PARISH OFFERTORY COLLECTION PROCEDURES

REVISED 2018
1. After the offertory collection is taken, the baskets from the collection are to be combined by at least two unrelated ushers.
2. Funds should be secured immediately unless being brought to the front of the church for the remainder of the service, in which case, they should be secured immediately following the Mass by at least two unrelated ushers.
3. Funds collected should remain intact until deposited at the bank.
4. Checks, cash, envelopes should never be removed from the collection for any purpose other than counting and depositing.
5. If the collection is not counted during or immediately after Mass, the collection should be placed into tamper evident bags for each Mass.
   a. Office staff is to maintain a master log of all tamper evident bags.
   b. Upon issuing the bags for the weekend Masses, the bag numbers issued should be recorded on the master log.
   c. The master log should be attached to the bags being issued.
   d. The log and the bags for the upcoming weekend should be stored in a secure area to which the ushers have access.
   e. A copy of the log should be made after the weekend collection is recorded.
   f. The copy of the log should be retained in the parish office, in the event the original is misplaced or mishandled.
6. Immediately following the collection or immediately after Mass if the collection is taken to the altar during the offertory procession, the collection should be secured.
   a. Two unrelated ushers should place the funds into a tamper evident bag.
   b. The seal tag should be removed from the bag, attached to the log and recorded as used on the log.
   c. The log should be signed and dated by all the ushers handling the funds (at least two).
   d. The sealed bags are to be transported by two unrelated ushers and deposited in the parish safe, preferable a drop safe.
   e. At the conclusion of the last Mass for the weekend, the log should be attached to the bag for that Mass and placed into the safe.
   f. Funds are never to be left unsecured in the church.
7. Funds should be retrieved, counted and recorded by a minimum of two unrelated persons, preferably three unrelated persons, whenever possible.
8. Parish staff and clergy should not directly participate in the retrieval, counting or recording of the collections.