Assurance of our role as responsible stewards to the diocesan community **requires establishing appropriate internal controls** and following sound accounting practices. We must be good stewards of the funds entrusted to us by our parishioners. Parishes must be accountable and transparent to maintain donor trust. Internal controls play an important role in protecting parish resources, safeguarding assets, preventing and detecting fraud, ensuring accurate Financial Reports and adherence to governmental rules and regulations. Internal Controls **are simply good business practices**. In the last 10 years, there has been a call for the Church to apply a **higher level of stewardship to the way it handles its funds** by implementing best practices in administration.  As a result, most dioceses in the U.S. adopted policies accordingly and Venice is no exception.  Best practices for offertory collections are as follows:

**OFFERTORY COLLECTIONS**

Each parish must maintain a written offertory collection process that is utilized on a weekly

basis. The written policy shall include at a minimum the following criteria:

1. Offertory collections are to be secured immediately following the completion of

the collection. Pre-numbered tamper-proof bags are required to be used by the ushers for all parish collections immediately following the Mass. Mass time, date and two usher signatures are to be written on each sealed bag. Funds are to be handled by two unrelated persons all times. A log to account for the sequentially used pre-numbered tamper proof bags must be maintained in the parish office. Parishes must utilize safes with limited access where the collections can be stored until counted. Access can be limited by either restricting access to the combination/key or having a drop safe, where bags can be deposited without actually opening the safe. The collections or keys are not to be left unsecured in the possession of any one person. Safes must be stored in a secured and monitored location on the parish premises.

2. If second collections are held, the funds are to be segregated in a separate tamper proof bag.

3. Each parish shall establish a team of rotated counters who are responsible for the counting of the offertory collection. This group is to include, at a minimum, two unrelated members and no parish employees. The parish Business Manager or Accountant with access to QuickBooks is to have no part in the offertory collection counting process. In addition to counting of the offertory collection, a volunteer counter shall complete the appropriate deposit slip and accompany the offertory collection to the bank for depositing.

4. The volunteer count team shall complete an offertory count sheet(s) which is to be used to account for each type of cash and determine the total collection received. This sheet shall be compared to the deposit ticket to insure completeness and be signed by two members of the count team upon completion. These sheets shall be maintained as part of the parish records.

5. A copy of the signed count sheet and duplicate deposit slip is sent to the Business Manager or Accountant before going to the bank. The parish Business Manager or Accountant shall be responsible for recording all receipts in the parish accounting records.

6. The parish Business Manager, Accountant or another designated parish employee shall record contributions to the individual donor’s account in Parish Soft. Counters will ensure the information that appears on the envelopes agree to the contribution check-name, amount, etc.