

Diocese of Metuchen
Policy on Handling and Control of Collections

1) Requirement to maintain documented policies and procedures

- a) All parishes are to have written policies and procedures for the collecting, counting, recording and depositing of collections, stipends, and all other monies received by the parish.

2) Counting collections

- a) All collections must be in the custody of at least two, unrelated, independent persons at all times from the point of collection to securing in a safe, then from the safe to the conclusion of the counting. Ushers and parish staff are not considered independent, and as such should not count collections.
- b) There should be a system of rotating teams and members such that the same people are not consistently counting the same collections. Teams should consist of three or more unrelated counters.
- c) Overseeing the rotation of counters is the responsibility of the pastor.
- d) The person making the deposit should not be the bookkeeper or the business manager.
- e) It is acceptable for one person to take the sealed security bag to make the deposit in the bank.
- f) The count area should be free of distractions and should be located in an area free of “through traffic”, such as may be required for access to bathrooms, supply cabinets, etc. During the count, the area should be limited only to those people performing the count and the clergy overseeing the count and/or his designee from the church staff.

3) Use of sealed bags

- a) Tamper evident security bags must be used to hold offertory collections.
- b) Sealed bags must be signed by at least two ushers immediately after each Mass.
- c) Collected funds must be locked securely in a safe prior to counting and bank deposit.

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4) Deposits

- a) The count team must prepare collection sheet documents. Standard forms for use by count teams will be made available by the Diocese. All members of the count team should initial or sign the collection form.
- b) The count team must prepare deposit slips and the deposit. The individual preparing the deposit should initial or sign the deposit slip.
- c) All checks are to be stamped "For deposit only".
- d) Deposit slips should be placed into a tamper evident security bag and given to the person making the deposit.
- e) Copies of collection sheets and validated deposit slips must be retained with the accounting records.
- f) If practical, deposits should be made on day of receipt, however no later than 24 hours after receipt.

5) Separation of Duties / Roles and Responsibilities

- a) The collection and its custody must be totally separated from the business manager / bookkeeper for the parish.
- b) Priests, deacons, and bookkeeping staff should never be involved in counting or depositing the collection.
- c) The pastor's primary function is one of oversight of the process to ensure that proper procedures are followed.
- d) The business manager's / bookkeeper's role is purely one of recording collections in the parish books.

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6) Other matters

- a) Parishes must provide donors with an acknowledgement letter indicating the total amount of cash donated to the parish upon request of the donor.

- b) An audit of the implementation of and adherence to this policy shall take place periodically at the Diocese's discretion.