Cash Collection Guidelines

Key Principle: There should be dual custody of cash at all times from non-related individuals.

Pre-Collection

Assign ushers a Tamper Evident Bag (TEB) for the collection labeled with Mass times and description (e.g. 1st Collection, 2nd Collection, etc.). Also put a spare bag out in case of defects/ errors. Fill out a TEB control log with the number listed on the bag. (Example control logs are available on the Diocesan website.)

Collection

- For each collection the ushers are to consolidate the collection baskets into the assigned TEB under the presence of a witness.
- If there is special collection during the mass, a separate TEB should be used.
- The bags should then be put in a drop-type safe as soon as they are taken from the altar.
- Keys and combinations to the safe should be reserved for a limited number of people and should never be left out in the open.
- In the event of a bag error, keep and submit the bag with the collections.

Counting

- At least a two person count team should have a secure area with supplies to aid the count process. Counters must be independent of the recordkeeping function, i.e., the bookkeeper, business manager, or their relatives should never count the money.
- The count team is to retrieve the TEB’s to establish a clear chain of custody from the ushers.
- Open the bag with scissors; separate the envelopes, checks, cash and coin.
- Document the currency, coin and checks on a count sheet.
- Once the count sheet is completed the deposit slip should be filled out.
- Checks should also at this time be stamped “for deposit only” to the parish account and photocopied.
- If a photocopy is not available, list the names, and dollar amounts of the checks.
- The collection should then be sealed in a TEB ready for transport, along with the deposit slip and an adding machine tape listing the check amounts. There should be a separate log for TEB deposits.
- Store deposit in safe.

Depositing

It is highly recommended that the deposit should remain in the locked safe until a courier service, which may be provided by Union Bank, arrives for pickup. At that time retrieve the deposit from safe, fill out the courier log book and give the deposit to the courier. If a courier service is not practical and deposits are made by employees/volunteers, those deposits should not be made at night and the times of the trips to the bank should vary. The deposit should be concealed within a purse, briefcase, etc. as to not draw attention.

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