

Valley Unitarian Universalist Congregation

Board Policy – Financial Controls / Money Handling Policy

APPROVED BY FINANCE COMMITTEE 11.17.2022

APPROVED BY BOARD OF TRUSTEES 12.19.2022

The primary responsibility for the secure collecting and recording of congregation monies lies with the Congregation Administrator and Senior Minister.

- **A safe or secured cabinet should be used to store all cash and checks**, both in the sanctuary and in the offices. No cash or checks shall be left unattended during the day nor unlocked overnight (in a locked cabinet in a locked office).
- **In no case should monies be taken or stored offsite.**
- There should be two non-related people who count the weekly receipts on Sunday morning and place the receipts in the sanctuary safe.
- **Two people shall be present when the sanctuary safe is opened** and when cash is transferred (i.e. building to building) except that the bank courier shall be an exception to the two-person rule. Generally, these would be the Cong. Admin. plus one volunteer, or two volunteers.
- **A criminal background check and credit report** shall not be required of volunteers who regularly count and record money as long as there are 2 unrelated people involved in every step of money handling and counting. This dual control policy will apply to all aspects of dealing with checks, cash or recording of the resulting income.
 - NOTE: background checks and a credit report requirements for employees shall be determined as per Personnel hiring and employment policies.
 - NOTE: background checks and credit report requirements for the Senior Minister and other Ministers shall be determined by search committees in accordance with UUA recommendations and practices.
- Money counting and recording of contribution amounts involves confidential information. Volunteers **pledge to maintain confidentiality** of all information relative to these procedures.
- **Volunteers who handle money shall sign off on this policy** and understand that they may be removed from their position if these policies are broken.
- **Counting volunteers should be rotated** and supervised by a lead volunteer.
- **Recording of deposit to church database (“Breeze”) should be done by staff/trained volunteer.** All cash and checks should be recorded in Breeze, including rents and misc. income. Breeze entries shall be reviewed by Congregation Administrator to verify accuracy and account coding. **Each physical bank deposit should match the corresponding batch total in Breeze.**
- **Discrepancies in monies counted less than \$50 shall be investigated and documented by the Congregational Administrator.**
- **Discrepancies greater than \$50 shall be investigated by the Congregational Administrator** and the Senior Minister and/or a Board member. Such Findings shall be reported to the Senior Minister, **the Financial Analyst, the Finance Chair,** and Board President.
- **Each counting of money should be documented** with a money counting sheet which specifies:
 - Names of people counting
 - Date monies are deposited or removed from the safe
 - Breakdown of money – coins, bills, checks

- Two signatures of cash counters
- **Counting sheet and monies shall be placed in a sealed envelope** by counters, except that the bank deposit counting sheet shall remain with check copies for the file, and monies shall be placed in the bank deposit envelope.
- **Bank deposits should be made no less often than weekly**, either by bank courier or volunteer driver who will sign off on deposit amount before leaving the premises.
- **Each deposit made shall be documented** by the Breeze deposit report, copies of physical checks, and cash counting sheet(s).
- **The Senior Minister and the Church Administrator should have keys/combination** to church safe and to locked office/cabinets where cash or checks are kept overnight. Should either **plan to be out of the office for more than three days**, their key(s)/combination should be temporarily left with a member of the Board or the Chair of the Finance Committee.
- **Thank you statements of giving** should be sent at the end of each month. At the end of each quarter, a statement of current year pledges and contributions should be sent. In January, an annual statement shall be sent for prior year contributions. The Congregational Administrator is responsible for producing these statements.

Signed by:

Name

Signature

Date

VALLEY UNITARIAN UNIVERSALIST CONGREGATION - MONEY COUNTING WORKSHEET

THIS COUNTING RELATES TO:

A SUNDAY MORNING COLLECTION*

AN EVENT COLLECTION

A BANK DEPOSIT

OTHER _____

CASH DETAILS

	Count	Amount
CHANGE		\$ _____
ONES	_____	\$ _____
FIVES	_____	\$ _____
TENS	_____	\$ _____
TWENTIES	_____	\$ _____
OTHER	_____	\$ _____
CASH TOTAL		\$ _____

TOTAL COUNT SUMMARY

CASH FROM ABOVE TOTAL CASH _____

NUMBER OF CHECKS _____ TOTAL CKS _____

**Sunday morning ushers do not need to calculate total check amounts, only # of checks.*

TOTAL COUNTED **TOTAL \$** _____

*ATTENDANCE:

_____	_____
In Person	Zoom/Online

COUNTED BY:

_____	_____	_____
NAME	INITIALS	DATE

_____	_____	_____
NAME	INITIALS	DATE

NOTES: _____
