

## Offertory Collections – Step 2 of 7 Tamper-Evident Bag Control Log

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 tamper-evident bag “Control Logs”.

### **Tamper-evident bag Control Log(s):**

1. The tamper-evident bag’s serial number should be recorded on a control log designating a specific bag number for each collection at each Mass. There should be one log sheet per weekend.
2. The prepared log should be placed in a discrete location for the ushers gathering and securing the collection (e.g., with the bags).
3. After the ushers have gathered the collection (or immediately after Mass), two ushers should place the collection into the appropriate bag. The ushers should remove the paper strip (printed with the bag’s serial number) and properly seal the bag.
4. The ushers should sign the log and attach the bag’s paper strip, indicating the procedures were followed and the appropriate bag was utilized.
5. This control log should be kept in a secure place until all weekend Masses have taken place.
6. The head usher should directly hand the control log to the head count team member; an alternative would be to seal the control log inside the tamper-evident bag for the last weekend Mass.
7. A Tamper-Evident Bag Control log sample form is attached.

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 ushers and counters during a periodic training session.

Next topic will cover some Parish Usher responsibilities.

**TAMPER-EVIDENT BAG CONTROL LOG**

DATE \_\_\_\_\_

Mass Time / Event	Bag Number	<u>Ushers Names/Signature</u>		Comments	<u>Counter Names/Signature</u>	
		Offertory placed in bags and sealed by:			Bags#	verified by:

Ushers - Attach tamper-evident bag tear-off strips to Control Log

Completed logs should be attached to the Tally sheet

**Concerns regarding the condition of the tamper-evident bags: Immediately notify the Business Manager and /or  
Pastor or contact the Audit Department at (716) 847-5500  
Document the resolution, if any.**