Parish Internal Control Assessments

Sunday Collections

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