

POLICY AND PROCEDURES

NUMBER: 206

SUBJECT: Petty Cash Funds

ACA STANDARDS: 4-ALDF-7D-11

DIRECTOR: Herbert Bernsen

EFFECTIVE DATE: 12/05 REVISION DATE: 4/12, 11/13



I. POLICY

The St. Louis County Department of Justice Services will ensure all reimbursements from the petty cash fund are authorized and that the fund is properly accounted for and secure.

II. RESPONSIBILITIES

All St. Louis County Department of Justice Services staff are responsible for the following procedures.

III. PROCEDURES

A. General Information

- [1. All petty cash funds will be kept in accordance with the accounting practices set forth in the *Fiscal Services Policies and Procedures*,]
2. The petty cash fund (PC1005) has been established in the amount of \$200.00. The fund will be kept in a locked cabinet located in the third floor of the Justice Center in the Watch Commander's Office.
- [3. The custodian for the petty cash fund will be a current Office Supervisor and the alternative custodian will be a current Office Services Representative. The Director/Designee will assign the

custodian and alternative custodian and have a Petty Cash and/or Change Fund form (See Attachment 1) completed and sent to the Accounting Department. A copy will be kept by the Accountant *Manager* in the Department.]

4. Petty cash expenses will be pre-authorized by the employee's supervising manager. A staff member may be reimbursed for work related expenses for up to \$50.00 from the petty cash fund, per request. Sales tax will not be reimbursed.
5. All reimbursements require an original sales receipt.
6. The employee's supervisor will give approval for their petty cash reimbursement request. The supervisor's approval will be noted by the supervisor's signature on the receipt.
7. After the supervisor has placed his/her signature on the receipt, the staff member will then present the receipt to the custodian/alternate custodian.
8. A Received of Petty Cash voucher (See Attachment 2) will then be completed and signed by both the petty cash custodian and the staff member who is requesting the reimbursement. Both the custodian and the staff member will count the reimbursement funds to ensure the reimbursement is accurate. The petty cash voucher will then be placed in the locked petty cash box.
9. The total of the vouchers and the actual cash in the petty cash box will equal \$200.00. The petty cash vouchers will remain in the box until the custodian reimburses the funds.
10. Personal loans or change are not permitted to be made from the petty cash funds. Personal checks are also not to be cashed from the petty cash funds.
- [11. The Accounting Supervisor will conduct an unannounced audit of the petty cash fund at least twice a year. Results of the audit will be sent via e-mail to the *Superintendent of Fiscal and Human Resources*. The *Superintendent of Fiscal and Human Resources* will notify the *Director* if there are any concerns.]
- [12. The custodian of the petty cash fund will reimburse the funds when the funds are below \$100.00 or monthly, whichever occurs first.

The custodian will make a tape totaling all of the reimbursements and post that total on a Request for Petty Cash Reimbursement form (See Attachment 3) and submit it and the completed petty cash vouchers to the Accountant *Manager.*]

B. Volunteer's Petty Cash

- [1. All petty cash funds will be kept in accordance with the accounting practices set forth in the *Fiscal Services Policies and Procedures.*]
2. [The petty cash fund (PC1069) has been established in the amount of *\$100.00*. The fund will be kept in a locked box in a locked desk drawer located in the custodian's office which is on the second floor of the Justice Center in the Programs Department.]
3. [The custodian for the volunteer's petty cash fund will be the current Volunteer Coordinator and the alternative custodian will be a current Office Services Representative for the Programs Department. The second alternative custodian will be a designated Corrections Case Manager. The Director/designee will assign the custodian, alternative custodian and the second custodian and have a Petty Cash and/or Change Fund form (See Attachment 1) completed and sent to the Accountant *Manager.*]
4. Volunteers will only be reimbursed for out-of-pocket expenses incurred for items purchased on behalf of inmate educational programs that cannot be readily purchased from County contracts. To ensure that volunteers do not purchase items that can otherwise be acquired from County contracts, all volunteers will receive prior approval from the Volunteer Coordinator before any out-of-pocket expenses are made. The Volunteer Coordinator has the final say on what can be purchased.
5. An original sales receipt is required for reimbursement.

NOTE: Credit card number and social security numbers on all original sale receipts are to be marked out to protect the volunteer from identity theft.

6. In order for the volunteer to receive a petty cash reimbursement, the volunteer will present the original sales receipt to the custodian or alternative custodian.

7. The volunteer and custodian will both sign the “Received of Petty Cash” reimbursement form (See Attachment 2). The volunteer and custodian will both count the reimbursed funds to ensure the reimbursement is accurate.
8. Personal loans and charges are not permitted to be made from the petty cash fund. Personal checks will not be cashed from the petty cash fund.
9. [All original sales receipts and “Received of Petty Cash” reimbursement forms will remain in the petty cash box until the custodian reimburses the funds. At all times, the total of the receipts for petty cash in the petty cash box and the actual cash in the box will *equal \$100.00.*]
- [10. The Accountant *Manager* will conduct an unannounced audit of the petty cash fund at least twice a year. Results of the audit will be sent via e-mail to the *Superintendent of Fiscal and Human Services*. The *Superintendent of Fiscal and Human Services* will notify the *Director* if there are any concerns.]
11. [The custodian of the volunteer petty cash fund will reimburse the funds when the funds are below (\$25.00) or monthly, whichever occurs first. The reimbursement will be completed by the custodian attaching all the original sale receipts to the corresponding “Request for Petty Cash Reimbursement” form. The custodian will then make a tape totaling all of the reimbursements and past that total on the “Request for Petty Cash Reimbursement” form. The form will then be submitted to the Accountant *Manager* for replenishment.]

C. Other Petty Cash Funds

1. Two (2) other petty cash funds exist at the bonding window. These funds function as cash drawers and procedures pertaining to the cash drawers are located in Policy 201.

D. Mixing Funds

1. Staff and volunteers will only use the appropriate petty cash fund established for their out-of-pocket expenses. As an example, staff cannot be reimbursed from the Volunteer Petty Cash Fund or the petty cash funds at the bonding windows for their out-of-pocket expenses.

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