



WEBER COUNTY SHERIFF'S OFFICE

POLICY AND PROCEDURES

CASH CONTROL

EFFECTIVE DATE: 10/07/03
 AMENDS/SUPERCEDES:
 STANDARD NUMBER: 17.4.2

REVIEW DATE: 07/18/08
 REVISION DATE: 07/18/08
 APPROVED: _____

Sheriff Signature

12.7.1 Purpose

The purpose of this policy is to establish procedures for the processing, safeguarding, and accounting of funds in which Sheriff's Office personnel receive, process, and/or disburse cash.

12.7.2 Rationale

It is imperative that all cash accounts within the Sheriff's Office are properly handled, documented, and safeguarded against loss, theft, or mishandling.

12.7.3 Policy

- A. The Sheriff's Office is responsible for the collection, safeguard, and disbursement of cash funds, as specified in this policy.
- B. Preparation of financial statements, internal audits, and related matters are governed by procedures of the County Clerk-Auditor's Office (Weber County Policy 8.1).
- C. Quarterly accounting of activity during the quarter shall be conducted by the Sheriff's Office member responsible for his/her respective fund, as listed below:
 - 1. Investigative fund
 - 2. Evidence/Property cash fund
 - 3. Sheriff's Fee Account
 - 4. Petty Cash fund
- D. Annual cash audits should be conducted by the Weber County Clerk/Auditor's Office. All cash funds within the Sheriff's Office are subject to random inspections by the Sheriff or his designee; and, if the need arises, the Sheriff/designee may request a separate audit by the County Clerk-Auditor's Office or private audit firm to conduct an audit on any or all of these funds.

12.7.4 Procedure**A. Investigative Fund**

1. The accounting system which documents Investigations Bureau Investigative fund activity will be controlled and operated by the Investigations Bureau Commander.
2. The cash available for this purpose will be the responsibility of this Bureau Commander and will be maintained in a secure location.
3. Payments to informants or for the purchase of contraband require advance approval of the Investigations Bureau Commander and are to be documented. Documentation shall include:
 - a. Informant/Subject's name;
 - b. Amount;
 - c. Purpose;
 - d. Date;
 - e. Case Number;
 - f. Employee name;
 - g. Any other pertinent information.
4. Payments to informants or for the purchase of contraband must be approved by the Sheriff/designee when:
 - a. Payments to informants exceed \$200; and/or
 - b. Payments to purchase contraband exceed \$1,000.
5. All informant payments require receipts to be signed by the informant. Exceptions may occur when circumstances prohibit the informant's signature. Witness signatures are also recommended, if possible.
6. At the end of each quarter, the Investigations Bureau Commander will account for the activity in the investigative cash fund.
 - a. If any activity has occurred, the log and any other documentation shall be submitted to the Chief Deputy requesting approval of the activity.
 - b. This information shall then be submitted to the Finance Section for reimbursement of the fund from the Sheriff's Office budget.

B. Evidence/Property Cash Fund

1. In accordance with Sheriff's Office policy (Chapter 56), all money, whether being held as evidence or found property, shall be packaged separately from other evidence by the submitting deputy.
 - a. Money will be counted by two (2) persons and packaged separately from other evidence.
 - b. Each package will be individually marked or tagged.
 - c. Paper money should be photocopied prior to submission to the evidence custodian when practical and necessary for evidentiary or documentary purposes.
 - d. All money shall be stored in a locked safe accessible only to the property custodian/designee.
 - e. All money will be counted by two (2) persons when released by the property custodian.
 - f. Procedures for final disposition of property, to include cash and unclaimed cash, can be found in Sheriff's Office policy, Chapter 56.
2. Money seized by search warrant is processed per current case law, Office policy, and court rulings. Weber/Morgan Narcotic Strike Force procedures may be referenced if necessary.
 - a. All monies shall be accounted for, by denomination and, if necessary for evidentiary or identification purposes, by serial number.
 - b. All items are noted on Sheriff's Office evidence forms and processed per policy found in Chapter 56.
 - c. All money seized is initially handled as indicated above. The money may be returned to the defendant – if so ordered – by receipt process, or may be awarded to the County.
 - d. Forfeiture money becomes the possession of the County and is audited according to County policy.

C. Sheriff's Fees Cash Fund

1. All Records and Civil Section personnel are authorized to receive money for report copies, fingerprints, civil process service, and other services.
2. The Sheriff's Office electronic software receipting system shall be used to generate a two- or three- part receipt for each transaction.
 - a. One copy of the receipt is to be attached to the money received and shall be dropped in the drop safe. Funds can be received in the form of cash, check or credit card.
 - i. Cash should be receipted for the amount charged. If change is necessary, change may be made utilizing the Sheriff's Fee cash drawer, with the change being counted back to the

customer and the amount charged attached to the receipt and dropped into the safe.

- ii. Checks shall only be written for the amount charged. No change is to be given for checks written in excess of the amount charged. The check shall be attached to the receipt and dropped into the safe. Note: If a check is returned from the bank as unpaid, a customer will be charged a service charge consistent with the Weber County Treasurer's Office fee schedule.
 - iii. Credit cards shall be swiped and entered for the amount charged, with an additional \$0.50 added to the transaction as an electronic payment fee, as allowed by Utah Code 10-8-85.6. No change is to be given on credit card transactions. The customer shall sign the credit card slip and the signature on the credit card shall be compared with the signature on the slip. The signed slip shall then be attached to the receipt and dropped into the safe.
 - b. One copy of the receipt is to be given to the customer.
 - c. If applicable, a third copy of the receipt may be attached to a civil paper or other document.
3. The money collected in the drop safe shall be counted and balanced by the Civil Office Manager/designee at least once every three working days with the electronic system drawer counting report. Any discrepancies shall be researched and noted.
 - a. The money collected shall be forwarded to the Finance section accountant/designee for re-counting and deposit preparation. A computer system- generated daily reconciliation report, with required account balances noted, must be forwarded with the money collected.
 - b. The accountant/designee shall prepare the deposit and return the deposit to the Civil Office Manager/designee for transport to the banking institution.
 - c. All reports and deposit receipts shall be forwarded to the Support Services manager/designee for reconciliation.
4. The Civil Office staff shall return any overpaid fees via Sheriff's Fee account check to the customer once the civil process has been completed. If any amount is due, the Civil Office staff shall send a bill to the customer to collect on the underpaid account.

5. Each month, the Civil Office staff shall prepare a ledger of all collected civil fees payable to Weber County and reconcile this with the electronic system. A check shall be generated and forwarded to the Support Services manager/designee for deposit with the Weber County Treasurer into the appropriate budget.
6. Each month, the accountant/designee shall generate a report of all records, fingerprinting, and other fees payable to Weber County. A check shall be generated and forwarded to the Support Services manager/designee for deposit with the Weber County Treasurer into the appropriate budget.
7. A monthly reconciliation of the bank account, including credit cards, shall be performed by the Support Services manager/designee.

D. Petty Cash Fund

1. The Sheriff's Office Finance Section accountant/designee will be the only one authorized to receive and disburse from the petty cash fund, per Weber County Policy 7.1.3. These funds are for extraordinary and/or emergency expenditures that are time-sensitive or essential to continued operations. These funds are not intended for large or routine purchases, mileage, meals, other travel expenses, or for cashing personal checks.
2. All petty cash disbursements will be documented by the purchaser signing the receipt submitted for the reimbursement, along with additional information regarding the purchase, if requested by the Finance section.
3. A ledger will be prepared by the Finance Section accountant on a quarterly basis, documenting the purchase information and amount. This ledger will be forwarded and processed with a Weber County Requisition form for reimbursement of the petty cash fund.