

Diocese of Wheeling-Charleston  
Cash Handling Procedures for Fundraisers

These procedures are to be used for the collection of donations for a parish or school fundraising activity. Control policies are to be implemented with no exceptions.

1. A list is to be completed of all employees and volunteers who will be handling cash, checks and credit card payments. These individuals will be in charge of collecting and counting the donations received. A background check will be completed on all employees and volunteers handling donations. The threat of a background check should deter anyone with a not-so-perfect credit history from offering to volunteer with the handling of donations. The list should include the name and contact information for the Fundraising Chair, Treasurer/Bookkeeper, and Fundraising Committee. The list will detail the duties of each as follows:
  - a. Treasurer/bookkeeper is ultimately responsible for overseeing cash collections, counting and depositing of funds. The treasurer is to be an employee of the parish or school who will be recording the receipts in the accounting system of the entity. They are not to be directly involved in any other duties involved in handling donations. They are not to count collections on their own. They are not to deposit collections on their own.
  - b. Treasurer will be responsible for paying all expenses of the fundraiser. All expenses must be approved by Fundraising Chair by signature and date on invoice, purchase order, or reimbursement request before payment can be made.
  - c. The Fundraising Chair will be responsible for providing acknowledgments for donations received using the donation list provided by the individuals collecting donations. The list is described in #2 below.
  - d. The Fundraising Chair is responsible for approving all expenses for the fundraiser before payment can be made by the Treasurer. (Yes, this is repetitive from above and is an important policy to follow.)
  - e. The Fundraising Committee is responsible for reviewing all paid invoices, purchase orders and reimbursement requests for approvals and correct amount paid.
  - f. If start-up currency is needed, a set amount will be established for each cash box. Each individual handling a cash box are required to sign a log indicating agreement with the amount received and turned in to the designated parish/school employee. This individual is not to be the Treasurer. The Treasurer is responsible for oversight of the cash boxes.
  - g. Two employees or volunteers should independently count the donations once received. The two counts are to be compared for accuracy.
2. Each individual collecting donations is to provide a separate list to the Treasurer and money counters of the following information. A list will consist of the donor's name, full address, phone number, amount donated, and forms of donation-cash, check or credit card. Each volunteer receiving the donation is to have the donor complete the personal information whenever possible or acknowledge the information is correct by signature and date. The volunteer should acknowledge by signature on the list that it is correct and all funds are turned in to the designated employee of the parish or school. The volunteer is to receive a receipt from the money counters for the donations collected.
3. Money Counters are to provide a deposit report to the Treasurer and note any discrepancies found in the money count.

Revised October 15, 2017

4. Employees depositing the donations counted by the money counters are to provide the Treasurer with a deposit receipt.
5. Checks are to be made payable to the parish or school only. The checks should be endorsed payable to the parish or school once received by the entity.
6. Cash collected is not be used for event purchase. All donated funds are to be turned in to the parish or school intact. No receipts are to be turned in lieu of donated funds. No change is ever given or checks cashed from the collected funds.
7. If raffle tickets in any form are used in the fundraising event, sequential numbers are to be printed on the tickets. A stub is to be turned in with the donation received. The numbered stub will consist of the donor's name, address, and phone number. The donor will retain a duplicate numbered ticket with fundraising information.
8. All fundraising accounting transactions are to be recorded in the accounting software of the parish or school. Presently, the only approved software is QuickBooks Online. A separate "Class" is to be created for the fundraising activities. Separate sub-accounts are not recommended. The Chancery Finance Office can assist with creating the "Class" and standard reports in QuickBooks.

The importance of adhering to these procedures cannot be overemphasized. Adequate internal controls are to be in place to ensure the personnel handling cash are being afforded the protection to which they are entitled should allegations of impropriety ever be made.

The procedures for "Management of Collections" should also be used to compliment the above.



