

## Offertory Collection Controls: Secure Bag System during Pandemic

The following document is the Offertory Collection Controls “OCC 7 Step Process” that has been modified to reflect the guidelines with respect to the COVID-19 pandemic. Changes made to the “OCC 7 Step Process” are noted in red.

To keep our volunteers safe, we are following Massachusetts guidelines for workplace safety. Volunteers should receive recommended training, keep recommended social distance, wear Protective Gear (mask and gloves) and wash hands after each physical task with soap and water for the duration of 20 seconds or two Hail, Mary’s.

To effectively implement the Secure Bag System, the OCC 7-step process should be modified by each Parish to reflect proper protocol during the COVID-19 pandemic:

1. In preparation of weekend Masses, a Parish Staff member (typically the Business Manager) should assign a Secure Bag for each of the weekend collections, completing a Secure Bag Tracking Sheet of the Masses and respective assigned serial numbers. Mass time, date, and collection should be noted directly on the Secure Bag. Guidelines regarding storage of Secure Bags are as follows:
  - Inventory of Secure Bags should be properly safeguarded under lock and key.
  - The individual in possession of the Secure Bags should not have access to the Safe where Secure Bags are stored pending counting.
2. A Secure Bag should line a collection basket. Before Mass, the lined basket should be placed in the entrance of the church. Parishioners can drop offerings into the basket as they pass to the pews without any contact and keeping social distance. Tape marks may be placed on the floor to remind individuals of the social distance. Two Ushers/Volunteers practicing social distancing, wearing protective gear, should monitor the basket during this process.
3. At the start of Mass, one of the two Ushers/Volunteers should seal the Secure Bag and both Ushers/Volunteers should transport the Secure Bag to the safe and maintain social distancing. The Secure Bag should be placed immediately in a Safe until the count process begins. *When the collection is part of the Offertory procession, it should be placed in a Safe as soon as possible and no later than at the conclusion of the Mass. After this task, the Ushers should remove their gloves safely and wash their hands with soap and water for the duration of two Hail, Mary’s.*
4. Guidelines regarding Safes are as follows:
  - A Drop Safe is recommended as the collection can be deposited immediately within it without the need for key access.
  - The Drop Safe should be large enough to accommodate a weekend of filled Secure Bags and its opening should be big enough to fit one filled Secure Bag.
  - The Safe should be secured to the ground.
5. The best practice is to quarantine the Secure Bag for the recommended time of 72 hours.
6. Counters and other volunteers are subject to the Massachusetts Workplace safety guidelines. Counter should wear Protective gear, practice social distancing and practice good handwashing using soap and water for the duration of 20 seconds or two Hail, Mary’s.
7. To begin the count process, at least two individuals wearing protective gear should retrieve the Secure Bag from the Safe. We do not recommend a transfer from the church directly to a count space.
8. The count space should be arranged that the minimum of three counters are spaced at the recommended six feet apart and within visual line of sight.
9. At the count table, one Counter should inspect the Secure Bag –
  - Comparing the serial number to the Secure Bag Tracking Sheet (See Step 1)

- Observing the signatures of at least two Ushers (this has been suspended during pandemic)
- Ensuring that there has been no tampering of it
- Once the inspection has been completed, one Counter should sign the Secure Bag Tracking Sheet, and then the count can begin. Guidelines regarding the count process are as follows:
  - Documented count procedures are recommended, ensuring anyone with access to the General Ledger does not participate in the count.
  - The Pastor should oversee the count on a random/unplanned basis, keeping the social distancing guidelines.
  - Count should be performed by a minimum of three people (with a maximum two related).
  - Counters should rotate.
  - Count sheets should be utilized, broken out by Mass and currency.
  - Count sheets should be signed by one counter present.
  - Count sheets should be filled out in pen with changes or corrections initialed.
  - Count sheet should be reviewed by the Business Manager.

10. A Parish Staff Member (typically the Business Manager) concludes the process by reviewing the Secure Bag Tracking Sheet to ensure it is complete, signs off as reviewer, staples it to the Offertory count sheet, and files it. These steps should also follow proper protocol with respect to protective gear and social distancing guidelines.

11. Guidelines regarding the deposit process are as follows:

- One Counters should prepare and initial the deposit slip.
- Deposit slip should be included in the deposit bag along with the counted Offertory.
- Copy of initialed deposit slip should be attached to the Offertory count sheet.
- Funds should be deposited immediately after the count by at least two counters, in separate vehicles, and should not include anyone with access to the General Ledger.
- Business Manager should reconcile deposit slip to Offertory count sheet.

With the completion of the prior 7-step process, Parishioners can be assured that the Offertory collected at Mass has been transported intact from the basket to the count table to the bank.

Our count team volunteers should not be in a vulnerable population of age or of underlying health conditions. Employees without access to the general ledger may participate in the counting of the offertory during the pandemic.