



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

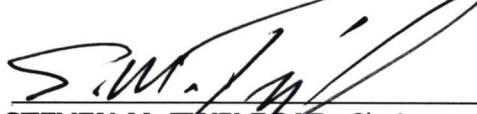
WHEREAS, the Board of County Commissioners recognizes the need for an amendment to the procedures utilized by the Clerk/Recorder, Community Justice Department, the Solid Waste Department, the Boise County Court House, the Road & Bridge Department, the Sheriffs' Office, the Assessors' Department, the 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 30th, 2023.

APPROVED and ADOPTED in open session this 30th day of May, 2023.

BOISE COUNTY BOARD OF COMMISSIONERS



STEVEN M. TWILEGAR, Chairman

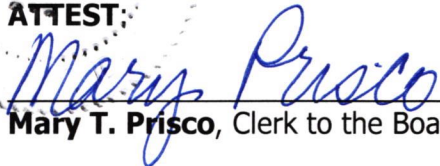


CLAY S. TUCKER, Commissioner



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

.....

39 BROWNLEE ROAD
HORSESHOE BEND ID 83629
PHONE# (208) 793-2380
FAX# (208) 793-2390
CURTIS DILL, SUPERINTENDENT

BOISE COUNTY ROAD & BRIDGE DEPARTMENT

April 17, 2023

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 mailed to the Boise County Clerk's office.

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

Presented to the Board of County Commissioners on April 25, 2023

By: 

Road & Bridge Superintendent Curtis Dill

Revenue/Receivables
- Sheriff

1	Employee 1 counts money from night before and enters 'start' amount, signs daily register verifying the 'start' amount, and helps prepare the daily transmittal (step 4).
2	All payments are ran through the cash register and a receipt is printed out for all of them.
3	Employee 2 closes cash register by running 'X' report at 4:45 pm each night. Signs the daily register shown amount taken in and ending dollar amount. Puts cash on hand (\$91.90) left in cash register.
4	Dailey transmittal is prepared by Employee 2 with review of amounts to cash register tape. Dates, signs and makes a copy. Both the original and copy are reviewed by 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 the copy. Cash, transmittal, and register tape are placed in Boise County Civil office safe for the night.
5	Employee 1 removes cash, transmittal and register tape from Boise County Civil office safe the business day morning. Employee 1 delivers the daily transmittal and the copy to clerk's office each day.
6	The clerk's office deputy counts the money for the daily transmittal and signs both the original and copy of the daily transmittal. The copy is given back to Employee 1.
7	Employee 1 files the daily transmittal copy with attached receipts.
8	Employee 1 matches the A/C received from the treasurer to the daily transmittal. Verifies the original daily transmittal was signed by the treasurer, all monies are in proper account numbers and match amounts, and the total of the A/C matches the total of the daily transmittal. A/C and daily transmittal are then filed together.



Boise County Solid Waste and Noxious Weed Department

P.O. Box 309

Horseshoe Bend, Idaho 83629

208-793-2447

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 Two 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 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 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.

Failure to follow this procedure and comply with Internal Controls for Financial Reporting Resolution #2018-04 adopted November 6, 2017 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

Boise County Treasurer Internal Control Policy

Office Cash

- Every morning the cash in the till and cash box is to be counted.
- If possible, a different employee is to count the cash each day.
 - If there is only one person is working 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 initialed and 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.
- Receipts are scanned in at the end of each month and are saved with the parcel.

Cash Register & Safe

- Cash is removed from safe every morning and placed in register drawer.
- End of day cash is returned to safe.
- The safe is locked when not in use.

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 returned to the Deputy Clerk that brought them over.
- 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

EXHIBIT B

DAILY TRANSMITTAL TEMPLATE

DATE: _____

DATE PAID	DESCRIPTION	MONEY ORDER	CASH	CHECK	CREDIT CARD	TRUST	REV	REV	REV	REV	REV	TOTAL PAYMENTS
						XXXX-XX XX-XX	XX-XX XXXX-XX	XX-XX XXXX-XX	XX-XX XXXX-XX	XX-XX XXXX-XX	XX-XX XXXX-XX	
						FEES	CC FEES					
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
TOTALS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PREPARED BY: _____
(SIGNATURE/DATE)

CLERK'S OFFICE: _____
(SIGNATURE/DATE)

TOTAL OF TRANSMITTAL \$ -

SECOND "IN"
DEPARTMENT BY: _____
(SIGNATURE/DATE)

TREASURER'S
OFFICE: _____
(SIGNATURE/DATE)

(DEPARTMENT NAME) DAILY DEPOSIT RECORD		
END OF DAY CASH	\$ -	DATE
END OF DAY DETAIL CASH	BEGINNING CASH \$ -	TOTAL MO \$ -
1'S \$ -	CASH DEPOSIT 0	TOTAL CHECK \$ -
5'S \$ -		TOTAL CASH \$ -
10'S \$ -		TOTAL CC \$ -
20'S \$ -		TOTAL CC FEE \$ -
COINS \$ -		TOTAL DEPOSIT \$ -
TOTAL \$ -		TOTAL CHARGES
		GRAND TOTAL \$ -