



# BOISE COUNTY

## RESOLUTION #2016-18

### A BOISE COUNTY RESOLUTION ADOPTING BOISE COUNTY CASH HANDLING POLICY, AS AMENDED FOR ALL DEPARTMENTS

**WHEREAS**, the Board of County Commissioners recognizes the need to adopt a uniform policy that addresses the appropriate guidelines for handling cash; and

**WHEREAS**, the Board of County Commissioners recognizes the need to adopt cash handling procedures that are tailored to the specific operations of each department within Boise County; and

**WHEREAS**, the Board of County Commissioners recognizes the need for consistency in the documentation of departmental funds submitted; and

**WHEREAS**, the Board of County Commissioners considers it necessary to establish a specific time frame in which departments must submit their funds on a daily basis, and that all department funds must be submitted to the Clerk's Office between the weekday hours of 8:00 a.m. and 11:00 a.m.; and

**WHEREAS**, the Board of County Commissioners established a policy setting forth cash handling procedures for each department of the County, including a **transmittal template that is used consistently throughout the County for the receipting of funds**, and said procedures and template are reflected on the attached Exhibit A and B; and

**WHEREAS**, the Board of County Commissioners recognizes the need for an amendment to the procedures utilized by the Treasurer's Office and the Solid Waste Department;

**NOW THEREFORE BE IT RESOLVED**, that the Board of Boise County Commissioners does hereby rescind Boise County Resolution #2016-05, and

**IT IS FURTHER RESOLVED** that Resolution #2016-19, known as the Boise County Cash Handling Policy, be effective as of March 29, 2016.

**APPROVED and ADOPTED** in open session this 29<sup>th</sup> day of March, 2016.

**BOISE COUNTY BOARD OF COMMISSIONERS**



\_\_\_\_\_  
**ALAN D. WARD**, Chairman



\_\_\_\_\_  
**ROGER B. JACKSON**, Commissioner



\_\_\_\_\_  
**LAURA L. BAKER**, Commissioner



**ATTEST:**



\_\_\_\_\_  
**Mary T. Prisco**, Clerk to the Board

# Boise County Treasurer Internal Control Policy

## Office Cash

- Every morning the cash in the till and the cash box will be counted.
- If possible different employee should count the cash each day.
  - If there is only one employee in the office on any given day the cash will be counted again at closing.
- All cash will be counted/handled at the Chief Deputy's desk or in the Treasurer's office.

## Cash Payments

- All cash payments will be posted with two receipts printed.
- Both receipts will be signed by the tax payer.
- Both receipts will be signed by the Treasurer/Deputy receiving the payment.
- One receipt will be given to the tax payer.
- One receipt will go in the safe with the payment.

## Safe

- The safe is to remain locked when not in use.

## Cash Register

- Every employee will have a key to the cash register.
- The cash register will remain off when not in use and the key will be removed.

## Auditor Certificates (AC's)

- No AC's will be accepted by the Treasurer's office after 3:00 pm.
- AC's brought to the Treasurer's office are to be accepted behind the main counter area.
- Each AC with cash attached will be highlighted on the listing.
- All cash will be counted in front of the Deputy Clerk.
- Each AC is to be accounted for, initialed and dated by the Treasurer/Deputy.
- AC's will immediately be balanced.
- All transmittals will be checked for accuracy.
- Each transmittal will be initialed and dated by the Treasurer/Deputy.
- If there is any issues with the checks/cash/credit cards the AC and everything attached will be returned to the Deputy Clerk that brought it.
- Each AC will be entered into the financial program.
- Completed AC's will be placed into the departments respective boxes in the clerk's office
  - General account AC's go behind the Deputy Auditor's desk.
- AC Deposit Report goes behind the Deputy Auditor's desk.
- Checks will be deposited daily EXCEPT at the end of the month when it will be held to be deposited in the same month as the cash.
- Cash will be deposited weekly.

**Failure to comply with this Policy will result in disciplinary action up to and including Termination.**

***Employee's Signature & Date***

***Treasurer Signature & Date***

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## Boise County Solid Waste and Noxious Weed Department

Mike Bottoms, Department Head

P.O. Box 309

Horseshoe Bend, Idaho 83629

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### Transfer Station / Collection Site Money Handling Procedures

All money, receipts, waste stream logs, and release of liability sheets are to be picked up from each site approximately every two weeks. These items are collected during normal working hours for each transfer station by a designated employee.

#### SAFEGUARDING OF FUNDS.

The safeguarding of funds is of paramount importance; Solid Waste sites are provided with a locking safe to safeguard funds and are to be used exclusively for safeguarding funds, receipts and records. Employees shall be provided with only the safe combination(s) or key(s) necessary to carry out their assigned work. Safe combinations and/or keys shall be safeguarded by the employee. Safe combinations and or keys shall be controlled by the Solid Waste Supervisor and maintained in a locked file cabinet in the Solid Waste Office in Horseshoe Bend. Safe combinations shall be changed periodically or whenever an employee no longer requires access to that safe. Monetary transactions, safeguards (including the handling of combinations) and procedures to implement safeguards are subject to the standards of Work Place Conduct of the Boise County Personnel Policy; each employee shall maintain the confidential nature of this information. When otherwise not required, or at the end of each workday; all monies, balance sheets and receipts shall be locked in the provided safe. Employees shall ensure the safe; office door and site access gates are secure and locked at the end of each work day.

#### RECEIPTS FOR ITEMS THAT REQUIRE PAYMENT.

Use the three part receipt book for every item that is delivered to a collection site that is not considered Household Waste and requires payment as set by Resolution. If the customer does not want a receipt, you must still fill out a receipt to account for the money taken for the item. You can leave the customers receipt in the book or if it has been torn out, send it to the Solid Waste Office with the daily balance sheet.

**The customer MUST initial the receipt even if he/she does not want the original.**

Filling out a receipt: Fill in Date, Last Name or License Plate Number, Description of waste delivered, Amount taken, Check or Cash and Attendant signature. Keep all receipts in numerical order, being careful to not skip receipts. Skipped receipts should be VOIDED.

Receipt Books are issued by site and date range recorded in the Solid Waste Office. When receipt books are full they must be returned to the Solid Waste Office.

## DAILY BALANCE SHEETS AND CASH FUND.

Amount: Your starting Cash Fund is noted on the Daily Balance Sheet; employee must count and verify amount at the start of each work day.

Money, Receipts and Daily Balance Sheets: At the end of each day, fill out a Daily Balance Sheet. In an envelope, place the daily balance sheet, yellow copies of all receipts the cash and checks. Write site name and date on outside of envelope.

### Daily Balance Sheet Instructions:

**Solid Waste Site;** what site are you working at.

**Date;** the day the site was open.

**End of Day Cash;** total of all cash at end of day *including* the beginning of day cash fund.

**Beginning Cash;** this is printed on the balance sheet and verified at the start of each day

**Total Cash for Deposit;** this amount is the End Of Day Cash minus the Beginning Cash and should equal the same as "Total Cash for Deposit". This will help you cross check your numbers.

**Total Checks for Deposit;** total of all checks received for payment.

**Total Cash for Deposit;** total of all cash received for payment.

**Total of Receipts;** total of all receipts written for the day (check and cash).

**Total Deposit;** total of Checks and Cash received for payment and must equal "Total of Receipts"

**Signature;** the signature of the site attendant that balanced the money for the day.

**Total Amount of Daily Charge Slips;** enter the total of all Charge slip amounts.

Send in all void receipts with daily balance sheets. This is a 3 part receipt, White is customer copy, Yellow is the copy you send in with the daily balance sheets and the Pink copy stays in the receipt book.

## CHARGE SLIPS PROCEDURES/INSTRUCTIONS

Use Sales Order Books for all customers that want to charge their solid waste delivery. Ensure that the person making the delivery signs the charge slip.

Filing out the charge slip: Verify that company or person is approved to charge (check against approved charge list). Fill in Date, Name, Complete Billing Address, Phone Number, Attendant's name, signature of person making delivery, description of waste delivered and amount of the charge. This is a 3 part slip, White is customer copy, Yellow is the copy you send in with the daily balance sheets and the Pink Copy stays in the receipt book.

Who can Charge: In order to charge at any collection site, Contractors and Private Citizens shall fill out a "Solid Waste Charge Application". Application is available from the Solid Waste Office in Horseshoe Bend by calling 793-2447. Once the application is approved their name will be placed on the approved list and a copy of that list is sent to each site to be kept as a reference.

Receipt Books are issued by site and date range recorded in the Solid Waste Office. When receipt books are full they must be returned to the Solid Waste Office.

## COUNTING MONIES AND COMPLETION OF COLLECTION SITE MONEY AND RECEIPTS TRACKING LOG

Deposit envelopes from each solid waste site are collected by a designated employee at least bi-monthly with, waste stream logs and other information from each site. Site attendant / operator shall count the amount in each envelope in the presence of the designated employee picking up the deposit envelopes. The site attendant / operator and designated employee shall verify deposit amounts and sign the Site Transfer of Funds sheet kept in each safe. Deposit envelopes are then delivered to the Solid Waste Office for receipt and processing. Filled Site Transfer of Fund sheets shall be maintained in the Solid Waste Office.

Envelopes are opened, Daily Balance Sheets are date stamped received and cash and checks counted and verified against individual Daily Balance Sheets, person counting monies initials deposit amount on Daily Balance Sheet to show agreement between yellow receipt copies received and cash and checks received. Receipt serial numbers along with the corresponding amounts of cash and checks are entered into an electronic spread sheet (tracking log). After all envelopes are counted and entered on the spreadsheet, the spread sheet is printed and signed by the person providing the initial count. Any monetary or other discrepancies will be immediately reported to the Solid Waste Supervisor.

The spread sheet, Daily Balance Sheets, yellow receipt copies, cash and checks are counted by a second employee who initials and signs in agreement with the first count of receipts, cash and checks.

The cash for deposit is converted to a Postal Money Order for transmittal to the Boise County Clerk's Office at the Horseshoe Bend Post Office. The cost of the money order is deducted from the Solid Waste Petty Cash account. Petty Cash is maintained in a locked file drawer under the custody of the Office Administrative Assistant and reconciled monthly by two employees. Petty Cash on hand should not exceed One Hundred Dollars.

## TRANSMITTAL OF FUNDS TO CLERK'S OFFICE

The Postal Money Order amount and all checks received are entered on the Boise County Transmittal Report along with the amounts and account numbers for deposit. The Transmittal Report is signed by the person preparing the transmittal from the received monies (money order and checks) and checked and signed by a second employee. The transmittal is copied and the copy is retained with a copy of the money order in the solid waste office along with the yellow receipt copies, Daily Balance Sheets and tracking log.

The Boise County Transmittal Report, money order and checks for deposit are placed in an envelope, sealed and hand delivered to the Horseshoe Bend Court House Annex to be mailed to the Idaho City Clerk's Office.

## CHECKS RECEIVED FOR PAYMENT (NOT FROM SOLID WASTE COLLECTION SITES)

Checks received by the Solid Waste Office via mail are opened, amounts are matched to invoices. Invoice is marked paid in Quick Books. Hard copy of invoice is marked paid and transferred from "pending" to "paid" file. All checks received are entered on the Boise County Transmittal Report along with the amounts and account numbers for deposit. The Transmittal is signed by the person preparing the transmittal from the received checks and signed by a second employee. The transmittal and checks are copied and the copies are retained. The Boise County Transmittal Report, money order and checks for deposit are placed in an envelope, sealed and hand delivered to the Horseshoe Bend Court House Annex to be mailed to the Idaho City Clerk's Office.

VERIFICATION OF AUDITOR CERTIFICATE (AC) AND TRANSMITTAL

Boise County Transmittal Report is signed by the Boise County Auditor and Boise County Treasurer and returned to the Solid Waste Office with an AC that has been initialed by the Auditor and signed by the Treasurer. The AC is checked with the amounts and account numbers verified and filed with the appropriate tracking log, receipts and daily balance sheets and filed by date.

Presented to the Boise County Board of Commissioners on \_\_\_\_\_, \_\_\_\_\_ 2016.

By Mike Bottoms, Solid Waste / Noxious Weed Supervisor \_\_\_\_\_.

Reviewed and Approved by the Board on \_\_\_\_\_, \_\_\_\_\_ 2016.

Alan Ward, Chairman of the Board: \_\_\_\_\_.

**Failure to follow this procedure and comply with Internal Controls for Financial Reporting Resolution #2015-22 adopted March 24, 2015 by the Board may result in disciplinary action up to and including termination of employment.**

I, \_\_\_\_\_ have read and understand the above procedure.  
Print name

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Witness Date

Site Transfer of Funds <sub>12/21/2015</sub>		Boise County Solid Waste, 208-793-2447 Box 309, Horseshoe Bend							
	Date	Amount	Attendent / Operator	Received By		Date	Amount	Attendent / Operator	Received By
1					26				
2					27				
3					28				
4					29				
5					30				
6					31				
7					32				
8					33				
9					34				
10					35				
11					36				
12					37				
13					38				
14					39				
15					40				
16					41				
17					42				
18					43				
19					44				
20					45				
21					46				
22					47				
23					48				
24					49				
25					50				

## CASH HANDLING FOR CLERK'S OFFICE

Opening procedures done by Deputy Payroll Clerk: (If unavailable, two deputy clerks must be present for opening procedures.)

- 1) Unlock safe
- 2) Take out register drawer
- 3) Count cash in drawer to ensure \$50.00 is in till.
- 4) Transmittal – count cash, add up checks, and verify credit card total on transmittal matches the printed report from the night before. All must match what is on the transmittal.
- 5) Attach all moneys and paperwork together, put in an inter-office envelope with date of transmittals and initial.

Closing procedures done by Deputy Recorder: (If unavailable, two deputy clerks must be present for closing procedures.)

- 1) Print end of day Register Tape
- 2) Print Revenue Detail Report from CAI
- 3) Print Simplifile E-Recording Report
- 4) Balance register tape with both reports
- 5) Count register till and record totals on Daily Transmittal Template.
- 6) Pull any money's over \$50, along with checks, money orders, and credit card slips, and attach to transmittal, along with copies of revenue detail and Simplifile e-recording reports.
- 7) Place all paperwork and register till in vault and lock.

Receiving of transmittals from other departments/delivery to Treasurer's Office:

- 1) County employee brings transmittal and any money to clerk's office. The employee is present while clerk's office employee counts all cash, checks, credit card slips, money orders to verify they all match the transmittal. Deputy Recorder and Deputy Payroll Clerk are designated to be money counters and do not have access to CAI Financial. (If neither of these two positions are available, other Deputy Clerks are authorized to count money, however, two deputy clerk employees must participate. Clerk's office employee signs and dates the original, which stays with the money in the clerk's office safe, and a copy is returned to the department employee who brought the transmittal.
- 2) Signed and dated transmittals are collected during the hours of 8:00 a.m. and 11:00 a.m. and then delivered to the Deputy Administrative Clerk, who prepares an auditors certificate (AC) for each transmittal. If the assigned AC preparer is absent, all transmittals/monies are then locked in the Clerk's safe until the ACs can be prepared.
- 3) Deputy Administrative Clerk delivers a hard copy of all ACs, monies, and the log of ACs, directly to the Treasurer's Office. Clerk's employee stays present while Treasurer's employee counts any cash and signs/dates all transmittals.
- 4) If auditor's certificates are not completed until late afternoon, they are locked in the safe until the following morning and then taken to the Treasurer's office for verification and signatures.

## Receiving Indigent Payments

- 1) Every payment is recorded in a 3-part receipt book.
- 2) White copy goes to customer/copy of white receipt goes to Indigent clerk, unless payment is mailed into Clerk's Office, then the white copy is given to the Indigent Clerk. The yellow copy goes with the payment for the auditor's certificate. The pink copy stays with the receipt book.
- 3) Deputy Indigent Clerk enters payment(s) from receipt(s) into CAI Indigent, then generates the daily report, along with a transmittal and delivers to Deputy Recorder. The Deputy Recorder verifies all information is correct and balances, then signs transmittal. Deputy Administrative Clerk prepares auditor's certificate in CAI Financial and delivers AC, transmittal, and monies to Treasurer's Office.
- 4) All Deputy Clerks may receive/receipt indigent reimbursement payments EXCEPT FOR the Deputy Indigent Clerk (as they have full access to CAI Indigent, others do not).

## P&Z DEPARTMENT CASH HANDLING PROCEDURES

APPROVED BY THE BOARD	DATE:
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1. Opening of cash register each working day in the a.m.:
  - a) Employee 1 counts money from the night before and enters the “start” amount; and
  - b) Signs the daily register (copy attached) verifying the dollar amount of the “start” money for the day.
  - c) Prepares the Daily Transmittal, see #5below.
2. Daily operations:
  - a) A receipt is prepared for all money received by P&Z on a case by case basis.
  - b) Each individual transaction is rang into the cash register by Employee 4.
3. Writing receipts: (three part receipts are used)
  - c) The white copy is given to the customer.
  - d) The yellow copy of the receipt is paper clipped to the check, cash or credit card receipt and put under the change drawer of the cash register.
  - e) The pink copy is left in the receipt book.
  - f) If the receipt is for Cash, have the customer initial the receipt prior to handing them their copy.
  - g) Receipts shall be used in numerical order.
  - h) If a receipt is “voided” it shall be marked “voided” and all copies remain in the receipt book.
  - i) If a receipt is skipped it shall be voided and left in the receipt book.
4. Closing of the cash register:
  - a) Each night Employee 2 closes the cash register by running the “X” report.
  - b) Employee 2 signs the daily register showing the amount taken in and ending dollar amount, and puts the cash on hand in the envelope and places it in the secure location for the office.
5. Daily transmittal (DT) form:
  - a) Is prepared by an Employee 1, comparing the amounts to the daily cash register tape. Employee 1 dates, signs and makes a copy of the DT; and, attaches the money and yellow copy of receipts to the original DT.
  - b) Prior to preparing the DT form:
    - a) Put receipts in numerical order before data entry on Daily Transmittal form.
    - b) Enter the data from the receipt and/or check onto the Daily Transmittal form.
    - c) Double check the cash register tape balances to the Daily Transmittal balances.
    - d) If they are correct and balance save the Daily Transmittal and print.
    - e) Sign the printed Daily Transmittal and make a copy.
    - f) Give the original and copy; along with the money to the designated employee for review and signature.
  - c) Both the original DT and copy are reviewed by the Employee 2 to verify dollar amount of the Daily Transmittal to the Cash Register tape and amount being transmitted to the Clerk’s office. Employee 2 signs both the original and copy.
  - d) Employee 2 delivers the DT, and the copy, with receipts and money to the Clerk’s office during the time frame as established by the Clerk.

## P&Z DEPARTMENT CASH HANDLING PROCEDURES

- e) The Clerk's office deputy counts the money for the DT and signs both the original and copy of the DT. The copy is given back to the P&Z Employee 2.
  - f) Employee 2 brings the copy to P&Z office and attaches the individual cash receipts to the bottom of the DT and places the DT in the FY DT notebook.
9. Receiving A/C from Treasurer Office:
- a) When the A/C is received from the Treasurer's office Employee 4 matches it to the DT in the FY DT notebook.
  - b) Double checks that the original daily transmittal was signed by the Treasurer's Office, all monies are in the proper account numbers and match the amounts, and the total of the A/C matches the total on the DT and is signed by the Treasurer's office.
  - c) The A/C is then stapled to the front of the DT and placed in the FY DT notebook, which is kept on the bookshelf.
10. This policy will be reviewed by all staff in the P&Z department at least once per year and revised as necessary. Failure by an employee to comply with this policy is cause for disciplinary action by the supervisor/department head and may include termination.
11. Readjustment of the schedule of each employee's duty will occur when an employee has requested time-off; with review and approval of the Administrator.

By: \_\_\_\_\_  
P&Z Administrator Rora A. Canody

Reviewed and explained to staff on \_\_\_\_\_

Staff signature acknowledging this policy and consequences of not following this policy.

\_\_\_\_\_  
Employee signature

\_\_\_\_\_  
Date

# Money Handling Procedures and Policy--Community Justice

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Approved by the board:	Date:
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All funds received by Community Justice will be delivered to the Clerk's Office as soon as it is prepared and the following steps done. This includes but is not limited to monies received for community service, programs, or donations.

- Receipt is prepared for all monies received by Boise County Community Justice. Including cash, check or card. Receipt shall be prepared in front of the customer.
  - o The **white** copy is given to the customer.
  - o The **yellow** copy will be attached by paper clip to the check, cash or card receipt and put into the Transmittal envelope
  - o The **Pink** copy stays in the receipt booklet
  - o If the receipt is voided the original copy shall be left in the book along with all carbon copies.
  - o Receipts shall be used in numerical order. Skipped receipts shall be voided and left in the book.
- CASH
  - o The customer shall initial the receipt for all cash receipts.
- CHECK
  - o Checks shall be made out to Boise County Community Justice
  - o Post dated checks shall not be accepted for payment.
- Transmittal Report
  - o Each day Administrative Assistant checks the Transmittal envelope to see if monies were received the previous day after the Clerk's office closed.
  - o Administrative Assistant counts and records all monies on the Transmittal Sheet. Signs and dates on the "prepared by" line.
  - o Administrative Assistant brings the transmittal sheet directly to Director of Community Justice, if Director of Community Justice is not there or engaged elsewhere then it is to go directly to the Community Justice Officer.
  - o Director of Community Justice or Community Justice Officer counts and signs and dates on the "SECOND IN DEPARTMENT" line.
  - o Administrative Assistant delivers the transmittal original along with all monies to the Clerk's Office on any day that we receive funds as long as there is someone in the Clerk's office authorized to receive funds from our department.
  - o The Clerk's deputy counts the money for the transmittal and signs and dates original.
  - o Administrative Assistant makes copy of Transmittal with the three signatures and the copy is given back to clerk's deputy.
  - o Administrative Assistant brings the copy to the Community Justice Office and places the copy of the transmittal report into the waiting binder.

# Money Handling Procedures and Policy--Community Justice

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- A/C
  - o When the A/C and receipts are received from the Treasurer's office, Administrative Assistant places the documentation in the inbox of the Director of Community Justice.
  - o Director of Community Justice matches it to the transmittal in the Fiscal Year Binder. (This includes double checking that the original transmittal was signed by the Treasurer's office, all monies are in the proper account numbers and match the amounts, and the total of the A/C matches the total on the transmittal.)
  - o The A/C is then stapled to the front of the transmittal and placed in the Fiscal Year Binder.

This policy will be reviewed by all Community Justice staff at least once a year and revised as necessary. Failure by an employee to comply with this policy is cause for disciplinary action by the department head.

Presented to the Board of County Commissioners on January 12<sup>th</sup>, 2016

By: \_\_\_\_\_  
Community Justice Administrator-

Reviewed and explained to staff on \_\_\_\_\_

Failure to follow this Policy will result in consequences which may include Termination.

\_\_\_\_\_  
\_\_\_\_\_

## MONEY HANDLING IN ASSESSOR'S DEPARTMENT:

1. Opening of cash register each morning:
  - Employee 1 counts money from the night before, initials the receipt tape and places money in the register. Also initials spreadsheet kept in safe with opening cash amount.
  - Opening amount should match ending of pervious day cash.
  - Employee counting money in the morning must be different than the employee that counted the night before.
  - Money must be counted at designated desk.
  
2. Closing of the cash register:
  - At 4:30 pm each night employee 1 closes the register by running the "X" report.
  - Employee 2 counts all money received for that day, and documents funds on the transmittal report. All monies are then placed in a sealed envelope, dated, signed and placed in the safe.
  - The \$75.00 (opening amount for register) is then re-counted, initials receipt tape and places money in money box. Enters closing amount on spreadsheet and initials.
  - Once all monies have been counted and matched up with the state report, employee 1 closes out the register by running "Z" report.
  
3. Daily transmittal form:
  - Daily transmittal form is to be filled out by employee 1.
  - Both employee 1 and employee 2 must sign the original and copy of the daily transmittal.
  
4. The safe is to remain locked at all times, with only authorized employees having the safe combination.
  
5. The register drawer is to remain open at the end of the day.
  
6. The daily transmittal and deposit are taken to the Clerk's Office by DMV manager or Chief Deputy. If those people are not able to take it to the Clerk's office then the Assessor is the only other authorized person to deliver it to the Clerk. If there isn't an authorized person available, the money and transmittal are to be placed back into the safe.

7. The Clerk's Office must count all money while the Assessor's employee is present. Once all money has been counted and verified, the Clerk's Office must sign both the original and copy of the transmittal. The copy is then given back to the Assessor's employee to be filed.
  
8. When the A/C is received from the Treasurer's Office, it is verified that both the Clerk's Office and Treasurer's Office has signed the A/C. It is then attached to the transmittal and filed. The transmittals are boxed up and labeled each month, once all A/C's have been received. The end of month boxes are then stored in the basement.



# *BOISE COUNTY*

## *Emergency management*

P. O. Box 189  
Idaho City, ID 83631  
(208) 392-4411  
FAX (208) 392-4108

December 29, 2015

### CASH RECEIPTING PROCEDURES

The Emergency Management Department does not handle cash or receive payments from individuals. All grant documents utilize the Clerk's Office address and proceeds are sent directly to the Clerk's Office. All proceeds into the Department are by check or electronic transfer. The Clerk's Office then implements its procedures, producing an Auditor's Certificate and informing the Emergency Management Department.

John P. Roberts  
Emergency Management Coordinator

## Cash handling procedures for HSB Courthouse Annex:

### **Morning Procedures:**

- Balance reports and count the money in the cash register. If there are two of us here, one Deputy Clerk does the reports and the other Deputy Clerk counts the cash. (One full time employee, one part time, 3 days per week employee.
- For ITD activity (Assessor's Department) match the previous day's receipts to payment method (cash, check or credit card). The total must match the total on the ITD State report.
- For ITD drivers' license/CWP activity (Sheriff's Department), match the checks/cash/credit card payments with the associated log sheet. The total amount must match the state report.

### **Closing Procedures:**

- All monies received for the day (cash/checks/credit card) are totaled and balanced against the cash register receipt.
- Run state reports.
- All reports, log sheets, miscellaneous receipts, and the till, all get locked in a file cabinet. A smaller safe, securable to the floor, is on order. Placement within building will be determined at a later date.
- Write out the amount of money that requires a money order purchase and place in an envelope with the cash. Depending on work schedule, one or both Deputy Clerks go to the Post Office to purchase the money order(s). A log sheet of the money spent on money orders and postage is maintained, and the full time Deputy Clerk receives reimbursement monthly, via an expense report and receipts.

### **Daily Procedures:**

Register balance of \$150 will be established.

Assessor transactions (titles and registrations): write the license plate # on any check we receive. For credit card payments, make a CC notation on our copy of the receipt, and cash payments are what is left over.

Sheriff transactions: keep a running log sheet that includes the name of the customer, what they came in for, and their method of payment. Always write a receipt for cash payments and all non-DMV transactions.

Treasurer, Recorder, and Court transactions: always write a receipt regardless of payment method.

Failure to follow these procedures will result in disciplinary action including and up to termination.

## Cash Handling Procedures - Court Office, Idaho City

### Open procedures done by Deputy Court Clerk, Magistrate In-Court Clerk

- 1) Cash drawer, monies and reports, are removed from locked cabinet.
- 2) A running balance of \$134.15 is maintained in the cash drawer.
- 3) Deputy Court Clerk (someone other than closing procedures from night before) counts monies and confirms that it balances with the reports ran from the night before.
- 4) Deputy Court Clerk then hand delivers monies and reports to the Clerk's Office across the street.
- 5) The Deputy Court Clerk must watch as the representative from the Clerk's Office counts the funds, signs and dates as receiving, and provides a copy of signed transmittal to the Deputy Court Clerk.

### Closing procedures done by Deputy Court Clerk, Jury Commissioner

- 1) Run and print the end of day ISTARs report.
- 2) Daily ISTARs report is balanced to daily receipts (cash, checks, credit cards)
- 3) Once report is balanced to receipts, a transmittal is prepared, signed, and dated.
- 4) A copy of transmittal is emailed to Treasurer's Office.
- 5) Cash drawer, monies, and reports are locked up for the evening.

Failure to follow these procedures will result in disciplinary action including and up to termination.



ID 83631

Boise County Sheriff

3851 Hwy 21 / PO Box 189

(208)392-4411

(208)392-4108 fax

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**Ben Roeber, Sheriff**

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1. Opening of cash register each working day in the a.m.:
  - a) Employee 1 counts money from the night before and enters the "start" amount; and
  - b) Signs the daily register (copy attached) verifying the dollar amount of the "start" money for the day.
  - c) Prepares the Daily Transmittal, see #4 below.
  
2. Daily operations:
  - a) Receipts are prepared for all money received by the Sheriff.
  - b) Have the customer initial the receipt prior to handing them their copy.
  - c) Each individual transaction is rang into the cash register by Employee 1 or 2.
  - d) A copy of the receipt is paper clipped to the check, cash or credit card receipt and put under the change drawer of the cash register. \*\*
  
3. Closing of the cash register:
  - a) At 4:45 p.m. each night Employee 2 closes the cash register by running the "X" report.
  - b) Employee 2 signs the daily register showing the amount taken in and ending dollar amount, and puts the cash on hand (\$91.90) left in cash register.
  
4. Daily transmittal form:
  - a) Is prepared by an Employee 2 with review of amounts to cash register tape. Dates, signs and makes a copy of the DT.
  - b) Both the original DT and copy are reviewed by the Employee 1 to verify dollar amount of the Daily Transmittal to the Cash Register tape and amount being transmitted to the Clerk's office. Employee 1 signs both the original and copy.
  
5. Employee 1 delivers the DT, and the copy, to the clerk's office each day.
  
6. The Clerk's office deputy counts the money for the DT and signs both the original and copy of the DT. The copy is given back to the Employee 1.

7. Employee 1 brings back the copy to Sheriff's office with attached receipt copies to the DT and places the DT in the DT file.

8. When the A/C is received from the Treasurer's office Employee 2 matches it to the DT in the notebook. In doing so, double checks that the original daily transmittal was signed by the treasurer's office, all monies are in the proper account numbers and match the amounts, and the total of the A/C matches the total on the DT.

8. The A/C is then matched to the DT and placed in the DT file, which is kept in the file cabinet in the Civil Office.

This policy will be reviewed by all staff in the Sheriff Civil department at least once per year and revised as necessary. Failure by an employee to comply with this policy is cause for disciplinary action by the supervisor.

\*\*three (3) part receipt books are used and marked by fiscal year and kept in our back room.

9. Readjustment of the schedule and of each employee's duty will occur when an employee has requested time-off; with review and approval of the Administrator.

**10. Failure to following this policy will result in consequences which may include termination of employment.**

When preparing the Daily Transmittal:

1. Put receipts in numerical order before data entry on Daily Transmittal form.
2. Enter the data from the receipt and/or check onto the Daily Transmittal form.
3. Double check the cash register tape balances to the Daily Transmittal balances.
4. If they are correct and balance save the Daily Transmittal and print.
5. Sign the printed Daily Transmittal and make a copy.
6. Give the original and copy; along with the money to the designated employee for review and signature.

By: \_\_\_\_\_

Sheriff Ben Roeber

Reviewed and explained to staff on \_\_\_\_\_

Staff signature acknowledging this policy and consequences of not following this policy.

\_\_\_\_\_

39 BROWNLEE ROAD  
HORSESHOE BEND ID 83629  
PHONE# (208) 793-2380  
FAX# (208) 793-2390  
BILL JONES; SUPERINTENDENT

**BOISE COUNTY ROAD & BRIDGE DEPARTMENT**

January 8, 2016

**BOISE COUNTY ROAD & BRIDGE DEPARTMENT CHECK HANDLING POLICY**

Boise County Road & Bridge Department does not accept cash or credit card payments.

When the Boise County Road & Bridge Department receives a check the amount is documented on the transmittal report and signed by the employee who prepared the report. A second signature is required by the Superintendent or Assistant Superintendent upon review of the check and transmittal report.

A copy of the check and signed transmittal report will be kept on file in order to verify the transaction with the Auditor's Certificate and the FN601 report.

The check and transmittal report will be stored in a secured location if it is not being transmitted to the Boise County Clerk's office the same day it is filled out.

The check and transmittal report will be delivered to the Clerk's office by the Superintendent, Assistant Superintendent or designated employee. A signed copy of the transmittal will be required when delivered to the Clerk's office.

Failure to follow this Policy will result in consequences which may include Termination.

Presented to the Board of County Commissioners on January 12, 2016

By: Chuck Morgan for Bill Jones  
Road & Bridge Superintendent Bill Jones



## EBCAD CASH HANDLING POLICY

All monies received by EBCAD will be delivered to the County Clerk's office as soon as practical using the following processes;

- 1) The EBCAD Personnel Officer and EBCAD Director of Operations will receive monies received at the Clerk's office and then;
  - a. Monies received will be delivered to the EBCAD office and placed in the safe.
  - b. The EBCAD Billing Clerk will pick-up monies in the safe and then complete step 2,a – d.i, as applicable.
  
- 2) The EBCAD Billing Clerk will pick up monies from the EBCAD office safe and then;
  - a. Process payments in EBCAD's financial system,
  - b. Prepare a county "Cash Transmittal Form" and sign,
  - c. Deliver the "Cash Transmittal Form" and moneys (Money Packet) to the EBCAD office,
  - d. The Money Packet will be verified and signed-off by the EBCAD Director of Operations and a copy of the verified (signed) transmittal will be given to the EBCAD Billing Clerk,
    - i. If the EBCAD Director of Operations is unavailable to sign, the Money Packet will be placed in the EBCAD safe until it can be verified by the EBCAD Director of Operations,
    - ii. Once verified, a copy of the verified (signed) transmittal will be given to the EBCAD Billing Clerk,
    - iii. The completed Money Packet will then be delivered to the County Clerk's office by the EBCAD Director of Operations,
      1. The Money Pack shall remain in the EBCAD safe until such time delivery to the County Clerk's office is practical.
    - iv. The EBCAD Director of Operations will make a copy of the entire Money Packet for EBCAD records,
    - v. The EBCAD Director of Operations shall receive a copy of the verified (signed) "Cash Transmittal Form" from the receiving employee(s) of the County Clerk's office,
    - vi. The EBCAD Director of Operations shall provide a final copy of the completed "Cash Transmittal Form" with the copied documents to the EBCAD Billing Clerk for reconciliation and filing.



- 3) Completed cash packets that are put into the safe will be verified by the EBCAD Director of Operations and then submitted to the Clerk's office for deposit.
- 4) A copy of the signed "Cash Transmittal Form" will be given to the EBCAD Billing Clerk for filing.

This policy shall be reviewed annually by the EBCAD Director of Operations for necessary changes as appropriate.

This policy shall be reviewed by all EBCAD administrative staff annually for content and understanding.

Failure by an employee to comply with this policy is cause for disciplinary action including and up to termination.



## Cash Handling Policy Acknowledgement

I have been provided a copy and have reviewed the content of the EBCAD Cash Handling Policy.

By signing below, I acknowledge receipt of the policy and agree to comply with its content.

I understand that failure by an employee to comply with this policy is cause for disciplinary action including and up to termination.

\_\_\_\_\_  
EBCAD Employee                      Date

\_\_\_\_\_  
Witness                                      Date

