

Best Practices for Service Offerings:

- Highly encourage members to use envelopes.
- Always use at least two people to collect and count the offering, more if possible.
- Collection team members should be different from the count team.
- Rotate count team periodically.
- Offering should never be left with only one person.
- Take the offerings to a secure room after collection.
- Count the offering as soon as possible.
- If money is counted later:
 - Immediately place the offering in sealed bags with date and time noted on the bag.
 - Place the bags in a safe drop slot and limit access to the key or combination.
 - Use two people to retrieve the money bags from the safe.
- Ensure the seal on the money bag is intact.
- Perform count in a secure room with video surveillance.
- Use an original count person and a 2nd person to verify the count.
- Prepare a summary of receipts by type (cash, check, envelope, non-envelope, etc.).
- Prepare a summary of receipts by purpose (general fund, designated fund, restricted fund).
- Stamp checks “For Deposit Only”.
- Someone other than the counters should:
 - Prepare the deposit slip
 - Reconcile it to the count sheet summary
 - Take the deposit to the bank (separate from preparer of deposit)
- **IMPORTANT - The collection team, count team, and person handling the deposit should not have access to the general ledger or the member contribution records.**
- Count information and the deposit slip should be given to the bookkeeper/contributions clerk for entry into the general ledger and member contribution records.
- Reconcile the following to ensure all amounts agree:
 - Count sheets
 - Deposit slip
 - General ledger
 - Member contribution records
- CFO, Treasurer, or Business Administrator should review this reconciliation.