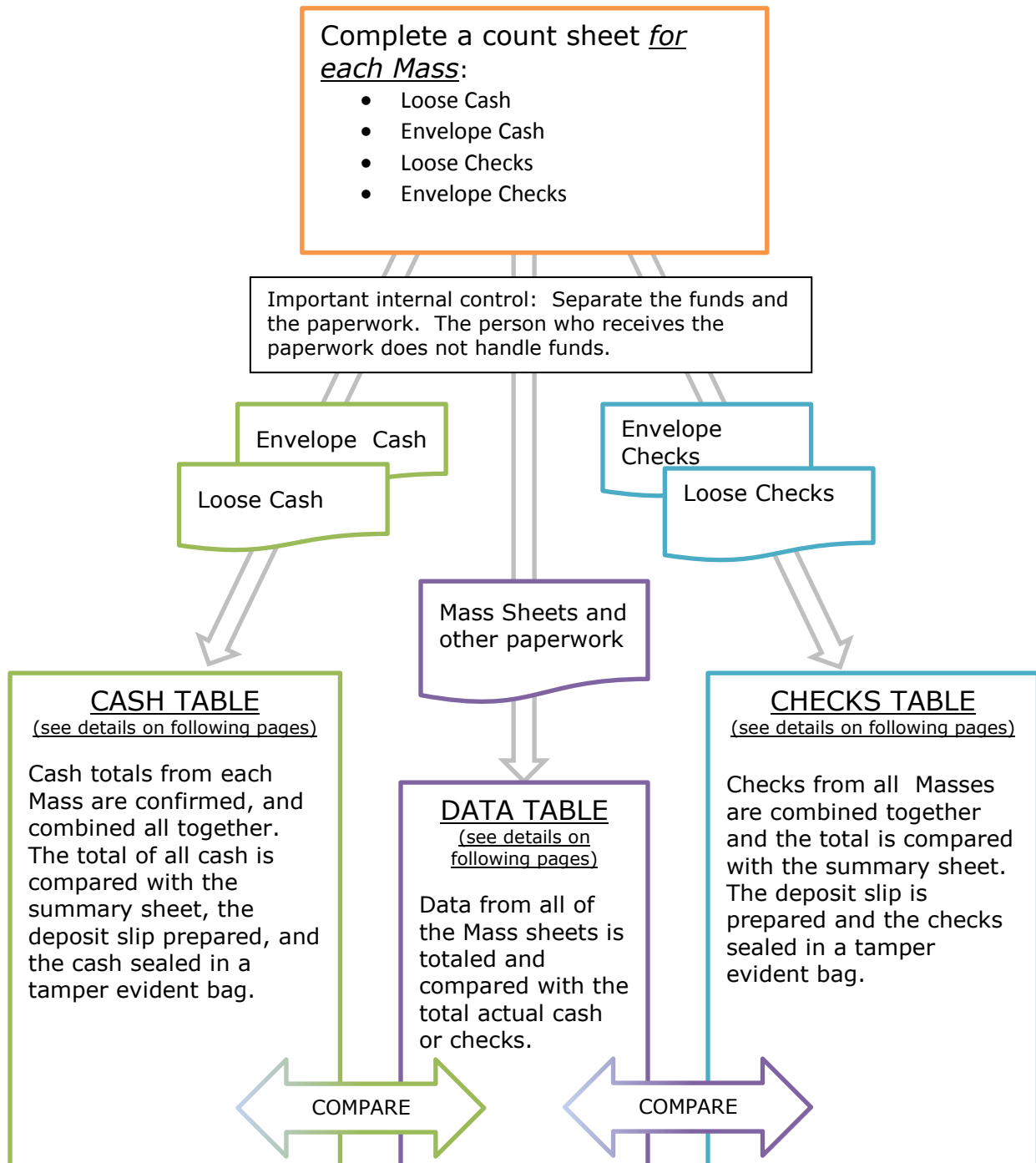




**PARISH OFFERTORY COUNT TEAM PROCEDURES**

**Overview of the Counting Process**



## IMPORTANT POINTS TO REMEMBER:

- The count room should be safe and secure; the windows should be blacked out and the doors locked.
- Cash should always be kept under dual control.
- Before the counting begins, the bag numbers should be compared with the log to ensure that all bags have been received.
- Funds are never held out to be deposited or transferred somewhere else, nor switched from one fund to another.
- The parish has only ONE operating account into which ALL funds are deposited (at bank).
- Funds should always be kept under dual control and counted by both counters (not counted twice by one counter only) .
- Counters work in teams of two, side by side, on the same batch at the same time. Married people count as one and should not count together.
- The count sheets should be completed in ink and signed by both counters.
- The counters duties include preparing the deposit slips and sealing the funds in a tamper-evident bag.
- The count room supervisor should not handle actual cash or checks (except for copying loose checks which have been previously totaled).
- Funds are always counted as-received:
  - In the proper Mass
  - In the proper fund (as designated by the donor)
  - In the proper form (loose cash, loose checks, envelope cash, envelope checks).
- Be observant and pay attention to what is going on around you.
- Know where to turn for support: the business manager, finance council chairman, and pastor are available to listen to your concerns. The Archdiocese of Atlanta also has a Whistleblower Policy.

## THE COUNTING PROCESS:

- Collections are counted in the following order:
  - Loose cash
  - Envelope cash
  - Loose checks
  - Envelope checks
  
- Loose cash: both team members sort and count cash.
  - Counter 1: totals a denomination, writes it on the Mass sheet, and passes the cash to the Counter 2
  - Counter 2: counts the cash a second time and confirms the amount written on the Mass sheet.
  - A calculator tape is run by the denomination amounts on the Mass sheet, and the date, Mass time, "Loose Cash", and counter's initials written on the tape. If there is a second tape produced, it can be labeled and stapled to the Mass sheet.
  - The cash is rubber banded with the calculator tape and turned in to the cash table.
  
- Envelope cash:
  - Counter 1: opens the envelope, removes the cash enough to count it, writes the amount on the outside of the envelope, and passes the envelope with the cash inside it to Counter 2.
  - Counter 2: removes the cash from the envelope, counts it, and compares the total with the amount written on the envelope by Counter 1. If the amounts agree, place envelopes in a pile and the cash in piles by denomination.
  - One counter runs a tape on the envelopes, while the other counter completes the mass sheet by denomination from the actual cash; counters compare totals.
  - The tape from the envelopes is labeled as above, rubber banded together with the envelopes, and set aside.
  - The tape from the cash is labeled as above (date, Mass time, "envelope cash" and counter's initials), rubber banded together with the cash, and turned in to the cash table.
  
- Loose checks:
  - Since loose checks lack an envelope with the donor's name and information, loose checks must always be copied.
  - Loose checks are totaled 3 times: first BEFORE being copied; second upon return from the copier to make sure all of the checks have been returned, and third, the copies are totaled to make sure all of the checks were copied.

- Counter 1 will run the initial total and retain the tape while the checks are being copied by the rover.
- Upon return of the checks from the copier:
  - Counter 2: runs a total on the actual checks, labels the tape, and rubber bands the checks and tape together.
  - Counter 1: runs a total on the check copies, labels the tape, and attaches it to the check copies.
  - Counters 1 and 2 compare totals to make sure they agree. The checks are turned in to the check table.
- Envelope Checks:
  - Counter 1 and 2: Removes the checks from the envelopes, writes the check number and amount on the outside of the envelope, placing the checks in a pile and the envelopes in a pile.
  - Counter 1 : Prepares a calculator tape on the envelopes, labels it, and rubber bands it together with the envelopes.
  - Counter 2: Prepares a calculator tape on the checks, labels it, and rubber bands it together the checks. Writes amounts on the Mass sheet
  - Counter 1 and 2: Compare totals to ensure that they agree
  - Checks are turned it to the check table, and all paperwork is turned in to the data table.

#### AT THE CASH TABLE (two counters together):

- Confirm that the actual amount received agrees with each calculator tape.
- Separate the cash into piles by denomination.
- After all cash has been received, complete the final cash sheet by denomination.
- Paperclip all the tapes together and attach to cash sheet.
- Compare totals with the person at the data table (Note: It is important to compare totals by denomination, not just by total, even when the totals match.)
- If amounts agree, complete the deposit slip, seal cash and deposit slip in tamper-evident bag, and place in safe for pickup by security service.
- Submit all paperwork to count room supervisor.

## CHECKS TABLE

- Confirm that all checks have been endorsed.
- Prepare deposit slip by listing the check totals from each batch.
- Calculate the total of all checks.
- Compare the total with the person at the data table.
- If amounts agree, enter total on deposit slip, seal checks and deposit slip in tamper-evident bag, and place in safe for pickup by security service.
- Submit all paperwork to count room supervisor.

## DATA TABLE

- Enter data from each Mass sheet onto the summary sheet, or spreadsheet.
- Compare totals with the individuals who total the actual cash and checks.
- If the amounts agree complete the paperwork.

## WHAT IF THE SUMMARY SHEET AND THE CASH OR CHECKS DO NOT AGREE?

If the **checks** do NOT agree:

- Check the copier for forgotten checks
- Check the floor, etc. for runaway checks
- Check the empty envelopes for a check that was not removed.
- Re-tabulate the checks or compare the checks with the original calculator tape
- Compare the amounts written on the summary sheet with the calculator tapes from each batch of checks (maybe a number was transposed or illegible when written on the sheet)
- If the error is found, be sure to correct all documents affected (i.e. the Mass sheet, the final cash sheet, the summary sheet, etc) and explain and initial changes.

If the **cash** does not agree:

- Check the cash counting machine for stray bills
- Recount the denominations in which a variance exists
- Compare the *counters' calculator tapes* with the amounts entered on the summary sheet
- If the error is found, be sure to correct all documents affected (i.e. the Mass sheet, the final cash sheet, the summary sheet, etc) and explain and initial changes

## FREQUENTLY ASKED QUESTIONS

Q. Is the business manager (bookkeeper, or other paid staff) a counter?

**A. The business manager (or other paid staff) who manages the count should NOT participate in the count and especially not handle cash. The business manager is there to observe, oversee, answer questions, etc., but NOT to count or handle the funds. Handling the funds is a conflict of duty, as this person usually has access to the church's financial records as well, and could make changes to the records to cover up theft.**

Q. Coins are a pain to deal with. Can we exchange them for bills, or hold them for a few weeks?

**A. Process the funds as received; count the coins with each Mass, and deposit the coins weekly. Do not exchange them with bills from another Mass or with your own personal bills.**

Q. Sometimes we receive funds for a second collection before the scheduled collection date. Should we hold them until the proper collection date?

**A. Second collections received early should be properly counted and deposited on the very next count day, and posted to the proper fund according to the donor's wishes. Early second collections should NOT be held until the scheduled collection date.**

Q. Sometimes we receive second collections *after* the scheduled collection date. Wouldn't it be much easier to just count these amounts as offertory?

**A. Not only is it our *policy* to credit donations to the fund designated by the donor, *it is the law!***

Q. *Sometimes a parishioner writes one check for three separate funds. Splitting the check is quite difficult and creates a lot of extra paperwork. Can we just count it all as one fund?*

**A. *Not only is it proper policy to credit donations to the fund designated by the donor, it is the law! The check should be recorded on a "split check log" and allocated to the proper funds as designated by the donor.***

*Q. We have received one check with three offertory envelopes (of different dates) attached. Does the check need to be divided into the three different amounts?*

***A. No. Since the whole amount is designated to the same fund (offertory), the check amount does not need to be divided up. Leave the envelopes stapled together, document the check number and amount on the top envelope and process in the usual manner.***

*Q. How do we handle envelopes which are received with no name on them? Should we move the funds to loose cash or loose checks and throw away the envelope?*

***A. Again, all funds should be counted as received. Keep the envelope and count the funds properly as either envelope cash or envelope checks. Even without the donor's name the envelope still provides useful information for the accounting department including evidence as to where the donor wants the funds to be allocated or used. If the envelope contains a check, feel free to write the donor's name and address on the envelope ... if it contains cash, simply count it as envelope cash.***

*Q. Should we make up envelopes for cash or checks received without an envelope?*

***A. No. If the funds were received loose, then count them as loose. Some parishes ask the counters to write the parishioner number on the check, which is helpful to the accounting department, but an envelope should not be created.***

*Q. What if we get an envelope with cash AND a check in it?*

***A. Write the amount of cash on the envelope. Also write the check number and amount, and note on the envelope that the check was moved to loose checks. Keep the cash with the envelope, and move the check to loose checks. The payment is fully documented, and staff will have a paper trail to follow. If a donor calls about a discrepancy with their payment, a person in the office will be able to easily understand that the envelope contained cash AND a check, and a copy of the check will be found with the loose check copies.***

*Q. Is it okay to cash checks or pay for church expenses with offertory cash?*

***A. No. Cash should never be exchanged to cash a check for staff or clergy, nor should cash from the collection ever be used to make purchases or pay church expenses.***

## **A WORD ABOUT THE MANY DUTIES OF THE COUNTERS:**

The counters fulfill an important responsibility within the parish. Virtually all funds collected by the parish pass through the count room. For this reason, the count team is composed of some of the parish's most trusted volunteers.

The counters are tasked with

- counting the church's funds properly and accurately
- protecting the parish's funds
- maintaining strict confidentiality
- adhering to strong set of internal controls

### **HOW DO COUNTERS PROTECT THE CHURCH'S FUNDS?**

They do this in several ways:

- The counters should adhere a strong set of internal controls. Internal controls are procedures designed in such a way to prevent or detect errors or theft. Of course, they don't work when they are discarded. For example, one counter adding a batch of envelopes, and one counter adding the checks from that batch, and then the two of them comparing totals, is an internal control. This procedure is likely to catch errors, thereby saving staff a good amount of time later, and reducing expense for the church. If a count team were to just add the checks twice and attach the extra tape to the envelopes (i.e. not add the envelopes), then they have disregarded the internal control.
- The counters should aid in the *implementation* of solid counting procedures for future counters to follow. By following solid procedures with good internal controls, the current counters help to protect the church from dishonesty by future counters. Sometimes some procedures seem to add unnecessary time and effort to the process and we may be tempted to eliminate that step, but consider this: skipping these steps may allow a future dishonesty to go undetected.
- The counters should bring concerns to management. Counters should understand that if there is anything that makes them uncomfortable regarding the security of the parish's funds (inside or outside the count room), they have an obligation to bring the issue to management. Bringing up a concern should not be a stressful situation. It simply means that you may see a weakness in the process that may need to be addressed, or may simply mean that the counter's procedures need to be updated.

### **IS THERE ANY SPECIAL ETIQUETTE THAT SHOULD BE FOLLOWED IN THE COUNT ROOM?**

Yes! All information seen and heard as part of your duties as a counter, should be handled with professionalism and confidentiality, even within the count room.

Be courteous to your counting partner and be careful not to put your partner in an awkward situation. If you must leave the table, don't leave your partner alone when there is still cash on the table; wait until the cash is counted and put away, or even better, wait until the entire batch, or Mass, is finished. If



some counters leave early, be sure that no single individual is left alone to finish up; at least two counters should remain until the entire process is finished (sealed in a temper evident bag and secured), *even when a staff member is present (i.e. two counters plus the staff member).*

