

The Catholic Parishes of South Washington County
(St. Augustine, St. James, and St. Joseph)

Pastorate Fundraising Policies and Procedures

Internal Controls

Internal controls are the mechanisms, rules and procedures implemented to ensure the integrity of financial and accounting information, promote accountability and prevent fraud. If properly implemented, internal controls can help improve operational efficiency by improving the accuracy and timeliness of financial reporting. Although ideal internal controls may be difficult to implement due to a lack of personnel, certain incompatible functions should be divided to ensure the proper stewardship of funds. Internal controls are typically comprised of control activities such as authorization, documentation, reconciliation, security, and separation of duties.

Approval of Fundraising Event

The Chairperson of a proposed fundraiser should notify the parish office of the upcoming event to ensure there is not a conflict with another event(s) that may already be scheduled on the calendar. If “startup” money is needed, the chairperson must the **Request for Start-up Cash** form to Pastorate’s Fiscal Services office. A minimum of one-week notice is required for check to be processed and approved

Reporting

Prior to each fundraising event, the Chairperson should prepare an estimated budget. The budget should detail, to the degree possible, the proposed income and expenses for the event. The proposed budget should be provided to the Leadership Council prior to the event being held.

After the event, the Chairperson should prepare and present to the Leadership Council the financial results of the event. The report should provide a breakdown, by category, for example, food, ticket sales, silent auction, etc. of the related income and expenses. Once the report has been completed and submitted, the results should be reported in the bulletin. The net amount should be noted in the bulletin.

Tips Jar

If tip jars are going to be sold at the event, a license must be obtained from Washington County. During the event, the license must be posted in public view. Additionally, at the conclusion of the event all the required forms must be completed and either hand delivered or mailed to the Office of Community Grant Management with 10 days after the date of the event.

Bingo

If the fundraiser includes bingo, a bingo permit must be obtained from Washington County. During course of the event, the permit must be in public view.

Dispensing of Liquor

If liquor is going to be dispensed during the event, it is imperative that the Chairperson of the event contact the county and ascertain if a liquor license is needed. If a license is obtained, the required paperwork must be completed, notarized, and returned to the county—either hand delivered or mailed within the prescribed timeframe.

Procedures for Auctions/Raffles

The following procedures should be followed during the course of the event.

1. Items made available for auction should be listed and identified individually so that they may tracked to the winner.
2. It is suggested that a minimum bid be set for each item.
3. Specific rules for the silent auction should be posted and the opening and closing times should be announced.
4. Under no circumstances should an item(s) be given to a bidder before the items have been paid for.

Reimbursement

If a parishioner purchases item(s) for the event or in the case of an emergency purchase, they should submit the appropriate reimbursement form to the Fiscal Services office. All receipts must be attached to the reimbursement form. The lack of proper documentation may result in the individual not being reimbursed for the cost incurred.

Handling of funds

Prior to the start of the event, the “banker” will prepare the appropriate number of “cash boxes.” There should be a separate “cash box” for each segment of the event for example, the kitchen, ticket sales, silent auction, etc. The banker shall prepare a **Cash Box Funds Receipt** for each cash box. The amount in the cash box should be verified by the recipient of the cash box. The banker and the recipient should sign the **Cash Box Funds Receipt**. Safekeeping of valuables—cash/tip jars is a critical concern. Funds should never be left unattended and should be deposited as soon as possible.

After the event, the contents of each cash box should be counted by the recipient of the cash box and one other person and the **Cash Box Funds Receipt** should be signed. Subsequently, the funds in each cash box should be reverified by two different individuals that did not participate in the segment—for example, the receipts from the tip jars should be recounted by two individuals that did not sell tip jars. If checks are received, they should be listed separately, and be stamped. Adding machine tapes should be run to verify the amount of funds collected.

Once all the funds have been counted and verified, they should be placed in tamper proof bags and placed in the safe until deposited. Once the deposit has been made, the deposit slip and any other appropriate documentation must be returned to the Pastorate's Fiscal Services office. The funds related to the fundraising event can either be deposited separately or clearly marked on the normal counter's worksheet, that the funds are related to a fundraising event.

**The Catholic Parishes of South Washington County
(St. Augustine, St. James, and St. Joseph)
Request for Start-up Cash**

Parish: _____

Title of Event: _____

Date of Event: _____

Name of Requester: _____

Amount of Request: _____

Signature of Requester

Date

Signature of Pastor

<p>Office Use Only</p> <p>Check number _____</p> <p>Check amount _____</p> <p>Date _____</p>
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**The Catholic Parishes of South Washington County
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Cash Box Funds Receipt**

Parish: _____
Date: _____
Event: _____

Starting Funds

Currency		Coins		Totals
<u>Quantity</u>	<u>Amount</u>	<u>Quantity</u>	<u>Amount</u>	
\$100 X _____	\$ _____	\$0.25 X _____	\$ _____	
\$50 X _____	\$ _____	\$0.10 X _____	\$ _____	Currency \$ _____
\$20 X _____	\$ _____	\$0.05 X _____	\$ _____	Coins \$ _____
\$10 X _____	\$ _____	\$0.01 X _____	\$ _____	Total \$ _____
\$5 X _____	\$ _____			
\$1 X _____	\$ _____			

Counted by: _____ Verified by: _____

Closing Funds

Currency		Coins		Totals
<u>Quantity</u>	<u>Amount</u>	<u>Quantity</u>	<u>Amount</u>	
\$100 X _____	\$ _____	\$0.25 X _____	\$ _____	
\$50 X _____	\$ _____	\$0.10 X _____	\$ _____	Currency \$ _____
\$20 X _____	\$ _____	\$0.05 X _____	\$ _____	Coins \$ _____
\$10 X _____	\$ _____	\$0.01 X _____	\$ _____	Checks \$ _____
\$5 X _____	\$ _____			Total Closing \$ _____
\$1 X _____	\$ _____			(including start-up cash)

Counted by: _____ Verified by: _____

