



OFFERTORY COLLECTION PROCEDURES

The weekly Offertory collection is the parish's major source of income; therefore it is critical to have procedures in place to protect these gifts, as well as employ those engaged in the collection process to be good stewards. Effective Offertory collection procedures are critical to ensure the protection of our parish staff and volunteers engaged with the responsibility of collecting, securing, counting and depositing Offertory receipts. The following recommendations are designed to assist the parishes of the Archdiocese of Kansas City in Kansas to establish best practices in the area of Offertory collection procedures.

The absolute best practices in regards to Offertory collection procedures are as follow:

- Prohibit the parish staff from participating in the Offertory count at any level.
- Require two separate and unrelated individuals to immediately gather the collection after each Mass and deliver the collection to the designated count area.
- Require designated count teams, also separate and unrelated, to immediately count the collection (count teams can also be the same individuals that gather the collection).
- The back of each check should immediately be restrictively endorsed with the parish name, bank account number and state "For Deposit Only."
- Require count team members to record count totals on an approved count sheet in pen (pencils should be prohibited).
- Require all count team members to sign count sheets in pen.
- Require count team members to prepare the deposit slip for bank depositing.
- Require count team members to immediately take the deposit to the bank's night deposit drop.
- Require an individual separate and distinct from the count teams to reconcile the actual bank deposit to the count sheet.
- Research and resolve all differences.

Although the above outlined Offertory collection procedures are paramount, the likelihood of incorporating such procedures in most of our parishes is not realistic. Smaller parishes with only one Mass may be able to adhere to them, but our larger parishes may find such procedures difficult. Below are recommended best practices to be utilized when an immediate count and deposit is not possible.

a) After Mass Collection Procedures

- Immediately after Mass, or immediately after the Offertory collection if the collection is not taken down to the Altar with the Gifts, two separate and unrelated individuals will gather the collection and place the collection in a previously "marked" tamper evident bag.
- Immediately place the bag in the parish safe after each Mass or after the Offertory collection if the collection is not taken down to the Altar.
- Never allow a single individual to be in sole possession of the Offertory collection until the count is completed and recorded.



b) Tamper Evident Bags

- A single tamper evident bag should be utilized for each Mass. Two bags should be used if there are two collections.
- Mark each bag with the date and time of the Mass it is to be used prior to placing the bag(s) in the Sacristy, ushers room, etc.
- Each tamper evident bag comes standard with a tracking number and this tracking number should be recorded on a log sheet to ascertain that the bag issued for a given Mass is in fact the same bag presented to the count team members when the bag is opened for counting.
- After Offertory collection monies are placed in the previously marked tamper evident bag(s), the ushers or individuals placing the monies in the bag(s) should initial the applicable bag prior to placing the bag(s) in the safe.
- Tamper evident bags should be stored in a secure area with access limited only to parish staff.

c) Safe or Other Secure Storage

- All parishes should have a combination type safe to store Offertory collections if the count is not completed and deposited immediately after each Mass.
- A detailed listing of those having access to the safe should be maintained at all times and updated, with the combination changed each time there is a change in personnel of those having access.
- Key operated safes or storage devices are not recommended.
- A safe with a “mail box” style drop is most effective and therefore recommended.

d) Count Team Structure

- A minimum of two count teams should be established in each parish to be responsible for counting the Offertory collection, completing the collection report, verifying the tamper evident bag log, preparing the deposit, creating the deposit slip and taking the deposit to the bank.
- Parish staff should be prohibited from participating in the count at any level.
- Each count team should have at least three members and no greater than eight.
- Count team members should be separate and distinct; no husbands and wives or related individuals should serve together on the same count team.
- Count team members should be rotated on a regular basis.

e) Count Procedures

- Under no circumstances should a single individual be in possession of the Offertory collection at any time or be allowed to conduct the count alone.
- The parish bookkeeper and other parish personnel should be prohibited from participating in the count at any level.
- Once the tamper evident bag(s) have been gathered and delivered to the count team, bag numbers should be confirmed to the tamper evident bag log.
- The back of each check should immediately be restrictively endorsed with the parish name, bank account number and state “For Deposit Only.”



- Each Mass collection should be counted independently by using a separate collection report, or column, for each Mass.
- Count sheets should be completed in pen as well as signed in pen (pencils should be prohibited).
- The count should be confirmed before proceeding to the next bag and this procedure continued until all bags are counted.
- The collection report should designate all funds.
- In order to complete the report, envelopes should be sorted by applicable fund type and a calculator tape should be attached to the group of envelopes for that fund.
- These totals are to be transferred to the collection report.
- The totals of the envelope postings should tie to the parishioner's account.
- A single deposit slip can be used and should be confirmed by totaling the individual count sheets or columns.
- Duplicate deposit slips should be attached to the collection report and the validated deposit slip from the bank should also be attached to the collection report.
- Collection envelopes should be retained for one full calendar year plus six months.

f) Deposit Procedures

- Offertory collection deposits should be made on Sunday via the bank's night depository. If this is not possible, funds should be placed in a tamper evident bag and locked in the parish safe to be deposited the following morning.
- The parish bookkeeper, or an individual separate and distinct from the count teams, should reconcile the collection report, duplicate deposit slip and the validated deposit slip from the bank. Tamper evident bag numbers should also be reviewed at this time.

g) Parishioner Contribution Statements

- Every parishioner should receive a tax receipt annually, whether they itemize deductions or not. This helps to ensure that all contributions are deposited and accounted for properly.
- Discrepancies between amounts donated by parishioners and amounts recorded by the parish should be investigated promptly.

Thank you for your compliance with Archdiocesan best practices. Feel free to contact me at any time with questions you may have.

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