

Counting Policy

a. Offertory Gifts

- i. Offertory is the sharing of the treasure of the faithful to further the mission of our Church.
- ii. As good and faithful stewards, the volunteers and parish staff are called upon to count, deposit, record, report and provide adequate control procedures for the offertory gifts given by our parishioners.
- iii. Offertory processing and depositing of proceeds must be completed by no later than the Tuesday following the weekend.
- iv. Offertory processing and deposit preparation is the responsibility of the parish's count team(s). Guidelines for the makeup of the count team include:
 - a. The count team is required to have a minimum of 3 members none of whom may be the Parish Manager, Bookkeeper or the individual responsible for entering offertory and donations in family giving records.
 - b. Lay volunteers must be registered members of the parish.
 - c. Parish employees other than the those listed in (a) may be members of the count team
 - d. Every effort should be made to have a minimum of 2 count teams.
 - e. It is recommended that all count team members be required to submit to Level II background screening. The expense is to be reimbursed by the parish.
- v. The parish is required to have written procedures for offertory processing, and it is the responsibility of the Pastor or his assigns to ensure that the procedures are followed.
 - a. the procedures are to be reviewed and updated at least one time per fiscal year.
 - b. A copy of the written offertory processing procedure is to be sent to financialreporting@dosp.org no later than September 30 of each fiscal year.
 - c. The procedures are required to include:
 - i. The use of pre-numbered, tamper-evident plastic bags and procedures to be used to control bag usage and tracking.
 - ii. Procedures used to ensure that at no time during offertory processing are offertory funds to be left in the control of any one individual.

- iii. Offertory security and duties of Ministry of Hospitality members and other volunteers after each Mass.
 - iv. Members of the count team(s).
 - v. Employee Members of the count team: Name and Job Duties
 - vi. Lay Volunteer members: Name
 - vii. Where and when offertory is to be processed and detailed procedures for the counting process.
 - viii. When and who is responsible for depositing offertory.
 - ix. The process for re-coding and reconciling weekly family giving records with the offertory deposited.
- vi. It is recommended that offertory be processed and deposited by Mass to increase control and tracking.
- vii. It is recommended that all offertory and donation checks be deposited electronically using a bank provided remote capture software and check scanner. Benefits include:
- 1. Allows almost instantaneous comparison of amounts recorded on the count sheet to the batch totals provided by the remote capture software.
 - 2. Immediate credit for all checks
 - 3. Deposit reporting by giver for each week and a PDF report of the front & back of each check deposited electronically per batch.
- viii. All weekend offertory deposits are to be entered in the general ledger no later than 2 days after deposit.
- ix. It is required that, at a minimum, the following two revenue accounts are to be used when recording offertory:
- 1. Offertory: Weekend (shortcut 100400000)
 - 2. Offertory: Electronic Giving (shortcut 100400001)
- x. Weekend offertory per parishioner is to be entered in the parish's family giving software and reconciled to the bank deposits no later than the close of business on Friday after the collection. The reconciliation process is a main control process in the offertory control process.