

# GUIDELINES FOR COLLECTION COUNTERS

Note that there are two mediums within which the collections can be effectively protected: serially-numbered, tamper-resistant, one-time-use, self-sealing plastic bags, OR reusable containers secured with one-time-use numbered seals. These guidelines should be followed according to which of those two mediums the parish uses to secure its collections.

The counting process may not begin until at least three (3) counters are present and ready to begin counting. All counting, banding and bank deposit materials must be gathered and available at the counting table before the count begins. When it's time to begin the count, all accumulated collection bags will be brought to the counting room by the pastor or designated person.

Before breaking any seals or opening any bags, the counters must record the serial numbers and examine each bag to determine whether it was properly sealed. Where one-time-use numbered seals are used, this is done by examining the container to ensure that it was tightly closed when the seal was affixed, and by grasping opposite sides of the seal at the point of closure (using the thumb and index finger of each hand) and then pulling firmly to verify that the seal is securely fastened. If serially numbered one-time-use plastic bags are used, examine each bag to confirm it was properly sealed and that it hasn't been surreptitiously cut open and resealed by anyone. If all is well, so indicate on the sack/seal checklist. The opened one-time-use bags or seals must be submitted with all other documentation relating to the count.

Problems such as improper or inadequate sealing, torn sacks, defective seals or possible tampering must be written up for referral to the pastor, finance manager, secretary and/or usher/collector coordinator, as appropriate. Any such write-up should include full details as called for on the collection irregularity report form.

After the checks, currency and coin have been separated, the two primary cash counters will count and band the currency then available. Other counters may assist with this phase as long as it is understood that the two primary cash counters are responsible for the accuracy of the cash count and for personally completing the cash form. Each cash counters must independently count each currency bundle and initial the currency band to denote agreement with the total value contained therein. The \$100 one-dollar bundles can be assembled from \$25 bundles which are more easily counted and temporarily banded throughout the counting process.

The banded currency will be independently recorded and verified by each of the primary cash counters in the appropriate section of their CURRENCY COUNT SHEET. When that has been done, and assuming one or more collections have yet to arrive for processing, the two cash counters may prepare a preliminary bank deposit. On a space available basis, any rolled coin (recorded on the COIN COUNT SHEET) may be included in that deposit. Complete a bank deposit slip in duplicate for the banded currency and coin, if any, and seal the original in the bag with the deposit. Ideally, the counting schedule is such that the preliminary bank deposit, if made, can be completed before the collection for the last Mass/Service arrives for processing.

If no one had time to count and roll the coin, the break between completion of the collections on-hand and the arrival of the last collection is a good time to count and roll the accumulated coin. This can be performed by anyone, but there is some technique involved and accuracy is important. It is not necessary (nor is it a good idea) to include in the bank deposit loose coin under the 50 cent denomination; anything less than full rolls may be left for the following week. Hold any depositable loose coin (.50¢ and \$1) for the last bank deposit bag.

There is no need to include checks in a preliminary bank deposit when made, but the volume generated at Christmas and Easter may warrant that. Checks that have accumulated from the on-hand collections should be back-stamped, sorted by denomination, counted and listed on the

CHECK TALLY SHEET. This task can be performed by anyone other than the two primary currency counters who cannot be diverted from the critical responsibility of documenting the cash portion of the collection. Initially, the checks should be entered by quantity only, not total value. This includes the checks received without envelopes, after they have been photocopied or recorded on the LOOSE CHECKS LISTING. If a photocopy machine is readily available, loose checks can be photocopied four at a time, eliminating the need to individually record them on the LOOSE CHECKS LISTING form.

The checks from the last Mass/Service should be processed by the check coordinator in the same manner as described earlier, with the quantity of each denomination being entered beside the quantities recorded earlier. They should then be totaled by denomination and the cash extensions made. Once the cash extensions have been made, an adding machine tape should be run and the total entered on the form. The checks must then be reviewed by another coordinator who will verify the check count as well as the cash extensions, before running a second adding machine tape. When the required verifications have been completed, one tape will be stapled to the CHECK TALLY SHEET and the other will accompany the checks to the bank.

After the collection from the last Mass/Service has been processed, the two cash counters will perform the final counting and banding. One-dollar bills may be banded as low as \$25; five, ten and twenty-dollar bills as low as \$100. Again, both primary cash counters must independently count each bundle and initial the band to denote agreement with the value shown. Discrepancies in any bundle must be resolved to the satisfaction of both counters. The banded bills should then be recorded by both counters independently in the appropriate section of their CURRENCY COUNT FORMS. Each counter should then independently convert the quantity totals to dollar values and record them in the VALUE column. The remaining bills should be consolidated in one rubber-banded bundle, with the largest denomination on top. Those bills must also be independently counted and listed by each of the two cash counters in the LOOSE BILLS section of their respective CURRENCY forms. The two cash counters should compare their loose bill totals, independently convert the loose bills totals to dollar values, independently total and cross-total their respective forms, and only then compare each other's final figures to ensure complete agreement. Incidentally, if you're beginning to get the impression that independent counting by each cash counter is a key element of the system, you're absolutely right!

Any loose coin (.50¢ or \$1 pieces) and all rolled coin not included in the first bank deposit should be recorded in the appropriate section of the COIN COUNT SHEET and totaled. Another counter must verify the total, before placing the coin in the second bank deposit bag. Note: If space is a problem, the rolled coin may be placed in a separate deposit bag with its own deposit slip. The remaining banded currency as well as the loose currency bundle should be placed in the deposit bag along with the checks and related adding machine tape. Again, if space is a problem, the checks may be placed in a separate deposit bag (which may also contain the coin) with its own deposit slip.

After the last deposit bag has been sealed, the COLLECTION COUNT SUMMARY must be prepared by one of the two primary counters and independently verified by the other. All count forms and tapes should be stapled together (summary form on top) and left, along with the bags or seals for the pastor, finance manager or parish secretary to review and file. All of the bank deposit bags will then be taken to the bank and placed in the night depository. The physical deposit of the bank deposit bags must be witnessed by at least two of the count coordinators. Where a night depository is not available, the deposit bag(s) must be locked in the safe or other high-security repository pending transport to the bank during regular business hours.