



Archdiocese of Regina

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Chancery Office

MEMO:

TO: All Priests, Parish Secretaries, Finance and Pastoral
Councils and Parishioners

FROM: V. Rev. James Owolagba,
Diocesan Chancellor

DATE: October 13, 2016

RE: Sunday Collection Counters Policy templates & tamperproof bags

Please find attached templates that can be used for the tamperproof bag log sheets and collection count sheets that are required as part of the updated Sunday Collection Counters Policy for Parishes. Also attached is an instruction manual for completing the count sheets when the enclosed templates are used. **Parishes are reminded that the *Sunday Collection Counters Policy for Parishes* is a Diocesan Policy that Parishes must implement and follow.**

Parishes that choose to use their existing templates must ensure that all relevant information to comply with the policy has been adequately documented on their forms and stored as per the policy.

Also attached is a recent news article regarding a theft that occurred at St. Bernadette Parish in the Archdiocese of St. Boniface. The parish office manager pleaded guilty to fraud over \$5,000 for stealing over \$400,000 from the parish. It is important to note that \$67,000 of the theft was from cash donations.

Excel versions of the templates are available from the Archdiocesan Finance Office.

Secur-Pak bi-lingual 9" x 12" sequentially numbered tamperproof bags are now available for purchase from the Archdiocesan Finance Office. Bags are available in bundles of 100 bags for a cost of \$20 per bundle if the bags are picked up or \$30 per bundle if the bags are mailed. It is recommended that parishes purchase at least a one year supply of bags at a time.

Requests for bags can be submitted to ADR_payables@archregina.sk.ca or by phoning Jennifer Ochieng at 306-352-1651 X212.

Collection Count Sheet Instruction Manual

Use the appropriate collection count sheet for the type of collection being counted. There are separate count sheets for Sunday envelope collections, Sunday loose collections, Special Collection Envelopes, and loose Special Collections.

Make sure the tamperproof bag number is documented on the count sheet. As each bag will likely contain both envelope and loose collections, the same tamper proof bag number may be on more than one count sheet. Parishes can choose to use separate count sheets for each tamperproof bag or can combine the tamperproof bags (with the same collection type) onto the same count sheets.

Ensure that two unrelated people are present and the serial numbers on the bags have been agreed to the log sheet before the tamper proof bags are opened. It is also recommended that each bag be examined before it is opened to ensure there are no indications present that the bag has been tampered with. If the tamper proof bag number does not match the log sheet or if the bag shows signs of tampering¹, the Counters must notify the pastor and office manager prior to opening the bags and beginning the count. The Pastor, Office Manager or Counter should then notify the Archdiocese of Regina Finance Office of the discrepancy or tampering as soon as possible.

Begin by counting the loose collections. If there is more than one type of loose collection (i.e. Sunday Offering, Special Collection, etc.), do not combine the collections until all collections have been counted on the appropriate sheets and summarized.

Loose Collection Count Sheet

Use the *Collection Count Sheet for Regular Sunday Loose Collections* or the *Collection Count Sheet for Special Loose Collection*. For Special Loose Collections write the name of the collection in the space provided at the top of the count sheet. Write the tamper proof bag serial number(s) at the top of the count sheets that were used to count the collection.

The first counter will count the cash from the loose collection using the left column. Any foreign currency, cheques, or other denominations not listed can be included in the "Other:" section. Once the first counter has completed their count of the loose collections and signed the count sheet as the "1st Counter", the second counter will use the right column to complete a second count of the loose collections and sign the count sheet as the "2nd Counter." The total at the bottom of the left column and the right column must be equal. The total from the count sheet is then entered on the *Summary Count Sheet* under Loose Collections in the left column.

¹ Secur-Pak bags incorporate both heat and cold-indicating technology. The use of cooling agents will cause VOID graphics to appear on closure. If heat sources are used, blue dots will appear on the closure.

Envelope Collection Count Sheet

Use the *Collection Count Sheet for Regular Sunday Envelope Collections* or the *Collection Count Sheet for Special Collection Envelopes*. For Special Collections write the name of the collection in the space provided at the top of the count sheet. Write the tamper proof bag serial number(s) at the top of the count sheets that were used to count the collection.

1st Counter - The left column titled *Envelopes* is used by the Counter to summarize the number of envelopes that have given each of the amounts listed. If the amount is not already included in the list there is space at the bottom of the column to add additional amounts. For example, if there were 15 envelopes that gave \$10 then the Counter would write 15 in the row beside "x \$10.00 =". The amounts are then calculated out in each row and totaled at the bottom of the column. The same Counter would then count all of the cash and cheques summarizing them in the columns on the right. The totals for coins, dollar bills, and cheques would then be totaled at the bottom of the column. This total must match the total from the left column. The total from the count sheet is then entered on the Summary Count Sheet under either Regular Sunday Envelopes or Special Collection Envelopes. The 1st Counter would then sign the count sheet in the space provided at the top of the count sheet.

2nd Counter – The 2nd Counter would then verify all of the information the 1st Counter wrote on the count sheet, leaving tick marks beside each item as evidence of their count. Once the 2nd Counter has verified all of the information on the count sheet they would then sign the count sheet in the space provided at the top of the count sheet.

Summary Count Sheet

Once all collections have been counted and all totals have been entered into the left column of the *Summary Count Sheet*, the left column can be totaled and the right column can be completed by summarizing the totals from the count sheets for coins, dollars and cheques. As the cheques have already been listed on each of the count sheets, the Counters only need to write the description of the count sheet and the total amount of the cheques from the count sheet in each row instead of relisting all of the cheques. The Counters may also want to note the number of cheques to easily summarize this information for the bank deposit slip. The *Total Cash* and *Total Cheques* will be added together for the *Total Deposit*. The *Total Deposit* amount must equal the *Total Collections* amount. The top of the *Summary Count Sheet* should be completed with the date, the numbers of all tamperproof bags that were included in the count, and the signatures of all the counters that participated in the count.

[PARISH NAME] Summary Collection Count Sheet

Date: _____

Tamperproof Bag #s: _____

Counters: _____

| Source of Funds | |
|---|----|
| Regular Sunday Envelopes: | |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| SubTotal | \$ |
| Special Collection Envelopes: | |
| Development & Peace | \$ |
| Pastoral Works (Holy Thursday) | \$ |
| Needs of Church in Holy Land (Good Friday) | \$ |
| Educ of Seminarians (Vocation Sunday) | \$ |
| Catholic Missions (Pentecost Sunday) | \$ |
| Needs of Church in Canada | \$ |
| Propagation of the Faith | \$ |
| Initial Offerings | \$ |
| Building Fund | \$ |
| Memorial Fund | \$ |
| Cemetery Fund | \$ |
| <i>Other Collections to be tax-receipted:</i> | |
| | \$ |
| | \$ |
| | \$ |
| Total donations to be tax-receipted: | \$ |
| Loose collections: | |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| Total Loose Collections: | \$ |

Total Collections \$ _____

Deposit

Cash:

Coins:

| | |
|--|---------------|
| | x \$0.01 = \$ |
| | x \$0.05 = \$ |
| | x \$0.10 = \$ |
| | x \$0.25 = \$ |
| | x \$1.00 = \$ |
| | x \$2.00 = \$ |

Total Coins \$ _____

Dollar Bills:

| | |
|--|-----------------|
| | x \$5.00 = \$ |
| | x \$10.00 = \$ |
| | x \$20.00 = \$ |
| | x \$50.00 = \$ |
| | x \$100.00 = \$ |

Total Dollars: \$ _____

Total Cash: \$ _____

Total Cheques as per Count Sheets:

| |
|--|
| |
| |
| |
| |
| |
| |
| |
| |

Total Cheques \$ _____

Total Deposit \$ _____

* Please ensure at least two unrelated people are present and the serial number on the bag agrees to the log sheet before the tamper proof bag is opened.

Former church official pleads guilty to embezzling more than \$400,000

By: Katie May, Winnipeg Free Press

Posted: **10/4/2016 1:24 PM**

A former Windsor Park church administrator has pleaded guilty to embezzling more than \$400,000 over nearly five years.

Leo McCaughan worked for St. Bernadette Parish on Cottonwood Road for almost a decade before an audit uncovered hundreds of thousands of dollars in missing funds. He admitted in court Tuesday to writing himself 112 cheques from the church's bank account, stealing cash from the collection plate, taking donations meant for building renovations and depositing it all into his personal bank account.

McCaughan was charged in January 2016, a year after he quit his administrator job prior to the church's financial audit. When he was arrested, the then-39-year-old offered police a full confession, saying the money went toward his "lifestyle and travel," court heard.

From March 2009 to December 2014, McCaughan wrote cheques to himself worth more than \$227,000 and tried to cover his tracks by altering the chequebook stubs and ledger to make it look as if the money was being used for things such as snow removal and charity contributions. From cash-donation collections alone, he pocketed more than \$67,000. For years, as parishoners tried to raise money for necessary repairs to the aging church, McCaughan was also stealing thousands from the building donation fund.

The Crown stayed charges against him for theft over \$5,000 and falsification of documents Tuesday.

The parish is seeking restitution for the more than \$400,000 McCaughan stole, plus fees it incurred while conducting the audit. He is set to be sentenced at a later date.

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