

RIVERSIDE COUNTY  
REGIONAL PARK AND OPEN-SPACE DISTRICT



# Supervisor's Cash Handling Procedures

*Revised October 2015*

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## Purpose

The purpose of these procedures is to establish internal controls for the safeguarding of cash receipts, and to acknowledge each supervisor/manager's responsibility to understand, implement, and adhere to related controls and procedures. Supervisors and staff should understand their accountability for all monies received, as it is the property of Riverside County Regional Park and Open-Space District.

Every facility supervisor/manager is responsible for ensuring all applicable employees in his/her facility have successfully completed necessary training on cash handling, collection system operation, and customer service.

The District's Finance Team is responsible for issuing this manual and providing training to all appropriate staff, and acknowledgement forms will be maintained by the Human Resources Department.

This manual and all associated forms can be found on the District's intranet site.

## In General

- ✓ All incoming money will be acknowledged by receipt.
- ✓ Cash should never be unattended or unsecured. This applies to cash registers, desktops, and cash drawers. If an employee leaves his or her workstation for any reason, regardless of how briefly, cash must be appropriately secured.
- ✓ Unauthorized persons should not be allowed in areas where cash is handled.
- ✓ For overnight storage and during other periods when cash is not being used, it should be kept in a safekeeping device, either a safe or a locked container.
- ✓ Under no circumstances should an individual mingle District funds with their own personal funds or take District funds to one's home for safekeeping.
- ✓ At the end of the day or shift, all monies should be accounted for and balanced back to the daily receipts.
- ✓ All cash received should be deposited in the bank within one business day. The timely deposit of cash provides improved control of funds, which reduces the risk of loss due to errors, carelessness, or theft.

## Accepting Payments

All funds received from customers are to be receipted immediately through the collection system in use at that particular site. A receipt should be given to every customer. Locations not using an electronic cash register or point-of-sale software system will issue pre-numbered Official County Receipts to customers from a preassigned receipt book.

Cash should be counted in the presence of the person presenting it for payment. If the transaction is not in person, receipts will be emailed or mailed. No foreign currency or checks are ever accepted.

## Checks

The District accepts checks payable for the amount of purchase only. Every check or money order must be reviewed for completeness as follows:

- ✓ Verify the account holder's name, address, and phone number is included on the check.
- ✓ Verify the check has a bank name, routing number, and the customer's bank account number and check number are encoded on the bottom edge of the check.
- ✓ Note the date. Do not accept a post-dated check (a check with a date in the future) or agree to hold the check for future deposit or return.
- ✓ Verify the amount written in numbers matches the amount written in words. In general, banks will honor written-word amount over the numerical amount.

There are several different categories of checks:

- ✓ **Cashier's Check:** A check purchased at a bank for any amount; the bank completes all information on the face of the check with a bank officer signing as the maker.

- ✓ Certified Check: A personal check that is written by the account holder and then stamped and signed by a bank officer on the front of the check.
- ✓ Money Order: An item purchased at a bank, post office, or other business establishment for any amount up to \$1,000.00. Only the amount is completed by the seller.
- ✓ Traveler's Check: A special check supplied by banks or other companies for the use of travelers; these checks already bear the purchaser's signature and must be countersigned and dated in the cashier's presence.
- ✓ Personal Check: A written order payable on demand, drawn on a bank by a depositor; a personal check is written against an individual's checking account as opposed to a cashier's check, certified check, money order, or traveler's check, all of which are written against bank funds. Verify with a photo id when check is presented in person.
- ✓ Starter Check: we DO NOT accept starter checks of any kind. These checks are not pre-imprinted with the customer's name, address, or phone number, and generally start at a very low number such as 1, 100, or 1000.
- ✓ CAUTION: Accounts with outstanding balances due to NSF's (non-sufficient funds) may NOT pay with another check until the balance is satisfied.

### Returned Checks/ Non-sufficient funds

Non-Sufficient Funds (NSF) checks are checks that are returned from the bank due to lack of funds. The Finance Team is alerted to any returned check and will notify the accepting department. The Finance Team will contact the customer and attempt to collect the funds plus a \$25 NSF fee.

After the second NSF check from a customer in a 12 month period, regardless of whether the outstanding balance was later satisfied, the District will no longer accept checks from this customer and subsequent payments must be by cash or credit card or money order.

### Credit Card Payments

MasterCard, Visa, and Discover payments received at locations using Camava, Convergence, or Quickbooks Point of Sale:

- ✓ Customers paying over the phone or by mail should supply the card type, complete number, expiration date, security code, address, and zip code. Mail or email a receipt showing the payment to the customer immediately.
- ✓ Walk-in customers using their credit card as payment should sign the credit card receipt, and also receive a receipt showing the payment for their records. **Verify the credit card information with a valid photo ID.**
- ✓ The system will alert the user if the card is not valid.
- ✓ Credit cards should be balanced back to the daily report at the end of the day or shift.

MasterCard and Visa payments received at locations with manual machine:

- ✓ Walk-in customers using their credit card as payment should sign the credit card receipt produced by the manual machine, and also receive a receipt showing the payment for their records. **Verify the credit card information with a valid photo ID.**
- ✓ A pre-numbered Official County Receipt showing the payment amount should be given to the customer along with the receipt from the manual credit card machine.
- ✓ At the end of the day or shift, the credit card machine totals need to be transmitted to the bank and balanced back to the receipts.

## OCR = Cash Equivalent

The Finance Team issues pre-numbered Official County Receipt (OCR) books to sites for use as a manual cash receipting system. These receipts should be treated as carefully and securely as actual cash, and all pink copies should be retained and accounted for at all times.

Before a site can receive a new OCR book, the previously-used book must be returned with the pink copies in the book and all accounted for. Missing numbers can indicate potential problems and shall be documented by completing and routing a Cash Control Incident Report.

Any other tickets being used for purposes of admission should be similarly tracked and defaced upon being presented so as to prevent re-use.

## Designating Cashiers

All new and returning cashiers (returning after absences of more than 90 days) will be trained before operating a register. A cashier will be considered sufficiently trained after 3 closeouts. If a cashier leaves employment and returns for the same or a new position, their first 3 shifts back on a register should be considered training shifts.

In this manual, the term “cashier” refers to any employee in a non-supervisory position that operates a cash register. Whenever possible, only one cashier operates each cash register during a shift. All workstations should be logged out when not in use to prevent unauthorized transactions.

## Supervisor and Employee Signatures

No staff shall initial or sign any document misrepresenting any action not actually performed, nor shall staff ever forge a signature or initials for someone else.

## Daily Operations

### Cashier ID's and Passwords

Cashier ID's and passwords are confidential. ID's and passwords are issued to individuals, are unique to each employee, and must not be shared with other employees. In the event that a cashier ID/password becomes compromised, a manager or supervisor should be notified and the individual's ID and/or password should be changed immediately.

### Opening Revenue Workstations

When opening a revenue workstation:

- ✓ Team Lead and cashier verify start-up cash at the beginning of the shift.
- ✓ Organize workstation
- ✓ Determine where extra supplies are located (receipt tape, brochures, etc.).
- ✓ Relay special instructions or an event relating to that day's operation.

### Verifying Starting Cash

At the opening and closing of business each day, all starting cash shall be verified to confirm that all tills are correct. Funds should be verified using the following procedure:

Count each drawer or cash bag to verify that its starting cash amount is correct. If the amount is not correct, recount it. If at that time it is still not correct, have another manager or supervisor count it with you if possible. If after your third count the money is still incorrect, set it aside and verify all other drawers. Occasionally you will find that an error in one drawer is due to an "opposite" error in another drawer. For example, a \$5.00 shortage in one drawer might have occurred because of a \$5.00 overage in another drawer.

### Monitoring Workstations

By monitoring workstations we can make sure cashiers are following cash handling procedures and providing great customer service. Make sure the cashier is:

- ✓ Greeting/acknowledging the customer.
- ✓ Announcing the denomination of bills received from the customers.
- ✓ Stating the amount of change when giving it back to customers.
- ✓ Giving every customer a receipt.
- ✓ Destroying receipts if the customers do not want them.
- ✓ Keeping money, receipts, voids, and employee discounts in the cash register organized. All bills should be facing up and in the same direction.
- ✓ Closing the cash drawer after each sale.
- ✓ Defacing courtesy passes.
- ✓ Dropping all big bills.

**If, at any time, you suspect an employee is stealing, it is your responsibility to contact your immediate supervisor/facility manager and the District Fiscal Manager.**

### Covering Cashier Breaks

When a cashier takes a short break, (for example if the cashier needs to use the restroom), his/her drawer must be locked. In an emergency, managers may cover a drawer.

### "Dropping" bills

If the cashier's drawer accumulates a large amount of bills, prepare a drop for that shift to remove bills from the cash drawer and store them in the safe until deposit. The cashier and supervisor should both verify the amount of money that is being dropped from each cash drawer.

### Iron Ranger/Vending Money Collection

Iron ranger or vending money is to be collected at least weekly by a manager or supervisor and the amount recorded in the collection system being utilized by the site.

The bag used to collect iron ranger/vending revenue shall be nondescript (For example: avoid bags that have financial institution logos).

Count and deposit the money immediately. Should it be impossible to count money immediately due to an unforeseen emergency or incident, the manager on duty can approve leaving the money in the safe. Place a note inside the moneybag with your initials, the date, and type of vending. At the earliest possible time, all vending money shall be counted and received into the site's cash register. If a cash register is not available, a Daily Reconciliation Form (DCR) needs to be completed and signed by the preparer and verified by a supervisor along with a bank deposit slip prior to depositing to the bank.

### Coupons and Passes

When a customer presents a coupon or pass, the cashier first checks to see that it has not expired and that it is valid at the park where it is being presented. If the coupon or pass has expired, it is up to the manager on duty whether to accept it. If the coupon or pass is accepted, it is rung up on the cash register or POS according to each facility's procedures or keyboard set up, (i.e. "coupon", "pass", "misc. n/c", etc.).

The cashier shall deface any redeemed coupon/pass by writing "void" on the front of the coupon/pass at the time of redemption. The cashier shall place the redeemed coupon/pass in the cash drawer until the end of his/her shift. At the end of the shift, a manager or supervisor will count the cashier's money and any coupons or passes received.

### Returns/Refunds

The original method of payment will determine how this will occur. Staff shall use the following methods to process the return:

- ✓ Credit card purchases must receive a credit to the original card number. If that credit card is not available, you must request the refund by check request.
- ✓ Cash purchases receive cash refunds, provided cash is available at the time of request. If cash is not available, a refund request should be processed so that a check can be mailed.
- ✓ Personal check purchases are refunded by check. These refunds may take 7 to 10 business days to process. It is very important to verify the customer's name and address at the time of the requested refund. Attach the original receipt to the Refund Request Form and forward to Finance Department.



### Cancellations/Void Transactions

When a mistake occurs a supervisor should correct the entry at once. If a supervisor is not available to correct at the point of sale, the cashier shall complete the transaction. The receipt should then be voided by writing "void" on the receipt. The voided receipt is placed inside the cash register until the end of the cashier's shift.

The Manager or Team Lead performing the close out shall ask the cashier for voids at the end of the shift. At that time the Manager or Team Lead will void all invalid transactions from the register.

### Discovery of Counterfeit Money

If an employee suspects a counterfeit bill is being used, verify with the counterfeit pens provided by Finance and notify the manager on duty. The manager should notify the Sheriff's Department. Collect descriptive information about the suspected person including their appearance, direction of travel, and vehicle information if possible.

If the counterfeit bill is discovered during closeout, and the subject passing the bill is no longer available, the bill should not be deposited as revenue. It will create a shortage on the cash journal. If the counterfeit bill is discovered by the bank and the bank contacts your facility, please notify Finance of the discrepancy so that your facility's revenue for the day can be corrected. The bank will not issue the agency credit for counterfeit money.

### Daily Closeout Process

The cashier is to begin counting his/her register's contents and completing their Daily Cash Reconciliation (DCR) form.

When the cashier is finished counting his/her money, verify that amount. Once the amount is agreed upon, supervisor signs as the verifier on the Daily Cash Reconciliation (DCR). If there is an overage/shortage, the overage/shortage form must be completed and initialed by the supervisor completing the closeout. All overages/shortages of \$5.00 or more will be documented on the incident form along with the overage/shortage form.

Cashier then places all cash and checks for deposit into a plastic bank deposit bag. Deposits should not include revenue for multiple days. Please double-check your math and be sure to include your journal tape.

Guidelines for completing a bank deposit:

- ✓ Date the deposit slip.
- ✓ List coin and currency separately in the space provided.
- ✓ List checks
- ✓ Sort all cash in front of checks, faced and in order of denomination
- ✓ Endorse all checks with "deposit only" stamp.
- ✓ The white and yellow copies of the deposit slip should go to the bank.

Once the plastic bank deposit bag is sealed, both supervisor and cashier drop the bank bag in the safe. The bank bag should remain sealed until opened by the bank teller. Deposits should be delivered to the bank during regular banking hours, not in the overnight deposit.

When the deposit is complete, attach a copy of the deposit slip and the receipt from the bank to the completed paperwork and submit to the Finance Team.

## Leaving Deposits in the Safe

All deposit should be recorded on the Safe Record Log. Deposit(s) should be prepared as usual with monies sealed in a deposit bag (or bags) and stored in a safe, and deposited at the bank the next business morning.

Safes must adhere to the following minimum guidelines:

- ✓ Must be able to be bolted or secured to the floor
- ✓ Must have a secure slot for staff to drop in deposit bags
- ✓ Must have a combination lock, electronic code, or key door for supervisor/manager access
- ✓ Deposit bags and drawers/change should be kept in separate compartments that have different key/code/combination access.

If the site safe does not have a separately-accessible compartment for storing cash register drawers and/or change, then a second safe should be purchased for such use.

## Safe Combinations/Keys

Facility managers shall provide safe combinations to subordinate managers and supervisors only if access to a safe is necessary. Under no circumstances should a manager or supervisor disclose a combination or safe access code to a third party without prior approval by the District Fiscal Manager.

Each facility is required to change all safe combinations at least once a year, if an employee who knows the combination is no longer employed by the District, or more often if determined necessary.

Managers are responsible for providing the following to the Finance Department when any of it changes:

- ✓ Safe combinations/codes/keys to all facility safes.
- ✓ Master combinations/codes and instructions required to update all facility safes.
- ✓ Master combinations/codes and instructions required to update all facility alarm settings.

This information should be delivered to the Finance Department in the following manner:

- ENVELOPE #1: The current combinations/codes shall be neatly written on a piece of paper, which shall be folded and sealed in a letter-sized envelope. If the safe utilizes key entry, a copy of the key should be placed inside the envelope. On the outside of the envelope the manager shall write the facility name and the physical location of the safe.
- ENVELOPE #2: All master combinations/codes and instructions on how to change current combinations/codes shall be neatly written on a piece of paper, which shall be folded and sealed in a letter-sized envelope. On the outside of the envelope the manager shall write the facility name.

- Both envelopes must then be placed and sealed in a plastic control bag. On the outside of the control bag the manager will write the facility name. This control bag shall be hand delivered to the Fiscal Manager or sent in a secured and discretely marked envelope.

Once a month the Finance Manger shall inspect and inventory all control bags to ensure that they are all accounted for and no tampering has occurred. If the bag is opened for any reason, a Cash Control Incident Report must be completed with all the pertinent information. The manager of the facility will be contacted and required to change the safe code.

## Transporting Money

Whenever money is being transported from one location to another, it is important to follow some precautionary measures:

- ✓ Be as discreet as possible with the money.
- ✓ Never leave cash till or bag of money unattended.
- ✓ Keep possession of the money until it is secured (as in a cash register or safe).
- ✓ All managers and supervisors shall make every effort to move the money quickly from one location to another. This is done to ensure the money is placed in a secured location as soon as possible.

## Supervisor's Monthly Verification and Audit

Once a month, the site supervisor/manager shall physically count all imprest (change fund) and petty cash on site, and document the results on a Revolving Fund Verification Form. The supervisor should perform this verification on a random schedule without notifying any staff when the verification will take place.

In addition to verifying imprest and petty cash, the supervisor shall also perform an audit of at least one Daily Cash Reconciliation (DCR) packet per week. This audit shall consist of the following:

- ✓ Verify the Daily Cash Reconciliation form is completed in its entirety
- ✓ Double-check all calculations and ensure DCR totals match the sales report for that same date
- ✓ Verify the deposit slip is completed correctly and all totals match the DCR and Sales Report
- ✓ Confirm that the deposit was prepared for only a single day's collections

Indicate your DCR review by initialing and dating the top-right corner of the DCR. Make a copy of this verified DCR and attach it to the monthly Revolving Fund Verification Form. Turn in this paperwork to the Finance Team on a monthly basis.

## Variance Procedures

When it is determined that a facility or other revenue operation cannot adhere to the specified procedures for handling cash, the Manager or Supervisor must submit a written memo to the Fiscal Manager for review. The memo must state the reason the facility cannot comply with the procedure in question, as well as suggestions for new procedures to be instituted.

The primary goal of the variance procedure is to bring the facility into compliance with the established District procedures. If the Fiscal Manager determines that it is impossible for a facility to follow the established procedures, a memo will be sent to the manager or supervisor stating exactly which procedure is waived and any new procedures to which the facility or operation must adhere. The memo granting a variance shall become part of the Supervisor's Cash Handling Procedures Manual.

If a variance from the established procedures is not granted, the facility must continue to adhere to the procedures as they are written in this manual.

## Cash Control Incident Report

The Cash Control Incident Report is to be used when the internal cash controls have not been successful in producing the desired results. This report has two purposes:

- 1) Notify the individuals within the organization who are responsible for the implementation, performance, and review of the internal cash controls where these controls have not produced the desired results.
- 2) Provide managers a method of documenting corrective actions taken to prevent the incident from reoccurring.

The requirements of this procedure do not relieve personnel from any other internal control responsibilities. When the reporting requirements of this procedure are found to be in conflict with any other requirements, the requirements of this procedure shall take precedence.

### PROCEDURE:

A cash control incident report shall be completed when there is a significant deviation from any internal cash control process or procedure. Significant deviations include but are not limited to:

- ✓ Cash, receipts and vouchers is found to be over or short by \$5.00 or more. If a drawer in the safe is off and the discrepancy is found in another drawer during the countdown, a report does not need to be completed.
- ✓ Deposit tickets that do not match the actual amount received by the bank.
- ✓ Refunds that did not have prior management approval.
- ✓ Any incident where a transaction is rung into one register or terminal and the money is deposited with another register or terminal's closeout, causing one closeout to be over and the other to be short.
- ✓ Missing tickets, passes or gift certificates as indicated by ticket control procedures.
- ✓ Daily Cash Reconciliation package is incomplete or inaccurate.
- ✓ Cashiers are found to be sharing user ID's or passwords.
- ✓ Cash is found anywhere other than in a cash register drawer or designated locking safe.
- ✓ Any other incident an employee or manager feels warrants consideration or investigation.

When an incident is discovered, the form shall be completed and routed in accordance with the following:

### SECTION I - Initial notification of incident

Upon the discovery of an incident, a Cash Control Incident Report should be completed and routed to Finance with the Daily Cash Reconciliation. The manager or supervisor on duty will record the incident on the Incident Log maintained at the facility.

The individual discovering the incident will fill in the first section stating the facts of the discovery, and sign and date the report.

### SECTION II - Manager/supervisor investigation and actions taken

After completing and filling out the first section of the form, the individual discovering the incident or the supervisor/facility manager in charge of the internal control in question shall investigate the incident to determine the cause and the net financial gain or loss. The results of this investigation shall be documented in section two of the form, and the documenting manager/supervisor shall sign and date the report.

### SECTION III - Corrective action

The supervisor/facility manager shall determine what corrective action is necessary to prevent the incident from recurring. The corrective action taken shall be documented in section three of the form. Examples of appropriate corrective actions include:

- ✓ The employee was removed from the register for the remainder of the season.
- ✓ The employee will be retrained on register operation.
- ✓ The employee was reminded to be more careful when giving back change.
- ✓ The staff was reminded to take the deposit to the bank each day.
- ✓ Oral reprimand, written reprimand, recommended termination.

After the form has been completed and signed, the supervisor/manager shall record the incident on the facility's log and forward the completed form to Finance. Finance will review to determine appropriate corrective action was taken and will monitor and report on incidents.



# Supervisor's Cash Handling Procedures Manual Acknowledgement

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I acknowledge that I received a copy of the Supervisor's Cash Handling Procedures manual, and have been successfully trained on the procedures contained therein.

I also certify the following:

- ✓ I understand that it is my responsibility to read this manual and understand its contents.
- ✓ I accept responsibility for compliance with the procedures contained in this manual, and for ensuring compliance from those I supervise.
- ✓ I understand that, upon request, I may meet with my supervisor/manager to review cash handling policies or procedures.
- ✓ I understand that this Supervisor's Cash Handling Procedures, dated October 2015, supplements any previous manual, handbook, policies or procedures.
- ✓ I understand and acknowledge that the District retains complete discretion to apply, change or interpret any procedure manual provision, handbook, practice, procedure or other written document in any manner.

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Employee Signature

Date

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Printed Name

Location