

Offertory Collection Controls: Secure Bag System

To effectively implement the Secure Bag System, the following 7-step process should be established by each Parish and followed routinely:

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. The Offertory should be transferred from the collection basket to the Secure Bag by the Ushers, immediately after the collection process.
3. At least two Ushers should sign the Secure Bag confirming they have witnessed the successful transfer and the sealing of the Secure Bag. *In some RCAB parishes, the collection is brought to the altar as a part of the Offertory procession. In these instances, the Offertory should be safeguarded first in a Secure Bag and then, placed in a basket or other appropriate receptacle for transport to the altar.*
4. 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.* 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.
 - Drop Safe prices range between \$250-\$750 depending on size.
 - The Safe should be secured to the ground.
5. To begin the count process, at least two individuals should retrieve the Secure Bag from the Safe. *If the transfer of the Secure Bag from the Safe to the count table does not entail leaving the premises, this step can be performed by one individual. Note that this individual should not have access to the Secure Bag inventory.*
6. At the count table, the Counters 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 (See Step 3)
 - Ensuring that there has been no tampering of it
 - Once the inspection has been completed, the Counters 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.
 - 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 all counters present.
 - Count sheets should be filled out in pen with changes or corrections initialed.
 - Count sheet should be reviewed by the Business Manager.

7. 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. Guidelines regarding the deposit process are as follows:
- 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 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.