



CASH HANDLING POLICIES



Administered by the Skagit County Treasurer
Revised May 8, 2017

Skagit County
CASH HANDLING POLICIES

TABLE OF CONTENTS

Policy	Page
I. Mandatory training for Cash Handlers	3
II. Temporary Employees as Cash Handlers	4
III. Cash Receipting Tools and Equipment	5
IV. Cash Register Controls	6
V. Acceptance of Checks	7
VI. Bank returned Checks	8
VII. Acceptance of Traveler's Checks	9
VIII. Checks received in the Mail	10-11
IX. Use of Credit/Debit Cards	12
X. Counterfeit Money	13
XI. Acceptance of Foreign Currency	14
XII. Accounting-Physical Control over Cash Receipts	15
XIII. Accounting for all Pre-Numbered Receipt Forms	16
XIV. Creating Receipts	17
XV. Balancing of Cash Drawers to Receipts	18
XVI. Cash Over and Short	19
XVII. Security of County Funds	20
XVIII. Safeguarding Funds in an Emergency	21
XIX. Reporting of Losses	22
XX. Segregation of Cash Handling Duties	23
XXI. Petty Cash	24-25
XXII. Reconciliation of Bank Accounts	26
XXIII. Deposit of Funds With the County Treasurer	27
XXIV. Direct Deposit to Banks	28
XXV. Transfer of Bank Funds to the County Treasurer	29
XXVI. Safeguarding Funds Being Transported to the Bank	30
XXVII. Receipting and Safeguarding Bid Deposits	31

Skagit County
CASH HANDLING POLICIES

POLICY I

MANDATORY TRAINING FOR CASH HANDLERS

1. All county employees involved with the handling, receipting, reconciling or depositing of money shall attend the appropriate initial training program as designed by the **BETTER UNDERSTANDING CASH KONTROLS (BUCKS)** program planning committee. Ongoing training will be provided to all employees handling cash as part of county reorientation.

2. Upon hire, any employee determined to have cash handling duties or responsibility shall complete and receive certification as a Cash Handler. This certification shall be completed within 90 days of hire or at the earliest date offered.

Approved by: Bucks Committee 3/17/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY II

TEMPORARY EMPLOYEES AS CASH HANDLERS

1. Temporary employees, hired through a leasing agency, may be utilized as Cash Handlers **only** if they are bonded through the leasing agency. Departments should make inquiry of the leasing agency as to the employee's bonding status and document, prior to assigning duties.

2. Department Heads/Elected Officials should assign one county employee, who has been certified by the county as a Cash Handler, to train temporary employees. If their employment period is for three months or longer and/or a BUCKS training class is available during their employment, they must be scheduled to complete the training.

Approved by: Bucks Committee 6/9/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY III

CASH RECEIPTING TOOLS AND EQUIPMENT

Summary Statement: A Protocol must be established in each department to insure accurate receipting and security of all county funds.

1. Locked cash drawers and/or cash registers should be considered the minimum standard tools/equipment of choice for storage of county funds in each department.
2. At off-site locations, an alternative means of control may include: turnstile counters, tickets sold by cashiers and collected by appropriate personnel.
3. Within departments, where cash registers are not used, cashiers should be provided with separate cash drawers in order to establish individual accountability.
4. If the department uses a cash register, it should be reconciled against the bank deposit and cash record by office personnel not associated with cash handling, preferably an internal auditor. Original records from the register should be held by the accounting department and should not be made available to the cashier's department, or to personnel having physical custody of department funds.

Approved by: Bucks Committee 3/31/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY IV

CASH REGISTER CONTROLS

1. The following cash register controls should be used:
 - Locked in totals.
 - Amount of sale should be visible.
 - A bell should signal the opening of the cash drawer.
 - A receipt given to customer.
 - Supervisor must be made aware of any overage or shortage.
 - Voided copy of receipt must be retained for audit purposes.
 - Access codes or mechanisms, which establish user ID on the retained portion of receipt, should be used in order to identify the user of the cash register.

Approved by: Bucks Committee 3/31/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY V

ACCEPTANCE OF CHECKS

1. When accepting checks over the counter, the following procedures should be observed by cashiers:
 - Refuse acceptance of post-dated checks.
 - Accept checks for the amount owed only.
 - Refuse checks written 180 days prior to the current date. (Banks may not redeem any check over this limit).
 - Foreign checks should not be accepted unless they are “**PAYABLE IN U.S. FUNDS**”.

Departments with no recourse in cases where a bad check has been accepted should require **PICTURE ID** when the individual is not known.

2. Neither employee or personal checks may be cashed from any cash drawer, change fund, or petty cash supply.
3. No third party checks will be accepted.
4. A restrictive endorsement should immediately be placed on the back of any check received. Your office endorsement should be stamped on all checks prior to deposit with Treasurer’s Office. All departments should use an endorsement stamp similar to the following endorsement examples.

SKAGIT COUNTY HEALTH DEPARTMENT
For Deposit Only
Skagit County Treasurer
Ending in 8685

When depositing directly into a bank account, other than an account maintained by the Treasurer’s Office,

SKAGIT COUNTY HEALTH DEPARTMENT
For Deposit Only

*See Policy VIII-Checks received in the mail.

Approved by: Bucks Committee 3/31/93, revised 5/22/02, revised 01/19/17
County Finance Committee 6/10/93, revised 9/25/02, revised 03/29/17
County Commissioners 6/22/93, revised 10/07/02, revised 05/08/17

Skagit County
CASH HANDLING POLICIES

POLICY VI

BANK RETURNED CHECKS

Summary Statement: This policy applies to any check, made payable to the County Treasurer or any other department, which has been returned by a bank. Checks may be returned due to insufficient funds, closed account, invalid signature, stop payment, or any other condition making the check invalid.

1. If a check is returned by the bank, The Treasurer's Head Cashier will notify the department.
2. The Treasurer's Office will debit the accepting departments account in the amount of the returned check.
3. Action should then be taken by the department involved to stop service, revoke license or permit of remitter. Or any other suitable action necessary. All further service should be suspended until payment is received for goods or services. Each department should adequately document any action taken.
4. A letter should be sent to the remitter in order to notify them of the returned check. The letter should include notice of the added processing fee and any action taken to stop service, revoke license, permit, etc..
5. The County will only accept the following as payment for a returned check: cash, money order, or cashier check.
6. If feasible, departments may elect to maintain a list of parties who have had checks returned by the bank and establish an internal policy for refusing checks from any party on the list.

Approved by: Bucks Committee 6/2/93, revised 5/22/02, revised 01/19/17
County Finance Committee 6/10/93, revised 9/25/02, revised 03/29/17
County Commissioners 6/22/93, revised 10/07/02, revised 05/08/17

Skagit County
CASH HANDLING POLICIES

POLICY VII

ACCEPTANCE OF TRAVELER'S CHECKS

1. Traveler's checks may be accepted for payment. Appropriate identification must be shown and the check signed in the presence of the cashier.

Approved by: Bucks Committee 6/10/96, revised 5/22/02
County Finance Committee 6/13/96, revised 9/25/02
County Commissioners 6/25/96, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY VIII

CHECKS RECEIVED IN THE MAIL

Summary Statement: In order to avoid the loss or misplacement of checks, and to facilitate the timely deposits of checks, the following procedures will apply.

1. All checks received by mail must be endorsed with a restrictive endorsement immediately upon receipt and accounted for by the department where it is received. If it was received in the appropriate department, follow normal deposit procedures.
2. If a check is received, payable to Skagit County, but lacks information necessary to complete the accounting process or we are unable to ascertain where the funds should be credited the following procedures apply:
 - Endorse the back of the check with **“Deposit to Skagit County Treasurer”**.
 - Receipt the check into the department.
 - Take a photocopy and retain for your records.
 - Complete a separate cash transmittal voucher and present the check, along with the voucher, to the Treasurer’s Office within the same working day. The check should be coded to *“Treasurer’s Trust account 637-2373700”*.
 - A Receipt will be issued by the Treasurer’s Office showing the acceptance of the check.
 - The Treasurer’s Office head cashier will then determine where funds should be deposited.
3. If it is determined a check has been sent to Skagit County in error, the check should be returned to the remitter or correct entity with your endorsement canceled by lining through the endorsement, along with the signed initials of the individual performing the action.
4. Under no circumstances are checks to be transferred to any department, including the Treasurer’s Office by inner office mail. All checks must be hand delivered to the Treasurer’s Office by the department receiving the check.
5. In departments where it is viable, Department Heads should develop a log for the listing of checks that are to be transferred to another department showing the following:

“continued”

Skagit County
CASH HANDLING POLICIES

POLICY VIII(continued)

CHECKS RECEIVED IN THE MAIL

- Date check was received.
- Name of payee on check.
- Check amount.
- Initials of individual receipting the check.
- Department where check was transferred.

Approved by: Bucks Committee 1/15/97, revised 5/22/02, revised 01/19/17
County Finance Committee 1/15/97, revised 9/25/02, revised 03/29/17
County Commissioners 2/11/97, revised 10/07/02, revised 05/08/17

Skagit County
CASH HANDLING POLICIES

POLICY IX

USE OF CREDIT/DEBIT CARDS

Summary Statement: Acceptance of payment by credit/debit cards has proven to have benefits such as, but not limited to: ease of use through electronic technology, mail and processing float reduction, improvement in funds availability, less risk associated with defective checks, reduced delinquent collections, more timely payments, and reduced interest and penalties for customers.

1. County departments may utilize credit/debit cards for payment of services or goods unless prevented by statute or policy. Processing fees associated with the use of any credit/debit card may not be charged to the customer.
2. In an effort to coordinate all aspects of their program, all departments participating in the use of credit/debits cards must notify the Treasurer's Office prior to the programs implementation.
3. All fees associated with the use of the credit/debit cards, including, but not limited to, transaction and rental fees, will be charged to the department processing the transaction.
4. Billing by the bank will be processed through the Treasurer's monthly bank reconciliation, with fees automatically deducted by the Treasurer from the appropriate fund.
5. Department Heads/Elected Officials will be responsible for the training of office personnel in the use of equipment associated with credit/debit card transactions, along with the completion of proper steps involved with a transaction. In addition, one employee will be required to act as a lead trainer for all employees utilizing this service. This individual will be required to use the procedures and business practices established by the County Finance Committee.

Approved by: Bucks Committee 1/28/98, revised 5/22/02
County Finance Committee 1/28/98, revised 9/25/02
County Commissioners 2/2/98, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY X

COUNTERFEIT MONEY

Summary Statement: If funds accepted by a Cash Handler are suspected of being counterfeit, the following procedure must be followed:

- **Do not** return bill/bills to customer.
- Delay the customer, if possible.
- Telephone 911.
- Note the customer's description, along with any companion. If possible, obtain the license number and description of the vehicle used by the customer. Document any information gathered on a "*Skagit County Law Enforcement ID Form*".
- Write your initials and the current date on the bill/bills.
- Handle the bill/bills as little as possible in order to preserve any fingerprints on the bill/bills and place it in a protective cover.
- Surrender the bill/bills only to the police or the U.S. Secret Service.
- Notify the Department Head and Risk Management Department of any actions taken.

Approved by: Bucks Committee 2/17/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY XI

ACCEPTANCE OF FOREIGN CURRENCY

1. It is the policy of Skagit County to **not** accept foreign currency in any form.
2. Special circumstances may occur where depositing foreign funds with Skagit County is necessary. Inmates in possession of foreign funds and foreign funds taken as evidence are two examples of exceptions to this policy.

*See Policy #V-Acceptance of Checks.

Approved by: Bucks Committee 6/10/96, revised 5/22/02
County Finance Committee 6/10/96, revised 9/25/02
County Commissioners 6/25/96, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY XII

ACCOUNTING-PHYSICAL CONTROL OVER CASH RECEIPTS

1. Accounting and physical control over cash receipts should be established at the point where funds first become accessible to county personnel. Incoming mail receipts should initially be listed (using an adding machine tape) by authorized personnel outside the cashier's department, or accounts receivable, in order to establish an independent control record that may be checked against daily bank deposits and postings at a later time.
2. Initial control of "over the counter receipts" should be established through the use of cash registers, or pre-numbered multi-copy cash receipt forms. **Under no circumstances** may unnumbered receipts be used.
3. Neither cashier, or any employee under their supervision, should have any responsibilities in connection with, participate in, or have access to the records in connection with the following:
 - Posting accounts receivable records, preparing or mailing statements, collection of past due bills, or the balancing of general ledger control accounts.
 - Posting the general or any subsidiary ledgers.
 - Authorizing credits for, or write-offs of, uncollectible accounts.
 - Reconciling of bank accounts.
 - Cash disbursements.

*See Policy #III-Cash Receipting tools/equipment.

*See Policy #XIV-Creating Receipts.

Approved by: Bucks Committee 3/31/93, revised 5/22/02, revised 01/19/17
County Finance Committee 6/10/93, revised 9/25/02, revised 03/29/17
County Commissioners 6/22/93, revised 10/07/02, revised 05/08/17

Skagit County
CASH HANDLING POLICIES

POLICY XIII

ACCOUNTING FOR ALL PRE-NUMBERED RECEIPT FORMS

1. The department cashier or accounting clerk will account for all pre-numbered Receipt Forms that are printed for that department. Voided Receipt Forms should not be destroyed, but kept on file in the department.

2. All Receipt Books issued to outside cash handling sites should be logged out, and signed for, by the department head or his/her designee. The numerical sequence of Receipt Books should be kept in the proper order to better account for issued receipts.

Approved by: Bucks Committee 3/17/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY XIV

CREATING RECEIPTS

1. The following information shall be entered on all receipts:
 - Amount.
 - Date.
 - Name of person, company, or department transferring funds.
 - Name and number of fund.
 - Type of funds received (i.e. cash, check).
 - ID of cashier receiving funds.

Approved by: Bucks Committee 3/31/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY XV

BALANCING OF CASH DRAWERS TO RECEIPTS

1. Cash drawers should be balanced to receipts daily. Department Heads are to designate an employee to handle transmittal of funds and deposits to the Treasurer's Office.

*See Policy #XX-Segregation of Duties

Approved by: Bucks Committee 3/17/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY XVI

CASH OVER AND SHORT

Summary Statement: All funds received by county employees are to be deposited intact (as received) with the Treasurer's Office. If, upon balancing daily receipts, it is discovered that the funds to be deposited do not equal the receipts posted, an over/short situation exists. If, after an appropriate search for any missing funds and/or recalculation of funds to be deposited and receipts posted, the over/short situation remains, complete the following procedures:

1. Complete the "*Transmittal Form*" (Treasurer's) according to funds received.
2. If the funds to be deposited exceed the receipts amount, record the overage as a positive amount to "*Revenue Code 6981*", Cashier's Overages and Shortages.
3. If the funds to be deposited is less than the receipts amount, record the shortage as a negative amount to "*Revenue Code 6981*", Cashier's Overage and Shortages.
4. Any overage or shortage in excess of **\$50.00** must be brought to the attention of the Department Head or Elected Official, who then must contact the Treasurer's Office concerning the matter.
5. Under no circumstances shall an employee add or remove funds to be deposited in order to manipulate the deposit or receipt amounts.
6. Under no circumstances shall a county office or department maintain a "*slush fund*" of money in order to accumulate overage amounts or pay shortage amounts.

*See Policy #XIX-Reporting of Losses

Approved by: Bucks Committee 3/17/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY XVII

SECURITY OF COUNTY FUNDS

1. All funds (checks or cash) must be receipted immediately upon acceptance. All funds and receipts must be placed in a lockable drawer or cash register. The cash register and/or drawer must be locked at all times when authorized personnel are not in attendance or within the receipting area.

Approved by: Bucks Committee 3/3/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY XVIII

SAFEGUARDING FUNDS IN AN EMERGENCY

1. In the event an emergency occurs and/or the evacuation of the department or work site is required all funds must be secured in a locked location. This should take place only after determining the safety of all employees within the department. These precautions shall be the responsibility of the department head.

Approved by: Bucks Committee 2/17/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY XIX

REPORTING OF LOSSES

Summary Statement: In the event of a suspected loss of public funds, it is important that the correct procedures be followed in order to minimize the loss, assist in any investigation (if taken), prevent improper settlements, expedite bond claims, and protect employees from false accusations. If a loss occurs the following procedures should be followed:

1. Department Head/Elected Officials should refer to the “*Cash Over and Short*” policy before proceeding. If the loss is greater than the amount shown in this policy additional action may be needed.
2. Department Head or Elected Officials should discuss the situation with the County Auditor and determine if further action is required. If necessary, the County Auditor should immediately report any suspected loss to the state auditor’s *Regional Audit Manager* or *Chief Examiner of the Division of Municipal Corporations*.
3. The Treasurer’s Office, along with the Prosecuting Attorney and Board of Commissioners should then be advised of the situation.
4. If any action is to be taken, **DO NOT** destroy any pertinent records. All original records should be secured in a safe place, such as the Auditor’s Office, until they can be reviewed by the investigating party.

*See Policy #XVI-Cash Over and Short.

Approved by: Bucks Committee 3/17/93, revised 8/14/97, 5/22/02
County Finance Committee 6/10/93, revised 8/14/97, 9/25/02
County Commissioners 6/22/93, revised 10/27/97, 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY XX

SEGREGATION OF CASH HANDLING DUTIES

1. Cash handling duties shall be segregated among personnel in each department in such a way that errors or irregularities may be prevented and/or detected. As an example, the same personnel should not be responsible for both the collection of funds and the transmittal of said funds to the Treasurer's Office or bank.
2. In regards to "***Impress***" checking accounts, such as petty cash or advance travel, the same personnel should not have responsibility for the preparing or signing of the checks and reconciling the checking account with bank statement.
3. Impress accounts that do not require a checking account, such as change funds and certain petty cash funds, should be reconciled on a monthly basis by personnel not having responsibility for the day-to-day management of the account.

Approved by: Bucks Committee 3/17/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY XXI

PETTY CASH

Summary Statement: For the purpose of this manual, petty cash includes; change funds, working funds, revolving funds, advance travel funds, and stamp funds. In addition, any money or other funds set aside for the specific purpose of minor disbursements, making change, or similar uses. If petty cash is disbursed it may be restored to it's beginning balance two times each month by drawn warrant and charged to the applicable operating fund. The amount of the warrant should equal the aggregate of the disbursements.

1. The Board of County Commissioner's must authorize the use of each Petty Cash account by *resolution or ordinance*. Likewise, subsequent increases or decreases in the impress amount.
2. The Board of County Commissioner's must appoint a custodian of each Petty Cash account, who should not be connected with the processing of invoices, check signing, general accounting, or cash receipt functions within the department.
3. The Board of County Commissioners or designee shall assure the amount held in each departments Petty Cash account is periodically reconciled by personnel other than the custodian of the account.
4. Custodian shall assure the petty cash is kept in a safe and secure location at all times.
5. The impress amount shall be established by issuing a warrant. When established by warrant, the transaction is a non-budgeted item.
6. The Board of County Commissioner's must include the authorized amount of all petty cash on the County's Balance Sheet.
7. If petty cash is disbursed it must be replenished a minimum of one time each month. This action is subject to the same review and approval process as invoices. The replenishment of the Petty Cash account must be vouchered with the appropriate receipts attached. These receipts must include:
 - Date
 - Amount
 - Recipient
 - Purpose of each disbursement

"continued"

Skagit County
CASH HANDLING POLICIES

POLICY XXI (continued)

PETTY CASH

8. Receipts must be signed by the person receiving funds, stamps, etc.. Receipts should be perforated, or canceled by some other means to prevent reuse. At the time of replenishment, the custodian must ensure the balance remaining in the petty cash fund, together with the replenishment voucher, equals the authorized impress amount.
9. The amount of petty cash held by each department should not exceed one month's salary or the surety bond covering the account custodian.
10. The Petty Cash account may not be used for personal cash advances, regardless of situation. See separate procedures applicable to advances for travel expenses.
11. Petty Cash accounts should always be replenished to their original levels at the end of each fiscal year. This will ensure all expenses are reflected in the proper accounting period.
12. When an individual's appointment as custodian has ended, the fund must be replenished to its original balance and the impress amount turned over to the disbursing officer. The County Auditor must then be notified of the change in custodian.

Approved by: Bucks Committee 3/31/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY XXII

RECONCILIATION OF BANK ACCOUNTS

1. Bank accounts **must** be balanced (reconciled) to the bank statement monthly.

*See Policy #XX-Segregation of Duties

Approved by: Bucks Committee 3/17/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY XXIII

DEPOSIT OF FUNDS WITH THE COUNTY TREASURER

1. Funds received by all entities, for whom the Skagit County Treasurer serves as Treasurer, must be deposited with the Treasurer's Office within a 24 (twenty four) hour period of accepting the funds into the department. Funds collected on a weekend or holiday should be deposited in the night deposit of the bank where the account is held.

2. Any exceptions to this policy must be by "*written agreement*" with the Treasurer's Office, as is authorized by *RCW 43.09.240*.

Approved by: Bucks Committee 3/31/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY XXIV

DIRECT DEPOSIT TO BANKS

Summary Statement: The circumstances in which funds of Skagit County are deposited directly into a bank account other than the bank account held by the Skagit County Treasurer should be minimized and are limited to the following situations:

1. Off site receipting takes place in an area of the county where it is not feasible to reach the Treasurer's Office with deposits in a reasonable time period. The bank designated by the Skagit County Treasurer should be used unless no branch is accessible within the area deposits are made.
2. Trust or Restitution Funds with banks designated by the courts.
3. Impress Funds where checking accounts are maintained (petty cash, advance travel, drug funds, etc.).

*See Policy #XXIII-Deposit of funds with the County Treasurer

Approved by: Bucks Committee 3/31/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY XXV

TRANSFER OF BANK FUNDS TO THE COUNTY TREASURER

1. When funds are direct deposited into a bank they must be transferred to the Treasurer's Office (either electronically or by check) at least weekly or when amounts in the account total \$500.00. Exceptions may be made for: petty cash, trust, or restitution funds.

Approved by: Bucks Committee 2/17/93, revised 5/22/02
County Finance Committee 6/10/93, revised 9/25/02
County Commissioners 6/22/93, revised 10/07/02

Skagit County
CASH HANDLING POLICIES

POLICY XXVI

SAFEGUARDING FUNDS BEING TRANSPORTED

Summary Statements: County funds should be kept safe at all times. Carelessness in the transporting of these funds invites opportunity for theft and sends a negative message to the public regarding the safeguarding of their funds.

1. All funds being transported to any location must be concealed in a bank bag and hidden from public view. In addition, departments should provide any employee responsible for the transporting of funds with a large inconspicuous bag for additional security of the bank bag. *At no time should a bank bag be carried in open view.*
2. Routes and times for the transporting of funds should be staggered, when possible, to avoid setting an obvious pattern for would be offenders.
3. Employees should be aware of other persons along the route at all times and should alter the route when, and if, it should become suspect.
4. If a dangerous situation presents itself, prevention of injury or loss of life should always be given first consideration.

Approved by: Bucks Committee 4/12/94, revised 06/08/2004
County Finance Committee 4/12/94, revised 06/08/2004
County Commissioners 5/10/94, revised 06/08/2004

Skagit County
CASH HANDLING POLICIES

POLICY XXVII

RECEIPTING AND SAFEGUARDING BID DEPOSITS

1. Any department, receiving funds pursuant to *RCW 36.32.250*, must deliver said funds to the Auditor's Office within 1 (one) working day of receipt. The funds may be in the form of a surety bond, postal money order, cash, cashier's check, or certified check. Any bid for public work must be accompanied by a Bid Deposit.
2. All Bid Deposits submitted to the Auditor's Office must be logged into the Auditor's Bid Deposit Log with the following information:
 - Department.
 - Project.
 - Bid opening date.
 - Deposit amount.
 - Signature-Department.
 - Signature-Auditor.
 - Date received.
3. The Auditor's Office will secure all Bid Deposits within the Auditor's safe.
4. Upon completion of the bid process and the awarding of the project by the County Board of Commissioner's, the Auditor's Office shall return all deposits associated with the project to the department submitting the deposits.
5. The Auditor's Office shall log the return of the Bid Deposits to the department on the Bid Deposit Log. The return of the Bid Deposits must be verified by the signatures of the Auditor and department representatives on the Bid Deposit Log.
6. When bid deposits have been returned to the department it shall be the responsibility of that department to return the Bid Deposits to the issuing party.

Approved by: Bucks Committee 5/22/02
County Finance Committee 9/25/02
County Commissioners 10/07/02

