

Diocese of Grand Rapids Offertory Collections and Counting Best Practices Procedures

- 1) Procedures must be written, taught and implemented to ensure adequate security and control of offertory collections at each step of the process.
- 2) Pre-numbered tamper-evident bags must be kept in a secured place and only accessed by the person responsible for the bags. The bags should be logged and used in sequential order, with documentation kept of bags as they are used. Monthly reconciliation of the log with the physical inventory of unused bags must be documented.
- 3) The appropriate number of pre-numbered, tamper-evident bags should be pre-assigned for each Mass by the person in charge of the bags.
- 4) During the collection, ushers must never, at any moment, be alone with the collection baskets they are carrying; for example, as they go up and down balcony stairs during the collection. As needed, a second unrelated individual must accompany an usher to protect him or her from ever being alone with the collection basket.
- 5) After the offertory is collected, all participating ushers should sign each tamper-evident bag assigned/used for that Mass (to save time during the collection, this can be done before Mass, if preferred). The ushers should place the collection into the tamper-evident bag, ensure the bag is completely sealed, place the sealed bag in the basket and offer the basket at the altar. After Mass, the collection, already in the sealed tamper-evident bag, should be placed by two unrelated individuals into the drop safe to be securely stored until it is to be counted. Access to fireproof safes, drop safes or file cabinets should be limited to the pastor and no more than two staff members (as few as possible).
- 6) For counting, the collection should be transferred from the locked, fireproof drop safe to the count room by at least two unrelated individuals; never by one person alone, and never by clergy, or those who post or reconcile parish accounting records or clergy. The collection should be carefully counted, checked for accuracy, and prepared for deposit by at least two unrelated individuals, following the written and approved procedures provided by the parish.
- 7) A staff person should always supervise the counting process to help ensure accuracy and implementation of proper procedures, but should never do the actual counting.
- 8) The ushers' signatures and serial number portion of each tamper-evident bag that was used should be filed together with the collection deposit documentation.
- 9) As part of the verification process and to help check for accuracy, the contributions should be entered into the parish's contributions program and the resulting total should be checked against the counters' totals. This task can be performed by the staff member over-seeing the counting process. Any discrepancy must be resolved and counters must sign the count sheet before the deposit is prepared and before any counters may leave.
- 10) Once the count is done and verified, all the counters must sign the count sheet in ink and the deposit must be prepared (a deposit slip filled out, and the bank's copy placed in a tamper-evident bag or locked bank bag with the funds). At least two unrelated individuals, who are not clergy and do not post or reconcile parish records, must take the deposit to the bank together in the same vehicle.
- 11) Count sheets, completed in ink, and all documentation of the count, must be attached to the parish's copy of the deposit slip (usually yellow), the deposit receipt, and the contributions list, and once it is entered into the accounting program, filed as one packet for each deposit. All appropriate totals must match on the documentation as well as in the accounting program.
- 12) For tracking purposes, the check numbers of contributions that are paid by check should be posted in the parish's contributions and/or accounting program.