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Dear Fire Department/Crusade Partner:

Thank you so much for collecting for the WHAS Crusade for Children. Your efforts make such an incredible difference in the lives of so many children and we appreciate your dedication.

In an effort to strengthen our current guidelines for collections, we have developed the attached recommendations. We are grateful for the input we received through various meetings during the month of March. It is extremely important that donors have the utmost confidence that every dollar intended to help children reaches its destination. While most Fire Departments/Partners have systems in place, the attached information can reinforce your processes as you begin collecting for Crusade 57!

Many of the procedures have been in place for a number of years. Several new opportunities (listed below) have been established for the first time this year:

1. Night Deposit Drops are now available for Fire Departments/Partners who do not have safe storage (see details in attached guidelines)
2. Coin does NOT have to be rolled
3. Checks should be submitted directly to Crusade Office and NOT deposited into local accounts or through direct-deposit (see guidelines)
4. Additional pick-up later in the evening scheduled by Brinks armored truck for Crusade Saturday
5. Fire Departments/Agencies will be notified of PNC Bank branches offering extended hours (Saturday and Sunday)
6. "Prop" money will be made available to pour into the fishbowls Crusade weekend to keep sealed money bags closed
7. Door hangers (envelopes that can be left on doors when no one is home) or envelopes without the hangers will be made available by contacting the Crusade office
8. Index cards with new guidelines will be provided to those interested that answer questions donors may have

Should you have any questions, or need any additional information, please do not hesitate to contact the Crusade office at 582-7706. Thank you so much for your commitment to the children in our community.

Regards,

Dawn Lee  
President & CEO

# **WHAS CRUSADE FOR CHILDREN** **GUIDELINES FOR MONEY HANDLING**

## **Methods for a Donor to Give:**

- Make a donation through a fire department
- Send a donation directly to the Crusade office and ask that a particular Fire Department/Crusade Partner receive credit
- Online Donation (which has been updated to allow a fire department/Crusade Partner to receive credit)
- Angel Program provides the opportunity to give automatically on a monthly basis from a checking or savings account

## **Dual Custody**

A simple but crucial rule in cash handling is dual custody, which means that two or more *unrelated* individuals are present whenever cash is being handled. This rule should be followed from the point of collection until deposited in the bank. A two party system ensures that no one person has sole access to cash.

## **Separation of Duties**

Have different people handle the separate aspects of the collection process. (For example: Identify at least two money counters; following the count, money counters will prepare deposit tickets, recording the total on a separate ledger; a third and fourth individual will deliver the actual deposit to the bank; following deposit, the money counters will verify online or with a validated bank receipt that the deposit matches the original total.) This helps ensure the safekeeping of assets and the accuracy of financial information.

## **Safekeeping of Funds**

Cash, checks and coin collected should be physically protected through the use of vaults, locked cash bags, etc. It is the responsibility of each department/organization to make whatever provisions are necessary to safeguard donations. Two people should remain with cash at all times, securing funds from the point of collection until reaching the secure location for counting.

In order to assist in this area, Brinks has been scheduled for a later pick-up on Saturday evening of Crusade weekend, night deposits are available and weekend hours for PNC branches will be provided to each department.

## **Brinks late Pick-Up**

On Saturday of Crusade weekend, Brinks will add an additional pick-up at 9:30 PM for those in the area of the Anchorage Fire Department. Anyone wishing to take advantage of this opportunity can bring money bags to

Anchorage, which will prevent money sitting overnight. The full Brinks schedule is as follows:

**Crusade Saturday:**

St. Matthews 1	240 Sears Avenue	2:00 pm ET
McMahan	4318 Taylorsville Rd.	3:30 pm ET
Highview 1	7308 Fegenbush Lane	5:00 pm ET
Okolona 1	8501 Preston Highway	6:30 pm ET
PRP Headquarters	9500 Stonestreet Rd.	8:00 pm ET
Anchorage	1400 Evergreen Rd.	9:30 pm ET

**Remote pick-up Saturday**

Adair Co Elem. School      Columbia, KY      7:00–8:00 pm ET (6-7 CT)

**Crusade Sunday:**

**Remote pick-ups**

Wal-Mart	Corydon, IN	10:30 am–1:00 pm ET
Fire Training Center	Elizabethtown, KY	12:00 pm–1:30 pm ET
Shelby County HS	Shelbyville, KY	1:30 pm–4:00 pm ET
Rough River St. Park	Falls of Rough, KY	2:00–4:00 pm ET (1–3 pm CT)
Nelson Co EMS Center	Bardstown, KY	4:00 pm – 6:00 pm ET

**Night Deposit**

The Crusade office has signed a night deposit agreement with PNC. Any department interested in this benefit needs to notify the Crusade office. The Crusade office will put you in contact with a PNC representative from your branch, where you can sign the appropriate paperwork and receive a key. Night deposits are limited on the amount of coin that can be included; however, it is a great solution for paper currency.

**Other Security Procedures**

- Count cash in a secure area
- Rotate members on the counting team
- Secure your premises – lock doors
- Monitor compliance with procedures
- Communicate policies and procedures to volunteers
- If there is no PNC branch in your area, your local bank could verify your donations and provide a cashier’s check

**Department Bank Accounts used for the Crusade**

“Crusade Accounts” should be used only for special events (i.e., golf scramble, poker run, fishing tournament, etc.). A financial accounting of the special event, along with a transfer of funds raised, should be provided to the Crusade within 30 days of the event. Any donations (not related to an event) should be handled as outlined in the *Turning In Crusade Collections* section.

Checks written from this account should cover expenses directly related to the special event. All checks should have two signatures. Should you have

other expenses, we recommend that you find ways to have services donated or sponsored.

### **Special Events**

Notify the Crusade office of special events. The Crusade office will then be able to advertise the event on the website and share in weekly email updates. The coordinators of the special event will need to ensure that appropriate liability coverage is in place.

It is particularly important that the Crusade office know in advance of ANY event that includes charitable gaming (pull-tabs, raffles, Monte Carlo nights, etc.) Money from charitable gaming must be kept separate. There are specific rules that must be followed and the Crusade will provide those details following approval of event.

### **Recommendations for your External Auditor**

Any bank account associated with your fire department/organization should be included in the audit process. The balance in this account should be noted on the books, listing the funds as Crusade for Children funds, with the department collecting as an agent for the Crusade. The auditor should test for controls, which would identify any material weaknesses that would then be shared with those who have oversight of the organization. Audit findings regarding this account should be shared with the WHAS Crusade for Children.

## **TURNING IN CRUSADE COLLECTIONS**

### **Coin**

The use of bank issued plastic coin bags is required for turning in coin throughout the year. **Do not remove the top strip from the coin bag. Record the number on the bag for your receipt.** Coin bags may be obtained from the Crusade office or fire department coordinator. Make sure that each coin bag has the following information written on it:

- WHAS Crusade for Children
- The Crusade bank account # - A/C #3113142818
- Your fire department/organization name
- If you have multiple bags, number the bags: Bag # \_\_\_ of \_\_\_ (the number of the bag in the first space and the number of total bags in the second space).

**Do not put checks or dollars in coin bags. Do not put wrapped coin in bags.** Make sure that the above information is written on bags with a smudge proof pen. (Ball point pen works best.) You do not have to write coin totals on bags. Bags are not re-sealable.

**Bagged coin may be deposited anytime during the year at any PNC Branch.** Make sure the following is added on the top strip of each bag:

- Date – “PNC Money Room”
- Said to Contain – STC

Each bag must include a deposit ticket with your fire department/organization name written on it. (Deposit tickets do not need to be included in bags turned in or picked up Crusade weekend. Only bags taken to a PNC Branch need to have the additional information on the bag and a deposit ticket included.)

### **Paper Currency (cash that is not coin)**

Paper currency should be deposited in the Crusade bank account using Crusade pre-printed deposit tickets. Fire department deposit tickets have a four digit code to identify deposits by fire department. Check with the Crusade office to see if your fire department is currently set up with a code. If not, we can assign a code and order deposit tickets from the bank.

Paper currency may be deposited to the Crusade account without a pre-printed ticket. Crusade Partners or fire departments who do not have the pre-printed tickets can take advantage of this method. Complete an over-the-counter PNC deposit ticket using WHAS Crusade for Children bank account #3113142818. Call the Crusade office and report the date and amount of deposit so that these funds may be included in your department/organization total.

Paper currency may also be turned in to the Crusade office, or brought to the studio on Crusade Sunday. Prior to arrival, currency should be counted and recorded by two (unrelated) individuals. Upon delivery, the total will be verified by two Crusade representatives.

### **Checks**

All checks should be made out the WHAS Crusade for Children and endorsed with “For Deposit Only” using the endorsement stamp provided by the Crusade office, which will include the WHAS Crusade for Children and appropriate bank account information. These checks should NOT be direct deposited. Upon receipt, checks should be delivered to the Crusade Office in person or mailed via US mail to: WHAS Crusade for Children, 520 W. Chestnut St. Louisville, KY 40202. Each Fire Department/Crusade Partner delivering checks must include department/organization information with the checks in order for the Crusade office to appropriately identify who should receive credit for the donations. This method of delivering checks will ensure that the Crusade office can provide the donor with the appropriate acknowledgement, as required by the IRS.