



PARISH OFFERTORY GUIDELINES & FINANCIAL BEST PRACTICES

But this I say: He who sows sparingly will also reap sparingly, and he who sows bountifully will also reap bountifully.

- 2 Corinthians 9:6



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PARISH OFFERTORY GUIDELINES & FINANCIAL BEST PRACTICES

- **Written Parish Financial Procedures are a must.**
 - **What is the most important thing about procedures?**

ALWAYS FOLLOWING THEM!!



OFFERTORY PROCESSING GUIDELINES: BEST PRACTICES

- **Why do we need Offertory Processing Guidelines?**
 - For the safety of all – This is not a question of trust.
 - We are called to be good shepherds
- Reliance on parishioners/volunteers in all phases of the process
- At all times during revenue processing a minimum of two people must be present.
- A safe must be available for safeguarding of offertory.
 - Who has the combination?
 - Is the combination changed at least one time per year?
- A secure area(s) with limited access must be used for offertory processing.



OFFERTORY PROCESSING GUIDELINES: BEST PRACTICES

- Disposable, tamper evident, pre-numbered plastic bags are to be used
- Control of these bag is a necessity
 - Use a Master Inventory Control Log
 - Bags are to be under the direct control of the Parish Manager, Bookkeeper or other designated person
 - Delivery to secure area in the Church the number of bags needed for the weekend



OFFERTORY PROCESSING GUIDELINES: BEST PRACTICES

- **Separation of duties**
 - **After Mass:**
 - **Designated volunteers place envelopes, loose cash and loose checks in assigned tamper evident plastic bags and verify the bag numbers**
 - **Two volunteers place sealed bags along with any unused plastic bags in the safe**
 - **Retrieval of the bags from the safe**



OFFERTORY PROCESSING GUIDELINES: BEST PRACTICES

- In the counting room
 - The size of the Count Team depends on the size of the parish.
 - At a minimum, a count team must have two members.
 - An employee other than the Bookkeeper can be a member of the count team.
 - Verification of all bag numbers including unused bags
 - Recommend depositing of checks electronically in the count room



OFFERTORY PROCESSING GUIDELINES: BEST PRACTICES

- **The Bookkeeper**
 - record offertory within 24 hours of deposit
 - Cannot be part of the count team or enter offertory in parish family records
 - Can take sealed bags to the depository bank



OFFERTORY PROCESSING GUIDELINES: BEST PRACTICES

- **Entry of family giving in the parish census program and reconciliation with the total amount of electronic and cash deposits.**
 - **Data entry should be by a volunteer who is not a member of the count team or a designated employee other than the bookkeeper**
 - **Differences between deposits and family giving records must be reconciled**
 - **This requires entry of all cash and visitor checks**



OFFERTORY PROCESSING GUIDELINES: BEST PRACTICES

- **Electronic Giving**
 - The dangers of using ACH for electronic giving
 - Recommend that all parishes use an electronic giving platform that is self-managed by the individual giver
- **The importance of timely reconciliation of general ledger cash to the monthly bank statement:**
 - The ultimate control
 - **Within 15 days of month end**
 - **Review with Pastor and Finance Council**
 - **Fraud prevention**



OFFERTORY PROCESSING GUIDELINES: BEST PRACTICES

Other Best Practices:

- **Computer Software**
 - Where are the username/passwords kept?
 - Passwords are not to be shared
 - Other than the Bookkeeper, access to Parishsoft accounting software is to be limited to view only for each user
- Closing the General Ledger for each month within 60 days of month end
- Be consistent – follow approved, written procedures