

CASH HANDLING PROCEDURES FOR PARISHES

The control and management of parish finances, especially cash, requires that appropriate procedures are implemented to ensure that all income is recorded and accounted for in a clear and precise manner. It is the responsibility of each parish priest to ensure that good procedures are in place for taking up collections which will vary from place to place depending on the physical structure of the building. However, the following should be regarded as the norm in every parish.

1. All cash should be kept in a securely locked safe and not in locked drawers or filing cabinets.
2. Cash should be deposited in a timely manner.
3. Where a large amount of cash is involved, (Christmas and Easter), appropriate security measures should be implemented. Of particular importance in this regard is the personal safety of those handling the cash.
4. Those handling cash for the parish should be advised that if they come under attack from criminals demanding money, they are to hand it over.
5. When selecting volunteers for handling cash, vetting is required along with references which must be verified for all those who will handle cash for the parish.

IN RELATION TO COUNTING COLLECTIONS

1. Use a room which is secure and not visible from the outside.
2. Always have a minimum of two persons counting.
3. Never leave the room or money unattended.
4. Maintain security if there are any callers to the building.
5. Lodge the money in the bank as soon as possible.
6. Keep the keys of the safe in a secure location and never in the same room as the safe.

IN RELATION TO THE TRANSPORT OF MONEY TO THE BANK

1. Money should only be transported by able-bodied persons.
2. Wherever possible, have two persons escort the money.
3. Limit the amount of money being transported to €750 per person. This is the current policy limit under your Allianz Parish Policy.
4. Make multiple trips where large amounts are involved.
5. Vary the time and route of your trip.
6. Never leave cash unattended in a vehicle.
7. Money in excess of €1500 must be carried by a security company as per your Allianz Parish Policy.

The requirements of individual parishes may vary with regard to handling cash. The advice of an auditor and security specialist should be sought from time to time to ensure that procedures are adopted to meet the specific needs of each parish.