

Parish Collections

Recommended Controls and Procedures

The integrity of parish collections is an important issue facing every church. This integrity can be best assured by instituting controls over each step of the cash handling process. The following recommendations will help assure cash and checks remain secure from the moment they leave a parishioner's hands through deposit, and that misrepresentation does not occur.

Prior to weekend masses, a numbered Secure Pak tamper proof bag should be assigned to each mass, and the number recorded. During each mass, the collection plates/baskets should be emptied directly into the appropriate Secure Pak bag. Ushers should sign bags. These bags can then be sealed and brought to the rectory and stored until the funds are ready to be counted. Storage should take place in a locking safe to which there is limited and discrete access. Prior to counting, the counting team should ensure that the tamperproof bags present bear the correct number corresponding with the numbers assigned. Bags should then be checked to ensure no rips or other evidence of tampering exists. At this time, bags may be opened and counted.

The counting team should consist of volunteers who are randomly selected from a pool of available individuals. Pairings of counters should be varied from week to week. These controls added to a collection process will minimize the chances and opportunities for theft of collection funds prior to counting. In addition, a randomized grouping of counters minimizes the potential of collusion and allows parish administrators to detect trends or events that may exist in relation to an individual counter.

The counters should produce a tally sheet for each collection. This tally sheet should detail the quantity of each denomination of cash received, as well as check totals. Upon completion, each counter should sign the created tally sheet. Cash and checks should be deposited immediately after counting. The bank deposit receipt should then be compared to the tally sheet and prepared deposit ticket to ensure agreement throughout. The tally sheet should be checked for alterations or any other peculiarities denoting that it may not be the original sheet created by the counting team.

Collection envelopes and tally sheets should be saved for no less than two years. These records provide a method to test collection and deposit amounts to ensure there is no offered money missing. The total amount credited to parishioners for a given week or specific collection should be compared to total recorded on the tally sheet and deposited for that week or collection. If the amount credited exceeds the recorded and deposited total, that week's collection should be further investigated. A data entry error may exist within the church contribution records, or, more significantly, all collected funds may not have been deposited. An explanation for this insufficient deposit should then be sought.

These recommendations provide methods to both deter theft, and detect any tampering which may have taken place. Parishioners are owed measures to ensure their generous offerings are not mishandled, giving them the confidence that their money will be used for its intended purpose.