



DIOCESE OF BUFFALO  
OFFICE OF THE BISHOP

March 18, 2024

Dear Father, Parish Business Manager, and Bookkeeper:

In light of the recent discovery of various embezzlement cases, it is necessary to remind you that the use of tamper evident collections bags in all parishes is a diocesan mandate. In addition, there are certain internal controls that must be in place for their effective use. Ensuing the use of these bags is your responsibility as a good steward and the parish's protection of its revenue.

The use of the tamper evident bags and controls, if not already, should be in place immediately. If the bags and internal controls are not implemented, the parish will be responsible for the first \$150,000 of any loss determined to be a direct result of such. It is unfortunate that we find ourselves in an environment where we can no longer afford to simply trust individuals without verifying their responsibilities.

Attached are the internal control guidelines for the proper handling of offertory as well as other receipts for your parish. If you have any questions or would like additional detailed procedures for Tamper-Evident Bag use, including bag preparation, parish user and counting guidelines, as well as a sample control log, visit the Internal Audit Department page of the Diocesan Website: [www.buffalodiocese.org/Internal-Audit](http://www.buffalodiocese.org/Internal-Audit) or you may contact the Internal Audit Department at 716-847-5572. Tamper evident bags can also be ordered through Diocesan Purchasing by contacting Shelly Pacillo at 716-847-8707.

Please be assured of my prayers for you and your ministry as I ask God's blessing upon you to be strengthened by the *Real Presence*, *Real Hope*, and *Real Mission* of Christ, I remain

Sincerely yours in Christ,

Most Reverend Michael W. Fisher  
Bishop of Buffalo