

**ST. MATTHEW LUTHERAN CHURCH  
GRAND RAPIDS, MI**

**SUNDAY COLLECTION COUNTING POLICY  
February 23, 2009**

**The Following Policy is intended to protect the integrity of the counting process by safeguarding the church's interests and protecting the reputation of the individuals sharing their time and talents to provide the valuable teller service.**

The counting process is required to occur on premises at St. Matthew Lutheran Church.

The counting process is required to involve two unrelated individuals. Should only one teller be available on Sunday morning and that teller cannot find an unrelated adult individual to sit in the room and observe the count, the teller must place the entire collection, uncounted, back into appropriate containers and place it back into the church safe.

The teller is then to contact the head teller and inform that person the count could not be completed due to lack of two unrelated adult individuals being present.

The head teller will then notify one of the retired individuals who also are counters or alternate counters, who will in turn find at least one other unrelated adult to accompany the retired counter to the church on Monday to complete the count and make the deposit. This team will also be responsible to make sure an appropriate person will be available to unlock the church safe, as no staff member has the combination.

The count may proceed with one teller and one unrelated adult individual as long as the second adult individual observes the count and can double check envelopes when the teller encounters a situation where there is a different amount in an envelope than what is written on the outside. The second individual must also count and verify total cash being deposited.

Following this process is intended to protect any possible accusation toward any teller which would damage their reputation or create disharmony within the church.

Present Head Teller – Skip Young

Present retired individual as alternate counter – Don Porter

**NEED: Update Teller Sheets to reflect current QuickBook accounts for ease in posting**