



# BOISE COUNTY

## RESOLUTION #2016-05

### A BOISE COUNTY RESOLUTION ADOPTING BOISE COUNTY CASH HANDLING POLICY, 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.

**NOW THEREFORE BE IT RESOLVED** that the Board of County Commissioners hereby establishes a policy setting forth cash handling procedures for each department of the County, including a transmittal template to be used consistently throughout the County for the receipting of funds, and said policy is reflected on the attached Exhibit A and B.

**APPROVED and ADOPTED** in open session this 12<sup>th</sup> day of January, 2016.

#### BOISE COUNTY BOARD OF COMMISSIONERS

Handwritten signature of Alan D. Ward in black ink.

ALAN D. WARD, Chairman

Handwritten signature of Roger B. Jackson in black ink.

ROGER B. JACKSON, Commissioner

Handwritten signature of Laura L. Baker in blue ink.

LAURA L. BAKER, Commissioner

#### ATTEST:

Handwritten signature of Mary T. Prisco in blue ink.

Mary T. Prisco, Clerk to the Board

## 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.