

Title: Administrative Policy Cash Handling	Policy No. Part 4, Financial Administration Chapter 3, Accounting Section 5
	Effective Date November 14, 2017
Policy Custodian Finance	Adoption/Revision Date November 14, 2017/December 2019

Adopting Resolution(s): CC17-369

References (Statutes/Resos/Policies): CC09-186

Procedure: Cash Handling Procedure

Purpose: To ensure accurate, efficient, and secure receipting and processing of cash payments received at all County locations.

Policy: Cash Handling

A. Definition

1. Cash is any coin, currency, check, money order, credit card transaction.
2. Cash Equivalent is an asset, such as a gift card, that has a realizable cash value equivalent to a specific sum of money.

B. Accountability

1. All employees who receive Cash and/or distribute Cash or Cash Equivalents shall be responsible and accountable.
2. The procedures that implement this policy shall be followed to ensure accurate, efficient, and secure receipt and processing of all Cash payments and Cash Equivalents.
3. Individual Departments, Offices, and Divisions may implement more detailed and extensive procedures if necessary, provided that, at a minimum, internal controls for Cash handling include the following:
 - a. Segregation of duties,
 - b. Cash accountability,
 - c. Security of cash (safeguarding),
 - d. Review and reconciliation.