

# GUIDELINES FOR COLLECTION COUNTERS

There are two types of containers within which 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. The container-opening section of 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. It is therefore strongly recommended that at least four (4) counters be scheduled for any given Sunday (or Monday) so that if one counter does not report for duty, the count may still proceed. All counting, banding and bank deposit materials must be gathered and available at the counting table before the count begins.

When it's time for the count to begin, all accumulated collection bags/containers will be brought to the counting room by the pastor or designated person. Before breaking any seals and opening any bags/containers, the counters must record the seal numbers and examine each bag/container to confirm that it was properly sealed and has not been tampered with. If one-time-use numbered seals are used, this is done by examining the container to ensure 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, tamper-evident, one-time-use bags are used, examine each bag to confirm it was properly sealed and that it has not been surreptitiously cut open and resealed. If all is well, so indicate on the sack/container checklist.

The opened seals or serially-numbered bags must be retained and submitted with all other papers relating to the count. Problems such as improper or inadequate sealing, torn sacks or defective seals must be written up for referral to the pastor, finance manager, secretary and/or usher/collector coordinator, as appropriate. Any 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 remain at the opening table and count and band the currency then available. Other counters may assist with this phase as long as it is understood the two primary cash counters are responsible for the accuracy of the cash count and for each personally completing a separate cash form. Each cash counter 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. In parishes having a bill counting machine, the manual verification process may be omitted as long as the two cash counters are present throughout the process and initial each banded bundle.

The banded currency will be independently recorded by each of the 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, a preliminary bank deposit may be prepared. In such cases, the two counters will complete a bank deposit slip in duplicate for the banded currency only plus any rolled coin (on a space available

basis). The rolled coin will be recorded on the COIN COUNT SHEET. The cash and coin will be sealed, with the original deposit slip, in a bank deposit bag. Ideally, the counting schedule is such that the preliminary bank deposit, if made, can be completed before the collection for the last Mass arrives for processing.

If no one had time to count and roll the coin, the period between the processing of the collections on-hand and the arrival of the last collection is a good time to count and roll the accumulated coin. Except for the cash counters who should not be used for this task, this can be performed by anyone. That said, some technique is involved and accuracy is important. It's not necessary (nor is it a good idea) to include loose coin under the .50¢ denomination in the bank deposit; anything less than full rolls should be left for the following week. Hold any loose .50¢ and \$1 coins for the last bank deposit bag.

There is no need to include checks in a preliminary bank deposit where made, but the volume generated at Christmas and Easter may warrant that interim action. Checks that have accumulated from the processed 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 cash counters who should not 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; photocopying also provides a ready means of identifying recent arrivals who have not yet registered with the parish.

The checks from the last Mass should be processed by the check coordinator in the same manner as that described above, 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 should be stapled to the CHECK TALLY SHEET and the other should accompany the checks to the bank.

After the collection from the last Mass 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, except for machine-counted bundles, 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 newly 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. If you're beginning to get the impression that independent counting is a key element of the cash verification process, 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. 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 cash counters and independently verified by the other. All count forms and tapes should be stapled together (summary form on top) and left 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. In those parishes where the count is performed on Sunday and 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.

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