1. **Purpose**

This policy establishes a uniform process for all departments that receive payments.

1. **Policy**

Departments shall maintain accurate internal control of cash receipts and deposits at all times. Cash deposits must be made within three business days of receipt.

1. **Procedures**
2. For cash receipts received outside of the Treasurer’s Office:
   1. all funds received must be entered into the accounting system at the time of the transaction;
   2. if the transaction occurs at a location without access to the accounting system, the funds must be logged into a pre-numbered receipt book with enough detail to determine where or who the funds came from, the purpose for receiving the funds, and the method of payment (such as cash, check, credit card, etc.) Manual receipts should have three copies: a customer copy, a Treasurer copy, and a location copy;
   3. at the end of each day, the person responsible for receiving cash shall:
      1. close out their cash drawer;
      2. reconcile the system generated report to the cash in the drawer; and
      3. place cash, checks, and credit card receipts received–along with the report–in a deposit bag and either deliver it to the Treasurer’s Office or place it in a secure (locked) place for deposit on the next business day;
   4. with approval of the Treasurer’s Office, departments may make their own deposit into a bank account. In such cases, the department shall forward details of the deposit to the Treasurer’s Office within 5 business days of making the deposit;
   5. when deposits are made with the Treasurer’s Office, the employee making the deposit shall:
      1. give the funds to the Treasurer’s Office employee;
      2. watch as the Treasurer’s Office employee counts the funds; and
      3. receive a receipt detailing the amount, date of receipt, and the signature of the Treasurer's Office employee who took custody of the funds. The employee making the deposit shall return the receipt to the location where the funds were originally received and keep it with the receipt records;
   6. the Treasure’s Office shall reconcile any discrepancy between the funds being deposited and the supporting documentation before they accept custody of the funds; and
   7. employees shall open mail in the presence of at least one other employee, and remove any correspondence containing payments prior to distributing mail to individual persons or departments.
3. For deposits made at the Treasurer’s Office:
   1. an employee from the Treasurer’s Office employee shall receive department funds, count the funds, compare the amount received to the supporting documentation provided, and give a receipt to the employee who turned over the funds. The receipt shall include the amount received, the date of receipt, and the employee’s name and signature;
   2. an employee from the Treasurer’s Office shall compare the information from the deposit to the accounting system and reconcile any differences;
   3. at the end of each day, the Treasurer’s Office shall compile all cash and checks received, match the total to the total receipts in the accounting system, and create a deposit slip. Deposit information should be sufficiently detailed to allow a reviewer to trace individual transactions from satellite locations to the deposit and verify that the funds were received by the bank;
   4. after verifying the deposits in the accounting system, the Treasurer’s Office shall take the funds to the bank; and
   5. The Treasurer’s Office shall maintain copies of deposit slips and use them to reconcile bank statements to the accounting records.
4. Elected officials, department heads, and division directors for departments that collect cash should review the revenue recorded into the accounting system with their copy of the deposits to ensure correct recording of cash.

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