CASH RECEIPTS POLICY

POLICY NUMBER: 208
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PAGE 1 of 1

I. GENERAL

This section provides a general procedure for all departments who collect and receive money and use cash receipts.

II. POLICY

A. The Auditor-Controller provides or approves official receipts to each County officer and Department Head who collects and receives County money.

B. The Auditor-Controller also maintains an accounting control over all receipts issued to County departments.

C. Official receipts or other receipt system as approved by the Auditor-Controller shall be used by all County departments who collect and receive money for the County.

III. PROCEDURE

A. Receipts issued to a department are to be used in numerical order and each receipt shall be accounted for.

B. An official receipt shall be issued by the receiving department at the time of receipt of the money.

C. Spoiled receipts should be retained and marked “canceled”. All copies of a canceled receipt are to be marked “canceled”.

D. All currency received by a County official or Department Head shall be receipted for and deposited daily as received, or at less frequent intervals upon authorization of the Auditor-Controller. For moneys (checks and warrants) received but not receipted, the Department must maintain an adequate Receipts log and related timely reconciliation procedures.

E. Records maintained in each department can be subject to periodic audit by the Auditor-Controller.