the process.
3. When at least two counters have arrived, the tamper-evident bags should be removed from the safe and brought to the count room.
4. Before opening, the serial numbers on the bags should be compared to the numbers on the control log and the paper strip liners.
5. If there is a discrepancy with the serial numbers or if the bag appears to have been tampered with, the counting team should contact the Diocesan Director of Internal Audit (716.847.5500). Otherwise, the head counter and one other should sign the control log.
6. The money counting teams should open the bag(s) with a pair of scissors. The bags should not be ripped open.
7. Loose collections (cash and checks) should be separated from the envelopes. Envelopes should be sorted by type.
8. Cash and checks for each Mass and collection type (i.e. envelope) should be independently counted and totaled, including Regular.
9. The amount received (and check number if applicable) should be written on the outside of each respective parishioner envelope. Cash and checks should be kept in separate piles.

Over

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10. Currency/coin/checks should not 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.
11. If a check is received which is for more than one collection type (i.e. envelope), the head counter should exchange the check for cash from the “Regular” collection, making sure to adjust the cash and check totals accordingly. The cash and empty envelope for each collection should be added to the appropriate pile(s).
12. The Parish Business Manager should 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.

We recommend you share this information with your trustees and finance council / committee and document, in a memorandum, your offertory procedures and communicate these to your volunteer counters during a periodic training session.

Next topic will cover the Offertory Tally Sheet.