

CONTRIBUTIONS

Safeguarding the Church's money is as much a part of stewardship as is cultivating a personal spirit of gratitude and generosity. Paul writes in Corinthians II 8:19-21:" And we are sending the brother who was chosen by the churches to accompany us as we carry the offering... We want to avoid any criticism of the way we administer this liberal gift. For we are taking pains to do what is right, not only in the eyes of the Lord, but also in the eyes of man."

It is particularly important for the Pastor to establish a strong system of internal control for handling cash. The responsibility for overall stewardship of the Parish finances is the Pastor. The following procedures are designed to meet the minimum requirements of good internal control and not be unnecessarily burdensome to the parish.

The Diocesan Guidelines mandates the use of tamper-evident bags and control logs for all Parishes to properly safeguard and documented offertory contribution.

INVENTORY OF TAMPER-EVIDENT BAGS

Tamper-evident (TE) bags can be ordered from Diocesan Purchasing Department (DPD). Bags may also be sourced from other locations. Tamper-evident bags must have serial numbers, a glue seal, and must be strong and durable. After sealing the bags, tamper-evident bags can only be opened by cutting, tearing, ripping, or damaging the glue seal, thus making the tampering evident.

An individual (who does not have access to the offertory safe, be involved in the gathering, counting, or recording of the contribution) must track the use of the tamper-evident bags. The tracking (Inventory Control) must document the shipment of the TE bags received, recording the serial numbers.

The inventory control log must involve listing the date the bags are set out for use, and the date in which the bags are returned, by unique serial number. Any bags set out which are not returned, or bags returned which were never set out, must be investigated.

PREPARATION FOR TAMPER-EVIDENT BAG USE

A parish staff member or volunteer must label each pre-numbered (serial number) tamper-evident plastic bag with the Mass date, time, and the collection purpose (when there is to be more than one collection at a Mass).

The tamper-evident bag's serial number must be recorded on a control log designating a specific bag number for each collection at each Mass. There must be one log sheet per weekend, for each location.

Once the TE bags and log are prepared, the Parish Business Manager or other representative (other than an individual involved in the gathering, counting, or recording of the contribution) must place the prepared supply of the TE bags and the log in a designated area in the church building prior to scheduled Masses.

A small emergency supply of extra, serial 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.

A designated person, such as the head usher for each Mass, must be responsible for obtaining the bag(s) and logs before Mass and relocating them in the location they will be utilized.

COLLECTION PROCEDURES

Each bag is to be signed and dated with a permanent marking pen by two ushers (this may be done prior to inserting the money into the bags). Large tamper-evident bags must be utilized by lining the main collection basket with the bag. Immediately after each collection, the ushers (more than one person) at each Mass must empty the entire collection from the baskets into the tamper-evident bag(s). The persons serving in this capacity should be periodically changed. To seal the plastic bag, remove the paper/plastic strip (liner) from

the adhesive area at the top of the bag and fold the flap down and seal the tamper-evident bag. Ensure the contents are properly secured. If the bag is spoiled or unusable the spoiled bag must be kept and not thrown away – it is to be put into the substitute bag that is available.

After the contents have been sealed into the TE bag, both ushers must sign the control log and attach the bag's paper/plastic strip, indicating the procedures were followed and the appropriate bag was utilized; an alternative would be to include the paper/plastic strip in the TE bag prior to sealing. This control log must be kept in a secure place until all weekend Masses have taken place. The head usher must directly hand the control log to the head count team member; an alternative would be to place the completed control log inside the tamper-evident bag for the last weekend Mass.

The tamper-evident bag(s), once sealed in the presence of at least two individuals, must be transported to a combination safe with limited access within the sacristy, parish office or rectory. A drop safe in the sacristy or in the parish office is strongly encouraged.

COUNT TEAM PROCEDURES

The use of multiple counting teams, which rotate weekly/monthly, and members replaced every few years, is required. Count team members must consist of at least two, preferable three unrelated members. To ensure strong internal controls at the parish, individuals appointed/selected to count collections must be independent of the collecting (usher), recording the contributions and the accounting/bookkeeping process.

The business manager, pastor, or parochial vicar must also have a periodic presence during the actual counting process.

Only after at least two counters have arrived, the tamper-evident bags should be removed from the safe and brought to the count room. The tamper-evident control log must be located. If the control log was sealed in the last Mass tamper-evident bag, two counter must inspect this bag first for tampering. If no tampering is evident, the tamper-evident bag must be opened to remove the control log.

All tamper-evident bags have a location on the bag indicating where the bag is to be cut to remove the contents. Tamper-evident bags must be open in this location only (preserving the glued, sealed opening)

Before opening the bags (or remaining bags), the serial numbers on the bags must be compared to the numbers on the control log and the paper/plastic strip liners. tamper-evident must be thoroughly inspected for signs of tampering (rips, tears, cuts, etc.) If there is any discrepancy with the serial numbers or if the bag appears to have been tampered with, the counting team MUST notify the Pastor, DOB Internal Audit, and parish business manager. Otherwise, two counters must sign the control log indicating the procedure was completed without issue.

The paper/plastic strip must be secured to the control log, either by the ushers, or when the strip is removed from the tamper-evident bags.

BAG AND CONTROL LOG RECORD KEEPING

The completed tamper-evident logs, tear off paper/plastic strips must be retained with the offertory counting tally sheet, worksheets, contribution envelopes, and all other supporting documentation.

If the tamper-evident bags show no signs of tampering, and the serial numbers agree to the tamper evident log, prepared by the parish staff (or volunteer), and signed by the ushers, the tamper-evident bag can be discarded.

Parishes may require the bags to be provided to the business manager for review, prior to discarding.

Tamper-evident bag logs and paper/plastic strips must be retained for seven years.