



Cash Handling



Policies & Procedures

December 2018

Table of Contents

POLICY - CASH COLLECTION AND DEPOSIT	3
Purpose	3
Introduction.....	3
Departments Requirements for Authorization to Collect Funds.....	3
Compliance with Parish Policy & Procedures	3
Safekeeping of Funds.....	4
Departmental Bank Accounts.....	4
Requirements for Deposits	4
Frequency of Deposits.....	4
Form to be Used	5
Money Deposited Intact	5
How to Transport Deposits	5
What the Parish Office Does with the Deposits	5
Responsibilities of Mass Collection	
Counters.....	5
Guidelines in the Event of a Robbery.....	6

*Please Note: All referrals made to "Department" in this policy are related to Ministry Leader, Staff Member, Organization or Event Coordinator, as applicable.

POLICY - CASH COLLECTION AND DEPOSIT

Purpose

This section of the document defines and outlines St. Luke church policy with respect to the handling, receiving, transporting and depositing of *cash*. The term *cash* includes currency and checks.

Parish funds are monies received from any and all events, groups and individuals, Mass collections, special collections and all other sources of revenue or expense reimbursements, whether restricted or unrestricted as to purpose or use.

Introduction

The collection and control of *cash* at St. Luke church are very important functions. The church office is the primary *cash* handling agent. Ideally, from a control perspective, the collection and controlling of *cash* should always be done by the Church office, however it is not always possible or practical. As a result, under certain situations the collection of money is, in part, decentralized. Those situations and the procedures to be followed are explained in this document.

Historical practices shall not constitute justification for deviation from the following guidelines.

The material contained in this document supersedes any previous policies and procedures regarding the handling of *cash*, followed within the parish and/or within organizations/ministries. **The Pastor, under recommendation from the Finance Council, reserves the right to make interpretations and exceptions to the policies contained in this document.**

Changes in Parish *cash* handling policies and procedures may be made from time to time, and will be communicated via bulletin notice. Amendments will be available electronically through the parish web site and will be effective on issuance. The information herein supersedes all previous *cash* handling policies and procedures.

Departments Requirement for Authorization to Collect Money

Before undertaking any new *cash* handling operation or activity, approval for the activity must be received from the Parish Office by contacting Lori Kissinger. Once details have been presented, she will review these with the Pastor to demonstrate how this new operation or activity will be accounted for and how deposits will be made.

Responsibilities of Individual Ministries/Organizations/Committee's

Compliance with Parish Policy & Procedures

Ministries, Staff Members, Organizations, and Committee's are responsible for complying with the policies and procedures outlined in this document. The Pastor and Finance Council members are available for consultation and review of these procedures. For each event, organization and/or fundraiser, a designated individual will be assigned in each situation and will be responsible for the compliance in fund handling policies and procedures.

Safekeeping of Funds

All forms of *Cash* (currency and checks) should be physically protected through the use of vaults, locked cash bags, locked metal boxes, etc. Cash boxes and sealed bags are available at the Parish office.

It is the responsibility of each department to make whatever provisions are necessary to properly safeguard the cash receipts in their area. *Cash* should not be retained in desk drawers or standard file cabinets since they are easily accessed with minimal forcing or readily available keys.

Cash pick-ups for bank deposits by Parish volunteers should not conform to any regular time schedule. Such transfers should be irregular, subject to change without notice, with times known only to a select few.

There may be no less than two unrelated persons at all times when accessing the Parish Safe. One person should serve as a watch for unauthorized individuals who may be in the vicinity while the other is accessing the safe.

Personal Bank Accounts

The use of personal checking and/or other bank accounts by Parish volunteers or staff for the depositing of and/or safekeeping of Parish funds is strictly prohibited.

Requirements for Deposits

Frequency of Deposits

Deposits are to be made in a timely manner (see chart below) to insure proper posting of accounts and to insure the safety of Parish funds.

All receipts/deposits are to be given to either Mary Adams, the Administrative Assistant, or Lori Kissinger, the Business Manager at the church office. A total of cash and checks should be provided and two unrelated individuals should verify and initial the collection sheet.

Receipts/deposits must be routed directly to the Parish Office. Parish funds for deposit must never be taken off church property. For information regarding transporting deposits see section - **How to Transport Deposits.**

CUMULATIVE RECEIPTS	MINIMUM FREQUENCY OF DEPOSIT TO PARISH OFFICE*
UP TO \$499.99	WITHIN 5 BUSINESS DAYS
\$500.00 TO \$4,999.99	WITHIN 2 BUSINESS DAYS
\$5,000.00 or MORE	NEXT DAY

* If a large portion of cumulative receipts on hand is comprised of currency, deposits should be made more frequently than outlined above.

Form to be Used

Receipts/deposits should be recorded using a St. Luke Collection Sheet. The form is used to record, communicate and document deposits made by Individuals, Ministries, and/or Organizations. These deposits are to be made to the Parish Office and delivered to the Business Office or the Office of the Parish Secretary. The Collection sheet is available on the Parish website at <https://www.stlukechurch.net/policies>, or by contacting the Parish office. This form should be filled out and signed by two unrelated individuals.

Money Deposited Intact

Money should be deposited promptly and *intact* to the Parish Office. Cashing checks from Parish deposits, borrowing *cash* for personal use, *lapping* receipts to cover shortages in cash receipts, withholding checks for deposit in order to float checks, commingling of personal and Parish funds, and modification of cash records are all serious offenses and may result in immediate discharge from employment and/or prosecution.

All money collected should be deposited to the Parish Office. Expenses to be reimbursed from events/activities must be submitted by check request per each individual. Check request forms can be found on the Parish web site at <https://www.stlukechurch.net/policies> or via the Parish Office.

How to Transport Deposits

Care in transporting funds to a secured location in the Parish office must always be a high priority.

- Deposits containing currency and checks should be placed into a bank secure plastic envelope (available in the conference room cabinet drawer) sealed and placed into the drop box slot in the safe in the administrative area.
- A completed collection sheet should be placed in the bank secure plastic bag along with the deposit and should be signed by two un-related individuals.
- Specific location of the safe can be provided by the church office.

What the Parish Office Does with the Deposits

Two representatives from the Parish staff will verify the cash total and initial the collection sheet. A copy of the collection sheet will be given to the representative if requested. Discrepancies must be *reconciled* at once.

Responsibilities of Mass Collection Counters

Care in safeguarding funds must always be a high priority.

- At all times there must be two unrelated persons transporting bags and/or baskets to and from the safe and into the designated counting area.

- The designated counting area will be the conference room only, and the door **MUST** be locked at all times when counting is under way. The importance of the door being locked cannot be stressed enough. Again, there should be at least two unrelated persons together at all times.
- After all Masses on Saturday and Sunday, two Mass coordinators should transport the basket collections immediately to the conference room, and with the door locked move the collections into the appropriate bags and then to the drop box in the safe.
- All mass collection bags are stored in the drawer in the large credenza in the conference room. We hope this will serve as both an added measure of security as well as a reminder to use only the conference room for all bagging and counting.

Guidelines in the Event of a Robbery

The following guidelines are provided to help ensure staff and volunteer safety and minimize loss to the Parish. Unnecessary risks should never be taken.

- Cooperate with robber. Avoid any confrontation and facilitate a rapid departure.
- Stay as calm as possible. Take no risks. Try not to panic or show any signs of anger or confusion.
- Make a mental note of any descriptive features or distinguishing marks on the robber, such as his/her clothing, hair color, eye color, scars, tattoos, etc. Touch nothing in areas where robbers were and note specific objects touched by robbers.
- If it is safe to observe, the direction the robber took should be determined. If possible, observe color and make of vehicle leaving the scene.
- Offices/areas having security alarms should trip the alarm as soon as it is safe.
- Police should be called as soon as it is safe.
- The robbery should not be discussed with anyone until the police arrive.
- Cooperation with the Police is important.
- The victim should, above all else, remain calm and try to remember the details. Write them down.

BE ALERT, BE OBSERVANT!!!