1. **Purpose**

This policy sets uniform standards and procedures for the establishment, maintenance, control, and replenishment of petty cash accounts

1. **Policy**
2. Petty cash accounts are intended to be used by departments for extraordinary or emergency expenditures that are time sensitive or essential to continued government operations. Petty cash shall only be advanced or disbursed for these purposes.
3. Petty cash accounts are not intended to be used to supplant large or routine purchases and accounts payable operations, nor to reimburse mileage, meals, and other travel expenses that should be reported on an expense account for review and approval.
4. All petty cash accounts should be minimal in amount, under the control of a specific individual, and secured against theft or misuse.
5. **Procedures**
6. To request a petty cash account, a department or division shall submit a memorandum to the Clerk / Auditor. The memorandum shall be signed by the department head and shall include:
   1. the amount requested;
   2. an explanation of why the account is needed and what types of purchases will be made;
   3. the employee who will be uniquely responsible for maintaining and securing the fund (e.g. the petty cash custodian); and
   4. an explanation of how the cash will be secured.
7. The department or division shall forward the signed memorandum, along with a purchase requisition for the amount of the petty cash account, to the Clerk/Auditor, who will enter the requisition on the warrant register. The Treasurer shall issue a check for the specified amount to the petty cash fund custodian.
8. The petty cash custodian shall have sole access to these funds. If an alternate custodian is appointed, the Clerk/Auditor must be notified in writing. All petty cash transferred to an alternate custodian shall be counted and signed for. A copy of documentation showing the transfer shall be provided to the Clerk/Auditor.
9. The department head requesting the petty cash account shall provide a secure location to store the cash. Department heads should carefully select a location that is appropriate for the amount of cash involved, such as a vault for higher amounts or a locked file/desk drawer for lower amounts. The department head shall ensure that the petty cash custodian is the only person with access to the location where petty cash is stored. In turn, the petty cash custodian shall ensure that entrusted funds are secured in the location provided unless they are being disbursed.
10. Petty cash may not be used:
    1. to cash checks of any kind;
    2. for any non-County business, even temporarily; or
    3. to reimburse County employees or elected officials for mileage, meals, or other expense account type items.
11. When petty cash funds are advanced by the petty cash custodian, the person receiving them shall count the cash and sign a receipt for the amount received. The petty cash custodian shall not advance petty cash without a signed receipt. Petty cash custodians shall protect receipts for advanced petty cash as if they were cash. The Clerk/Auditor, or their designee, shall conduct surprise cash counts randomly at least once a year. At all times, the total cash and receipts on hand should equal the amount advanced.
12. At least once per year, and whenever necessary, the petty cash custodian shall submit to the Clerk/Auditor a purchase requisition to replenish petty cash funds. The purchase requisition must be reviewed and approved by the department head prior to submission and must include an itemized list of petty cash expenditures, line item accounts, and all supporting receipts. If the number of items to be reimbursed is small, they may be listed directly on the requisition form instead of using a separate attached list. The purchase requisition for replenishment shall be reviewed by the Clerk/Auditor's Office and entered onto the warrant list. The Treasurer shall then issue a check to the petty cash custodian to replenish the fund.

DATED this day of , 2022.

BOARD OF COUNTY COMMISSIONERS OF WEBER COUNTY:

Scott K. Jenkins, Chair

ATTEST:

Ricky Hatch, CPA

Weber County Clerk/Auditor

Approved as to form and legality:

Deputy County Attorney