

09. PARKS AND RECREATION

9.3. Funds Management

BOS Approved – March 7, 2018

9.3.1. Credit Cards

A. A credit card handling policy for the use of departmental credit cards is established to define parameters for authorized use by employees.

B. The department has four credit cards on the County's Bank of America Visa account. One credit card is assigned to the Director and the other three to each Recreation Program Coordinators.

C. Credit card purchases are authorized to be used for vendors that would not otherwise issue an invoice; for a one-time cost (training, lodging and meals); for a purchase that must be made in a timely manner.

D. The credit cards are to be kept on person or in a locked file cabinet or safe.

E. All purchases over \$500 must be approved by the Parks and Recreation Director.

F. Authorized users for less than \$500 include the Program Coordinator, Administrative Programs Specialist, and Programs Assistants.

G. ORIGINAL Receipts must be turned in to the Administrative Programs Specialist or other designee within 48 hours of the purchase. ORIGINAL receipts must be turned into the County Finance Department along with the spreadsheet provided to categorize the expenses.

9.3.2. Petty Cash

A. A Petty cash handling policy for the department is established to define parameters for authorized uses for minor disbursements. \$50 has been established as funding for the Petty Cash Account per office site.

B. The Administrative Programs Specialist, acting as the custodian of the petty cash fund, shall complete the necessary paper work to replenish the petty cash fund as necessary to maintain \$50 per office site or anytime during the month that the fund has been reduced to less. Original receipts will be attached to the paper work for submission to the County Finance Department and charged to the appropriate operation fund account. The amount of the receipts must equal the amount of the disbursements.

C. A quarterly surprise cash count audit will be conducted by the County Finance Department. The cash will be counted and verified against the receipts.

D. The Administrative Programs Specialist, as the custodian, is responsible for maintaining the security of the Petty Cash Fund.

E. The replenishment of the Petty Cash is subject to the same procedures, review and approval as those for processing invoices for payment. Replenishment shall be by payment voucher with appropriate original receipts attached. Receipts must show the date, purpose, amount and recipient

F. Petty cash should be used to make small purchases from vendors that do not have an account with the county nor accept credit cards as payment for purchases.

G. Petty cash purchases exceeding \$50 must be authorized by the Parks & Recreation Director or designee.

H. Cash will be disbursed by the Administrative Programs Specialist. Upon receipt of the cash, the recipient must acknowledge receiving the funds by signing and dating the sign-up sheet (attached sample).

I. All petty cash purchases must be supported by a receipt and given to the Administrative Programs Specialist within 48 business hours. Any unused funds must be returned immediately.

J. The petty cash fund will never be used for personal cash advances or personal checking cashing purposes.

K. Petty Cash checks will never be made out to county employees by name nor should checks be made out jointly to the County and the employee. The check should be payable to "Petty Cash" and the Custodian will sign the back of the check.

L. Under no circumstances will petty cash be mixed with other funds.

9.3.3 Cash Fund

A. A Cash Fund handling policy for the department is established to define parameters for authorized uses for cash transactions. \$100 has been established as funding for the Cash Fund per office site.

B. The Administrative Programs Specialist, acting as the custodian of the Cash Fund, shall complete the necessary paper work to replenish the cash fund as necessary to maintain \$100 per office site or anytime during the month that the fund has been reduced to less.

C. A quarterly unannounced cash count audit will be conducted by the County Finance Department. The cash will be counted and verified.

D. The Administrative Programs Specialist, as the custodian, is responsible for maintaining the security of the Cash Fund.

E. The Cash Fund will never be used for personal cash advances or personal checking cashing purposes.

F. Under no circumstances will cash fund be mixed with other funds.

9.3.4. Cash. The Parks & Recreation Director will be responsible for:

A. Assigning the cash receiving responsibility to employees who have been fully trained in the area of cash handling procedures.

B. Collaborating with the County Treasurer to establish and maintain a system of procedures, documentation and reporting of the receipting and depositing of cash and checks.

C. Notifying the Director of Finance and the Treasurer of any loss or theft of county cash.

D. Allowing the County's auditing firm and other designees of the County Administrator to make on-site inspections and observations of internal cash handling procedures and record keeping.

9.3.5. Training

A. Annually, the Administrative Programs Specialist and/or Parks & Recreation Director will provide instructions as to the proper procedures for the receiving, depositing and reporting of county cash.

B. Employees interested in cash handling responsibilities must complete the training procedures as indicated above.

C. Temporary Seasonal employees (Camp Counselors, Laborers and instructors) will not be assigned the responsibilities of cash handling. Cash and checks received without the presence of a cash handler should be placed in the payments boxes located outside of the Fluvanna Community Center, Carysbrook Gym drop-box or Pleasant Grove House Museum.

9.3.6. Cash Custodian Responsibilities

A. Cash Custodians are responsible for verifying cash and checks received and may be held liable for any loss occurring unless the loss was the result of an act of God, theft, or other reason beyond the control of the custodian. This responsibility continues until the funds have been deposited in the P&R office or the County Treasurer's office.

B. All cash custodians must comply with the department's Policies and Procedures. Anyone failing to comply with these policies and procedures will be subject to disciplinary action.

C. Allow the County's auditing firm and other designees of the County Administrator to make on-site inspections to observe the processing of County cash and inspect collection records.

D. All transfers of cash and checks must be evidenced and documented with a receipt indicating the transfer of cash/check responsibility. This documentation shall acknowledge the exchange of responsibility for the cash/check by the signatures of the person transferring and the person accepting responsibility for said funds.

E. A cash custodian will use a RecDesk receipt (electronic or printed) to document that he/she exercised due care by immediately turning over custody of cash/checks to the proper department.

F. An employee who issues a RecDesk receipt (electronic or printed) accepting custody of cash/checks is liable for the timely deposit of said funds. The liability for timely deposits originates with the receipt of County money by an employee and ends when the cash/checks are deposited with the County Treasurer.

G. In accepting checks, the custodian should verify that the RecDesk receipt (electronic or printed) and numerical amounts match. If there is a disparity, have the customer make the necessary changes and initial the changes.

H. The cash custodian must verify that the payer has signed the check.

I. The cash custodian must refuse acceptance of post-dated checks (checks dated after the current date) or stale dated checks (checks that have a date in excess of 180 days prior to the current date).

J. The cash custodian must only accept checks for the exact amount of service.

K. Foreign checks are not accepted.

L. Two party checks are not accepted

M. Custodians are not authorized to make changes to checks written by a customer.

N. The cash custodian must avoid writing in the area of the MICR (imprinted account number) on the face of the check.

O. Checks cannot be cashed in excess of service provided.

P. Personal or employee checks may not be cashed from cash drawer, change fund or petty cash fund.

Q. Employees will not process payments for family members or close friends for county functions.

R. Endorsement stamps should be applied on reverse of check.

S. The Administrative Programs Specialist must verify that the endorsement stamp reads: FOR DEPOSIT ONLY, FLUVANNA CO VA, PARKS AND RECREATION

T. Checks should always be placed in a secure environment out of the reach of the public or customers.

U. All Cash custodians are responsible for the cash drawers.

V. Customers who register and pay for classes, rentals, deposits or any other service provided by Parks & Recreation must complete a registration form. These forms should be completed in their entirety. The bottom of the form indicated by "Office Use Only," should be completed at the time of registration including the initials of the custodian, date, check or credit card number or cash amount.

W. CASH TRANSACTIONS SHOULD INCLUDE A RECEIPT TO THE PAYOR FOR THEIR RECORD OF PAYMENT. Paper clip the check, cash or other form of payment to the appropriate registration form and place it in the safe. In the event staff is unavailable to accept money for Parks and Recreation Services, customers may place their registrations and payments in the locked "Payments" box located outside.

X. Cash custodians shall always complete a transaction in its entirety before proceeding to another transaction or offering assistance to another customer.

Y. When a cash drawer, box, etc. begins to get full, paper clip or rubber band excess currency. Large sums of money should be removed every 2 hours and secured in the safe or locked drawer. This is a safety precaution in case of a robbery.

Z. Lock all monies in the safe, except when in use. Never leave money unattended.

AA. Never let anyone touch the drawer, box, etc., except under the direct supervision of the cash custodian.

9.3.7. Closing Activities

A. Cash /custodians shall balance their cash drawer, cash register, etc. at the end of their work shift. Balancing requires the counting of all collected monies, completing a Revenue Transmittal and preparing a deposit slip. All counting and/or balancing should occur out of public view in a location away from the collection area.

B. The cash operation in which you work should have a collection record such as a cash register tape that records all transactions including voids, and cancels. These records should be maintained by your department for a period of three (3) years as a permanent collection record.

C. County cash custodians shall record all corrections of previously recorded transactions, such as voids and cancels on their Revenue Transmittal. Any correction shall be reported to the Administrative Programs Specialist and/or Parks & Recreation Director. The cash custodian and the supervisor shall initial and date the correction on the receipt, cash register tape, and the revenue transmittal or other permanent documentation.

D. Receipts must be written immediately for all money received. It is important to verify that all items listed are received. All funds and receipts must be placed in a lockable drawer, cash register, box, safe, etc. The drawer, cash register, box safe, etc. must be secured at all times when vacating the cashiering area.

E. County money must be deposited in the County Treasurer's office on a weekly basis. The Administrative Programs Specialist, whose duty it is to collect or receive payments due or for the use of the public shall deposit such moneys collected or received by him/her with the Parks & Recreation office or the County Treasurer once every week. The Parks & Recreation Director and/or County Treasurer may in his/her discretion grant an exception where such weekly transfers would not be administratively practical or feasible.

F. All money should be deposited within the same calendar month as received as stated on receipts, to facilitate bank reconciliation.

9.3.8. Deposit Procedures

A. Receipts for classes and attached payments are retrieved from the safe, sorted into revenue accounts and posted into a pay in voucher form by the Administrative Programs Specialist. The amount of the monies must match the deposit amount that is recorded and printed on a pay in voucher form by listing each individual check and cash amounts, the customer's names and check numbers. Upon agreement of these two processes and copying of all checks, monies are placed in a plastic bag supplied by the bank along with the completed deposit slip. The bag is sealed.

B. Deposits must be completed in duplicate and distributed as follows:

C. Original deposit slip lists the cash and checks and delivered to the treasurer's office in the bank bag.

D. A copy of the original deposit slip and checks that are deposited are maintained in the P&R Office

E. The payments are classified by account revenue numbers and are summed up on a pay in voucher and hand-delivered to the Finance and Treasurer's Departments for Posting.

F. The deposit bag is hand delivered to the Treasurer's Office who initials copies of the transmittal sheet. The transmittal sheet is merely a copy of the front of the deposit bag that states the date, Administrative Programs Specialist's initials and amount enclosed. One copy is left

with the Treasurer's Office and the other is returned to Parks & Recreation with signature from Treasurer's Office for filing with all other papers pertaining to the deposit.

G. Once back at the Parks and Recreation office; the copy of the deposit bag, the receipt from the cash register, and a copy of the pay in voucher form is all stapled together and put into the binder.

9.3.9. Refunds

A. A refund is granted after the original collection transaction has been cancelled. The refund is written to the original payer in the form of a county check or credited back to the credit card used.

B. Refunds may be granted when requested provided the request is made prior to the start of the activity. A \$10 service charged will be deducted from the refund unless the cause is due to a change in the class schedule. If supplies have been purchased on the participant's behalf, this amount may be deducted from the refund.

9.3.10. Enforcement of Rules and Regulations

- A. On-site inspections and unexpected cash drawer counts.
- B. Restricting the cash custodian's authority if failure to comply with procedures.
- C. Having a Group II offense written according to the Fluvanna County Personnel Policy.
- D. Further disciplinary action taken if cash discrepancies persist.

9.3.11. Departmental Receipts (required information)

- A. Department name must be stamped or written on receipt.
- B. Date of transaction.
- C. Name of persons from whom money is received.
- D. Signature of receiving cash custodian.
- E. Amount of receipt (cash, check, check number).
- F. Description of item or service.
- G. Voided receipts will not be destroyed. Original and copies will be kept on file in the respective department.

H. Reporting Losses

1. Any person who discovers a loss or theft of County funds shall immediately notify the Parks and Recreation Director, who in turn will notify the County Administrator and the Board of Supervisors.
2. Do not attempt to correct the loss. Report it as previously stated.
3. Do not make a restitution agreement with the suspect.
4. Do not destroy any pertinent records. All original records should be secured in a safe place such as the vault in the P&R Director's office main office until the auditor has completed the investigation.

I. Safe Procedures

1. Only the FCPR Director, Administrative Programs Specialist, and the Program Coordinators will have access to the safe combination.
2. The safe combination should always be kept in a safe place and never given to anyone other than those assigned the combination.
3. The safe should never be left open.
4. No one other than those with authority shall be allowed inside the safe or remove any contents from the safe without prior approval from one of the individuals listed above.
5. Monies or other valuables should be delivered to the P&R office by 3:30PM each day. Items may be retrieved from the safe between 8:00 AM and 5:00 PM during the normal workweek.
6. Safe combinations will be changed as needed when a key employee is replaced.