

Church of the Holy Spirit Cash Handling Policy

Effective Date: September 16, 2025

Approved By: Vestry

1. Purpose

The purpose of this policy is to ensure proper management, accountability, and safeguarding of all cash received by the Church of the Holy Spirit (CHS). This includes offerings, donations, event proceeds, and any other income handled in the form of cash.

2. Scope

- This policy applies to all staff, volunteers, and members involved in receiving, counting, recording, or depositing church cash.
 - Cash income from any one event totaling less than \$250 (“De Minimis Cash”) is not subject to the handling, counting, and deposit procedures of this Cash Handling Policy; however such De Minimis Cash is subject to all other requirements of this policy including, but not limited to, the General Principles.
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3. General Principles

- All cash handling must be conducted with integrity, transparency, and in accordance with careful stewardship.
 - Two unrelated individuals must be present whenever cash is handled.
 - Cash must be secured at all times.
 - Records must be maintained accurately and promptly.
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4. Weekly Offering Collection

- During services, cash offerings will be collected by designated ushers.
- Offering bags must be secured until they can be deposited in the wall safe in the church office.
- Two unrelated persons, one of them an usher, must deliver offerings directly to the wall safe after the service.

5. Counting Procedures

- A minimum of two unrelated individuals from a rotating count team must be present to count cash.
- Counting must take place in a secure location within church premises.
- After entry into the Simple Church system (or any replacement donation tracking system), a cash count sheet will be completed and sent to the bookkeeper for entry into the QuickBooks accounting system.
- The count team will complete a bank deposit slip, and the deposit will be delivered to the treasurer. A copy of the deposit slip will be given to the bookkeeper.

6. Deposits

- Cash should be deposited into the church's bank account **within 2 business days** of collection.
- The deposit must be made by someone other than those who counted the cash, if possible.

7. Recordkeeping

- All cash transactions must be recorded in the church's accounting system.
- Contribution statements derived from the Simple Church system will be provided to donors at least three times per year.

8. Event Proceeds

- Fund raising events generally result in more cash proceeds than weekly services, so require special handling.
- "Seed money" for an event should be secured from the bank, taken directly to the church, and placed in the (vault/safe).
- At least two volunteers should circulate to ensure that excess cash is not held on the "floor" at any one time. Cash in excess of immediate needs should be collected, placed in an envelope identified by "table", and secured in the (vault/safe).
- At the end of each day, two volunteers should collect and identify the cash and place it in the (vault/safe).
- No more than three days after the event, the cash should be counted by at least three unrelated individuals in a secure, preferably locked, location.
- A bank deposit slip should be prepared with a copy provided to the bookkeeper.
- Two persons should take the deposit to the bank.

9. Audits and Reviews

- Review of the church's cash handling practices will be included in the annual audit by the finance committee or an outside auditor.
 - Spot checks may be conducted at any time by authorized personnel to ensure compliance.
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10. Training and Oversight

- All individuals involved in cash handling will be trained by the Treasurer on this policy prior to their assignment.
 - This policy will be reviewed periodically and updated as necessary.
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11. Confidentiality

- All offering and donation information must be treated as confidential.
- Count team members must not disclose donor names or giving amounts outside of official reporting.