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## Cash Handling, Security and Management

### 506.1 PURPOSE AND SCOPE

This policy provides guidelines to ensure Department employees handle cash appropriately in the performance of their duties.

### 506.2 POLICY

It is the policy of the Yolo County Probation Department to document cash transactions and maintain accurate records of cash transactions to protect the integrity of Department operations and ensure the public trust.

\* Reference Cash Revolving Funds and Cash Equivalent Procedures

### 506.3 PETTY CASH FUNDS

The Chief Probation Officer shall designate a person as the fund manager responsible for maintaining and managing the petty cash fund.

Each petty cash fund requires the creation and maintenance of an accurate and current transaction ledger and the filing of invoices, receipts, cash transfer forms and expense reports by the fund manager.

### 506.4 PETTY CASH TRANSACTIONS

The fund manager shall document all transactions on the ledger and any other appropriate forms. Each person participating in the transaction shall sign or otherwise validate the ledger, attesting to the accuracy of the entry. Transactions should include the filing of an appropriate receipt, invoice or cash transfer form. Transactions that are not documented by a receipt, invoice or cash transfer form require an expense report.

### 506.5 PETTY CASH AUDITS

The fund manager shall perform an audit no less than once every month. The audit requires that the fund manager and at least one Management member, selected by the Chief Probation Officer, review the transaction ledger and verify the accuracy of the accounting. The fund manager and the participating employee shall sign or otherwise validate the ledger attesting to the accuracy of all documentation and fund accounting. A discrepancy in the audit requires documentation by those performing the audit and an immediate reporting of the discrepancy to the Chief Probation Officer.

Transference of fund management to another employee shall require a separate petty cash audit and involve a Management member.

A separate audit of each petty cash fund should be completed on a random date, approximately once each year, by the Chief Probation Officer or designee.

# Yolo County Probation Department

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#### **506.6 ROUTINE CASH HANDLING**

Employees who routinely accept payment for Department services shall discharge those duties in accordance with the procedures established for those tasks.

#### **506.7 OTHER CASH HANDLING**

Employees of the Department who, within the course of their duties, are in possession of cash that is not their property or that is outside their defined cash-handling responsibilities shall, as soon as practicable, verify the amount, summon another employee to verify their accounting, and process the cash for safekeeping or as evidence or found property.

Possession of cash in excess of \$1000 requires immediate notification of a Supervisor. Each employee involved in this process shall complete an appropriate report or record entry.