

Cash Accounts

Index Code: 602

Effective Date: 02/01/10 (revised 1/17/17)

I. Purpose

The purpose of this directive is to establish procedures for receiving, maintaining, and disbursing cash and the maintenance of cash accounts. For purposes of the directive, cash transactions include checks and money orders.

II. Policy

It is the policy of the Office of the Sheriff to closely monitor all cash accounts to ensure accountability and the proper handling of all cash. In doing so, the Office of the Sheriff follows all guidelines set forth by the Queen Anne's County Department of Finance.

III. Authorized Accounts

The Office of the Sheriff has two authorized Cash Accounts:

A. Petty Cash Account

A Petty Cash Account will be maintained to pay for minor expenses incurred on behalf of the Office of the Sheriff. The Petty Cash Account will be maintained by the Chief Deputy's designee.

B. Cash Drawer Account

A Cash Drawer Account will be maintained for fees received by the Office of the Sheriff as authorized by the Annotated Code of Maryland, Courts and Judicial Proceedings, §7-402. Fees are generally collected for copies of reports, fingerprinting associated with employment and licensing, and for service of civil papers. The Cash Drawer Account will be maintained by a designated member of the Clerical Staff, under authority of the Commander of the Administrative Services Division.

IV. General Fundability

For each account the following minimum standards apply:

A. The employee responsible for each account will maintain documentation showing the initial balances, credits, debits, and current balances;

B. Receipts or other documentation for

cash received;

C. Authorization for cash disbursements and, where appropriate, approvals of expenditures in excess of certain limits;

D. Documentation for cash expenditures;

E. Persons or positions authorized to accept or disburse cash; and

F. Quarterly accounting of cash activities.

V. Petty Cash Account

A. The Petty Cash Account is a Disbursement Account which provides a source of cash for incidental expenses. It is maintained by the Chief Deputy's designee who may make disbursements from this Account. The maximum amount held in the Petty Cash Account is \$400.00. The maximum amount that may be dispersed for any single expense is \$200.00, unless authorized in advance by the Sheriff or Chief Deputy. The Petty Cash Account may be used for incidentals authorized by the Department of Finance such as:

1. Travel expenses associated with short trips, such as fuel, meals, parking, and tolls;

2. Minor purchases of office supplies and equipment;

3. Payment for services such as cleaning and photo processing.

4. Investigative funds such as payment to confidential informants, or the purchase of alcohol and tobacco products as part of an undercover investigation.

B. To ensure reimbursements from the Petty Cash Account employees must have prior clearance for the expenditure from a member of the Command Staff, except when exigent circumstances exist and a supervisor gives approval. An employee who fails to gain such

prior clearance risks not being reimbursed for the expenditure.

C. Upon completion of an authorized petty cash transaction the affected employee will sign the associated receipt and forward it to the Chief Deputy's designee for reimbursement.

D. In order to maintain accountability and sufficient cash balance on hand the Chief Deputy's designee will record all receipted expenditures on a Queen Anne's County Petty Cash Replenishment Request form and forward it, along with the signed original receipts, to the Queen Anne's County Department of Finance. The Petty Cash Replenishment Request form will indicate the beginning balance, Activity Number(s), Account Number(s), and Project Number(s) if applicable, a description of each disbursement, the amount of each disbursement, and the remaining cash balance. The Chief Deputy will sign and date all Petty Cash Replenishment Request forms. Upon receipt, the Department of Finance will issue a check to the Sheriff which will be cashed to replenish the account. A photocopy of the Petty Cash Replenishment Request form and associated receipts will be retained on file.

E. The Chief Deputy will inspect the Petty Cash Account on a quarterly basis.

VI. Cash Drawer Account

A. The Cash Drawer Account is a Receipt Account for all funds received by the Office of the Sheriff. Fees may be received in the form of cash, check, or money order.

B. After a citizen has paid for and received the requested service (i.e., fingerprinting, report, etc.) a member of the Clerical Staff will receive the payment and issue a receipt.

C. All cash, checks, or money orders received will be secured in a locked cash drawer in the Clerical Staff Office until they can be forwarded to the Department of Finance.

D. All Cash Drawer Account transactions will be recorded on a Queen Anne's County Cash Receipt Transmittal form. The transmittal form, along with a cash register receipt and all cash, checks, and money orders received will be delivered in person to the Department of Finance by a designated member of the Clerical Staff

weekly. The transmittal form will indicate the Fund Accounts, Register Revenue Codes, descriptions of the fees collected, deposit amount(s), and the amount remaining in the cash register. The designated member of the Clerical Staff will sign and date all Cash Receipt Transmittal forms and retain a copy of the form, associated receipts, and photocopies of all checks and money orders.

E. The Commander of the Administrative Services Division will inspect the Cash Drawer Account on a quarterly basis.

VII. Audit

All accounts utilized and maintained by the Office of the Sheriff are sub-funds of the Queen Anne's County Government General Fund. As such, in addition to the quarterly inspections outlined in this directive they are subject to audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States.

VIII. CALEA References: 17.4.2a, 17.4.2b, 17.4.2c, 17.4.2d, 17.4.2e & 17.4.2f.

IX. Proponent Unit: Administrative Services Division

X. Cancellation: Directive dated 2/1/10

Sheriff Gary Hofmann