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 Recording of Contributions.

**Recording Offertory Contributions:**

1. According to Diocesan policy parishes must use PDS Church Office (PDS) to track offertory contributions.

2. An off-site security administrator should establish user names and passwords for those authorized to access PDS.

3. Someone independent of the cash handling and general ledger recording should be the only person authorized to post to the contribution register. This person should not have access to uncounted offertory collections, including those received in the office.

4. All contribution entries posted to PDS should be made through a “Quick Posting” batch.

5. The “date” for each batch should be the Sunday of collection. All envelopes in the batch should be recorded to the same date regardless of the preprinted date on the envelopes.

6. Loose checks from registered contributors should be recorded to PDS (if so, note the envelope number on the loose check list).

7. The last entry in the batch should be for total loose cash and unrecorded loose checks. The amount should be recorded to a family named [Loose collections].

8. All pages of each batch report should be printed. It is not acceptable to print only the last (summary) page.

9. The tally sheet total (not including items such as votive candles, which are not posted to PDS) should be written just below the batch total, and the variance should be computed.

Over
10. Any correcting entries should be made by batch. Amounts should be reversed as needed by posting as a negative. Corrections should never be made by adding, changing or deleting lines on a family’s contribution history screen.

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 the appropriate individuals during a periodic training session.

Next topic will be Final Review of the Offertory Documentation.