

Parish Internal Control Assessments

Sunday Collections

Rev Sept 2014

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- 1) Compare Internal Control Questionnaire answers regarding Sunday collection procedures with the Archdiocesan Policy on Internal Control for Cash Receipts - Collections and note any differences.
 - a) Obtain a sampling of weekly collection count sheets.
 - b) Verify collection count sheets include collection counter signatures.
 - c) Observe the counter signatures on the collection count sheets noting the number of counters, the relationship of counters (i.e. husband-wife, brother-sister), and the weekly rotation of collection counters.
 - 2) Select a representative sample of weekly collection count sheets (test 10 weeks) and proceed as follows:
 - a) Check the mathematical accuracy of the count sheet.
 - b) Compare the amounts recorded on the collection count sheets to the amount deposited in the bank account.
 - c) Check that the amount per the collection count sheets and the bank deposit ticket was posted to the appropriate general ledger account.
 - d) Compare the amounts recorded on the collection count sheets to the batch updates to the parishioner contribution records.
 - 3) Obtain explanations for any variations between amounts reported on the weekly collection count sheets, deposit tickets, general ledger postings, and batch updates to the contribution records.

Note: Sample sizes should be based on the number of times the control occurs:

- Annual controls – test 1
- Quarterly controls – test 2
- Monthly controls – test 3
- Weekly controls – test 10
- Daily controls – test 20
- More than daily – test 30