

# Protecting the Parish Purse

*He [Judas] said this not because he cared about the poor but because he was a thief and held the money bag and used to steal the contributions.*

John 12:6

*He said to his disciples,  
“Things that cause sin will inevitably occur,  
but woe to the person through whom they occur.”*

Luke 17:1

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While it doesn't compare to *Rocket Science*  
failure to implement genuinely secure  
Sunday collection procedures  
can propel your parish into a crippling  
***Financial Flameout.***



# U.S. Catholic Parish Income

## Analysis of U.S. Catholic Parishes' 2010 Revenue

Revenue from Offertory Collections*	\$ 8.191 billion
Other Parish Revenue*	\$ <u>3.725</u> billion
Total Parish Revenue*	\$11.916 billion
Total Number of U.S. Parishes*	17,139
Average Total Revenue per Parish*	\$695,000
Average Revenue from Collections	\$478,000
Average Weekly Collection	\$ 9,200

(Cash portion of collection is estimated to constitute between 25 and 40% of the total.)

\*Figures developed by Financial Analyst Joseph C. Harris

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- ❑ The Church is obliged to eliminate known occasions of sin.
- ❑ Lack of security exposes staff & volunteers to suspicion.
- ❑ Parishioners have a right to assume the best.

# What does it take to establish a secure system?

According to an authoritative statement issued in 1972 by the American Institute of Certified Public Accountants,

*“The objective of safeguarding assets requires that access be limited to authorized personnel. The number and caliber of personnel to whom access is authorized should be influenced by the nature of the assets and the related susceptibility to loss through errors and irregularities. Limitation of direct access to assets requires appropriate physical segregation and protective equipment or devices.”* [emphasis added]

Given that a substantial portion of weekly collections comes in the form of unrecorded cash, the need for protective equipment or devices should be abundantly clear to any objective observer.

# When must *protective equipment or devices* be employed, and what types are needed?

Given the manner in which most parishioners convey their monetary gifts to their parish – in the middle of a religious service – the first point at which it is practical to secure those gifts is when the ushers meet to merge the contents of their baskets into a single container.

Regarding the type of equipment that is required, there are only two basic types that meet the need:

serially-numbered tamper-evident polyethylene bags, **or** lockable mail-type drawstring sacks - or zippered bags - secured with serially-numbered tamperproof seals.

# Serially-numbered Self-sealing Tamper-evident Bag





# Lockable Drawstring Sack & Zippered Bag Secured with Tamper-proof Plastic Seals



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- ❑ If a 2<sup>nd</sup> collection is scheduled, the 1<sup>st</sup> collection must be sealed before the 2<sup>nd</sup> collection is taken.

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- ❑ Preparation of the bank deposit(s) must be witnessed, including the witness' signature on the deposit slip.

# The Bottom Line

A truly secure Sunday collection system is one in which the collections are positively secured at the earliest opportunity so that no one (not even the pastor) has lone, unobserved access to the collections or any portion thereof. This mantle of protection must begin when the ushers meet to consolidate their collection baskets into a single container, and must be maintained unbroken up to and including the point at which the entire collection has been counted and deposited into the bank.

Implementation of the more visible features of a secure system - that is, serially-numbered bags or seals - without implementing the less visible yet equally important aspects (staffing, witnessing, verification, etc.) is almost as bad as having no procedures whatsoever.

As the old maxim declares, *“A chain is only as strong as its weakest link.”* A determined thief will seek out the weak link in your system and exploit it to the parish’s financial detriment.

*“An ounce of prevention  
is worth a pound of cure.”  
Benjamin Franklin*

Presented by



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