



# BOISE COUNTY

## RESOLUTION #2023-22

### 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

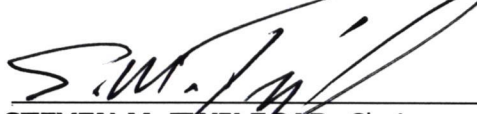
**WHEREAS**, the Board of County Commissioners recognizes the need for an amendment to the procedures utilized by the Clerk/Recorder, Community Justice Department, the Solid Waste Department, the Boise County Court House, the Road & Bridge Department, the Sheriffs' Office, the Assessors' Department, the Horseshoe Bend Annex, the Treasurers' Office, the East Boise County Ambulance District (EBCAD), and the Planning & Zoning Department; and

**NOW THEREFORE BE IT RESOLVED**, that the Board of Boise County Commissioners does hereby rescind Boise County Resolution #2018-31, and

**IT IS FURTHER RESOLVED** that Resolution #2023-22, known as the Boise County Cash Handling Policy, be effective as of May 30<sup>th</sup>, 2023.

**APPROVED and ADOPTED** in open session this 30<sup>th</sup> day of May, 2023.

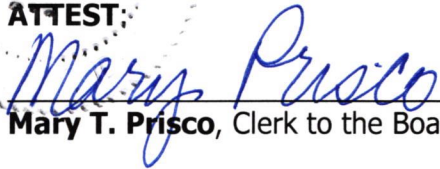
**BOISE COUNTY BOARD OF COMMISSIONERS**

  
\_\_\_\_\_  
**STEVEN M. TWILEGAR**, Chairman

  
\_\_\_\_\_  
**CLAY S. TUCKER**, Commissioner

  
\_\_\_\_\_  
**LINDY E. LINDSTROM**, Commissioner

**ATTEST:**

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



## 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.
  - Opening amount should match ending of pervious day cash (\$75.00).
  - Employee counting money in the morning must be different than the employee that counted the night before.
  
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 register drawer is to remain open at the end of the day.
  
5. The daily transmittal and deposit are taken to the Clerk's Office.
  
6. 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 Assessors employee to be filed.
  
7. 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 records room at the Sheriff's Office.

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

## CASH HANDLING FOR CLERK'S OFFICE

Opening procedures done by Deputy Payroll Clerk: (If unavailable, two deputy clerks must be present for opening procedures, however if only one is available an employee from the Assessors' Office may be present to verify and sign.)

- 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. Verify transmittal matches the printed reports from the night before.
- 5) Attach all moneys and paperwork together, (i.e. transmittal/revenue report/Simplifile report/point & pay report-if needed/and any receipts-cash & credit card) 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, however if only one is available an employee from the Assessors' Office may be present to verify and sign.)

- 1) Print end of day Register Tape per the instructions next to the register
- 2) Print Revenue Detail Report from CAI
- 3) Print Simplifile E-Recording Report
- 4) Print Point & Pay Credit Card Report
- 5) Balance register tape with all reports
- 6) Count register till and record totals on Daily Transmittal Template.
- 7) 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.
- 8) Place all paperwork and register till in vault and lock.

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

- 1) County employees bring transmittals and all money to the 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 (A/C) for each transmittal. If the Deputy Administrative Clerk is unavailable the Elections Director is the back-up for preparation of the auditors certificates (A/C). If the assigned A/C preparer is absent, all transmittals/monies are then locked in the Clerk's safe until the A/Cs can be prepared.
- 3) If for any reason the data entered into the system does not balance with what is entered onto the transmittal, the transmittal will be returned to the department along with all monies and backup documents, to be corrected.

- 4) 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 all cash and signs/dates the A/C log.
- 5) 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).

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

---

Signature

---

Date

## COMMUNITY JUSTICE CASH HANDLING POLICY & PROCEDURES

### Purpose

This policy is to provide direction for the proper management of money by employees responsible for receiving, handling, and safeguarding cash and cash equivalents. The timely and proper handling of money provides for the improved control of funds which reduces the risk of loss due to errors, carelessness, or theft. This policy is for the protection of county monies and for the protection of employees responsible for cash handling.

### Definitions

**"Monies"** is money in any form, including currency (coins and bills), checks, or money orders. Foreign currency is not included and will not be accepted.

### Policy

BCCJ employees may accept cash or cash equivalents for department related business, except for court-ordered fees, fines or restitution.

### Procedures

#### General:

1. All monies received, except for court related fees, will be delivered to the Clerk's office the day they are received during the timeframe as established by the Clerk. If monies are received after the acceptable time, they must be delivered the following business day.
2. All monies received relating to court fees and/or probation fees will be delivered to the courthouse the day they are received during regular business hours. If monies are received after hours, they will be delivered the following business day.
3. Cash received will not be used for making change, refunds, petty cash purposes, etc. Under no circumstances should an employee keep department monies with their own personal funds (e.g. in a personal bank account, taking it home for safekeeping, keeping it in a purse or wallet, etc.).
4. Money is not to be held for others.
5. Two employees are required to process money received by the department, hereafter referred to as "Employee 1" and "Employee 2." If only one employee is present at the time the money is received, they must find another county employee to be Employee 2.

#### Security:

1. Monies must never be left unattended and if they cannot be immediately deposited, they must be appropriately secured in a locked place. For overnight storage, money should be kept in a safe or locked container. The safe or locked container is to remain locked at all times, with only authorized employees having access to the combination or key.

2. An authorized employee must check the safe every business day. The administrator, probation officer and administrative assistant have authorized access to the safe and should communicate daily to ensure the safe is checked for monies needing to be deposited.
3. Unauthorized persons are not allowed in areas where cash is secured.
4. Do not accept money if you feel unsafe or uncomfortable.

#### Receipting:

1. Receipts will be completed in a designated receipt book that has pink and yellow copies of the original receipt.
2. The original white copy is given to the customer.
3. The yellow copy of the receipt is paper clipped to the check, cash, or money order and put into a transmittal envelope.
4. The pink copy is left in the receipt book.
5. Receipts must be used in numerical order.
6. If a receipt is skipped or voided, it will be marked "voided" and all copies must remain in the receipt book.
7. Receipts must be completed for all money received by the department, regardless of whether a client wants a receipt. A receipt will immediately be mailed for all money received by mail.
8. Checks must be made out to "BCCJ." Verify the check has a bank name listed, check number, routing number, bank account number and signature. Verify the amount written in numbers matches the amount written in words. Do not accept post-dated checks and do not agree to hold a check for future deposit.
9. Cash must be counted in the presence of the person presenting it for payment. A copy of the receipt should be given to the walk-in client and the client must initial the receipt.

#### Transmittals:

1. Employee 1 prepares the transmittal form, including signing and dating it. Employee 1 then attaches the money and yellow copy of the receipt.
2. The transmittal form is then reviewed by Employee 2 to verify the dollar amount. Employee 2 then signs and dates the transmittal form. The money is then placed in an envelope.
3. Employee 1 or 2 delivers the transmittal and the envelope with the payment and receipt, to the Clerk's office.
4. The employee who delivers the transmittal will be present while the Clerk's office deputy counts the money to verify it matches the information on the transmittal form. The Clerk's deputy will sign and date the transmittal and the employee must leave with a fully signed copy of the transmittal form.
5. The copy of the transmittal form is placed in a designated filing location.

**Auditor's Certificate (A/C):**

1. When the A/C and receipts are received from the Treasurer's office, the documentation is to be given to the department head.
2. The department head is responsible for verifying the monies were placed in the appropriate accounts and the amounts were correct.
3. The A/C and copy of the transmittal will be placed in a designated filing cabinet.

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

## **CASH HANDLING PROCEDURES FOR COURT OFFICE**

### Opening procedures done by Deputy Court Clerks

- 1) Cash drawer, monies, and reports from the previous day are removed from the safe.
- 2) A running balance of \$100.00 will be maintained in the cash drawer.
- 3) The cash drawer is to be counted every morning prior to accepting payments to verify that the balance is \$100.00. This count is to be done by a person other than the person who closed out the till the night before.
- 4) The clerk then delivers the money to the Clerk's Office by 11:00 am.
- 5) The Deputy Court Clerk then must watch as the representative from the Clerk's Office counts the funds, signs, and dates as receiving and provides a copy of the signed transmittal to the Deputy Court Clerk.

### Closing procedures done by Deputy Court Clerks

- 1) Close tills in Odyssey, run and print end of day transaction report for each till closed. Each clerk is responsible for closing and balancing their assigned tills in Odyssey. The person preparing the Boise County transmittal is responsible for closing the efile, epayment, tax intercept and Horseshoe Bend tills.
- 2) Daily transaction report is balanced by each clerk assigned to that till. Once the till is balanced to receipt, it will be submitted to the clerk processing the Boise County Transmittal.
- 3) The person preparing the Boise County transmittal will attach each daily transaction report to the Boise County transmittal. Once all reports are prepared, printed and attached, the paperwork and money receipts are given to the supervisor to reconcile to Odyssey.
- 4) The drawer and monies are to be locked up every night in the safe.
- 5) Payments that aren't processed are to be locked up as well. No money is to be left on individuals desks.

### General

Any void or reversal of a transaction is to be approved by the supervisor. Any void or reversal over \$25.00 will require a note explaining what happened to cause the void/reversal. The supervisor will sign off on all voided and reversed transactions.

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



## 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 if after 11am.
  
- 2) The EBCAD Director of Operations 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",
  - c. The Money Packet will be verified and signed-off by the EBCAD Director of Operations,
    - i. The Money Packet will be placed in the EBCAD safe until it can be verified by additional parties at the County Clerks office,
    - ii. 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.
    - iii. 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,
    - iv. The EBCAD Director of Operations shall provide a final copy of the completed "Cash Transmittal Form" and will file that document with the auditor's certificate.

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

**Cash handling procedures for HSB Annex:**

**Morning Procedures:**

- Count money in register to confirm starting balance of \$150 (initial and date calculator tape with money denominations).

**Daily Procedures:**

- For ITD activity (Assessor's Department) match the receipts to the payment method (cash, check or credit card). The total must match the total on the ITD COAL report.
- Assessor transactions: (titles and registrations) write the license plate number on any checks we receive. For credit card payments, make a CC notation on our copy of the receipt. Always write a receipt for cash payments and have the customer sign or initial the receipt.
- For ID cards, driver's license and CWP activity (Sheriff's Department), match the checks, cash and credit card payments with the associated log sheet. The total amount must match the ITD COAL report.
- Sheriff transactions: keep a log sheet that includes the name of the customer, transaction type and their method of payment. Always write a receipt for cash payments and have the customer sign or initial the receipt.
- Treasurer and Court transactions, always write a receipt regardless of payment method.

**Closing Procedures:**

- Run all ITD COAL reports and credit card reports.
- All monies received for the day (cash, check and credit card) are totaled and balanced against the cash register receipt and the ITD COAL report.
- All reports, transmittals, log sheets, miscellaneous receipts and the register till are to be locked in the safe.
- Document the amounts that require a money order and place in an envelope with the cash. One Deputy Clerk will 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 Deputy Clerk receives reimbursement monthly via an expense report and receipts.
- Count money in register to confirm ending balance of \$150 (initial and date calculator tape with money denominations).
- All cash, checks, money orders etc. should be locked up in the safe at all times and never left out on desks, counters, tables etc.

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



Scott Turner

## P&Z DEPARTMENT CASH HANDLING PROCEDURES

APPROVED BY THE BOARD

DATE:

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 verifying the dollar amount of the "start" money for the day.
  - c) Prepares the Daily Transmittal, see #5 below.
2. Daily operations:
  - a) A 3 part receipt is prepared for all money received by P&Z.
  - b) Each individual transaction is rang into the cash register by an Employee.
3. Writing receipts: (three part receipts are used)
  - a) The white copy is given to the customer.
  - b) 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.
  - c) The pink copy is left in the receipt book.
  - d) If the receipt is for Cash, have the customer initial the receipt prior to handing them their copy.
  - e) Receipts shall be used in numerical order.
  - f) If a receipt is "voided" it shall be marked "voided" and all copies remain in the receipt book.
  - g) If a receipt is skipped it shall be voided and left in the receipt book.
4. Closing of the cash register:
  - a) Each night an Employee closes the cash register by running the "X" report.
  - b) Closing Employee 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.
  - c) If only one (1) employee is in the office to complete the daily closing, that employee may do so in accordance with the above.
  - d) Then as soon as possible, when employee 1 has both opened and closed the register, employee 2 shall review daily cash register balance, receivables & register tape for each day where employee 1 both opened and closed the register and initialed next to each dates on the cash register balance.
5. Daily transmittal (DT) form:
  - a) Prior to preparing the DT form:
    - 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.
  - b) The DT is prepared by an Employee, comparing the amounts to the daily cash register tape. Employee 1 dates, signs the DT; and, attaches the money and yellow copy of receipts.
  - c) The original DT is 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 the original and makes a copy.
  - d) AP&Z employee delivers the DT, and the copy, with receipts and money to the Clerk's office before 11:00am.

## 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.
  - f) The P&Z employee 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 the P&Z employee 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.
  - 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.

By:   
P&Z Administrator Alex Gross

Reviewed and explained to staff on 25 May 2023

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

---

Employee signature

Date