

Resolution Number 56-19

Mason County Revenue (Cash) Handling Policy & Procedures

WHEREAS; the Washington State Auditor's Office recommends that counties have a Revenue (Cash) Handling Policy approved and implemented to provide for the continued safety of public monies:

WHEREAS; the Mason County Audit Committee had undertaken the responsibility of drafting said policy and procedures, vetting such policy and procedures with county departments and approving the final draft for presentation to the Mason County Board of County Commissioners with a do pass recommendation;

THEREFORE; after a review of such Revenue (Cash) Handling Policy and Procedures, the Mason County Board of Commissioner's hereby approves the Mason County Revenue (Cash) Handling Policy and Procedures as set out in Exhibit "A", herein attached.

Approved this 18th day of June, 2019

BOARD OF COUNTY COMMISSIONERS
MASON COUNTY, WASHINGTON

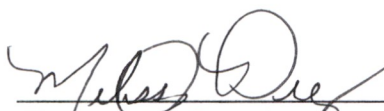


Kevin Shutty, Chair

ATTEST:



Randy Neatherlin, Commissioner



Clerk of the Board



Sharon Trask, Commissioner

APPROVED AS TO FORM:



Tim Whitehead, Chief Deputy Prosecuting Attorney

MASON COUNTY

REVENUE (CASH) HANDLING

POLICIES AND PROCEDURES

May 2019

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REVENUE/CASH HANDLING POLICIES AND PROCEDURES

I. AUTHORITY

RCW 36.29.010 describes the following general duties of the County Treasurer, which pertain to cash handling:

- Shall receive all money due the County and disburse it on warrants issued and attested by the County Auditor;
- Shall issue an original receipt to the person making payment and shall retain a duplicate receipt for all money received other than taxes;
- Shall write on the face of all warrants when paid, the date of redemption, and;
- Shall maintain financial records reflecting receipts and disbursement by fund in accordance with generally accepted accounting principles.

II. POLICY AND PROCEDURES

Many of the revenue handling duties and responsibilities assigned to the County Treasurer by law entail action by other County officers, employees, and agents. In order to assure that all County employees responsible for handling revenue are aware of their duties, the following policy and procedures will provide rules and guidelines for all revenue handlers in Mason County.

III. CUSTODIAL RESPONSIBILITY & LIABILITY

A custodian is personally responsible for all County revenue within his/her span of control and may be held liable for any loss occurring, unless the loss was caused by an act of God, a theft, or a statutory exception applies:

- All County revenue handlers shall comply with their departments and/or the county's policies and procedures. All revenue handlers who fail to comply with their departments or the County's adopted policies and procedures may be subject to disciplinary action.

- All revenue handlers who obtain custody of county money **may** be held liable for the loss of that money until such time as the money is deposited with one of the County Treasurer's authorized agents.

- All revenue handlers will be covered as listed under the Mason County Resolution #38-19, Establishment of Bond Requirements for Mason County Elected Officials and Other Public Officials or covered under Mason County's Crime Insurance Policy.
- All transfers of custody for county revenue shall be documented on a Transmittal Form. The form shall acknowledge the exchange of custody for county revenue by the signatures of the person transferring and the person accepting custody.
- A revenue handler shall use a written receipt or log to document that he/she exercised due care by immediately turning over custody of that county revenue to the appropriate departmental finance manager or designated party.
- A departmental finance manager or designated party who issues a written receipt or acknowledges by log acceptance of custody of county revenue is liable for the timely deposit of that revenue. The liability for timely deposit starts with the original receipt of county money by a county officer, employee, or agent and ends when the county money is deposited with the County Treasurer.
- A deposit of county revenue to an approved after-hours drop box is considered a deposit with the County Treasurer. To use this procedure an agreement must be signed between the bank receiving the deposit and the County Treasurer prior to the deposit.
- A deposit of county revenue to an approved bank branch is considered a deposit with the County Treasurer. Approval to deposit directly to an approved bank branch must be issued between the department and the County Treasurer.

Deposits in transit either to the Treasurer's Office or to an approved bank branch should be contained in a locking deposit bag or tamper resistant deposit bag. In no instance should the employee making the deposit have access to the contents of the deposit bag.

IV: REVENUE/CASH HANDLER TRAINING

- New revenue-processing county employees shall review the Mason County Cash Handling Policies and Procedures **prior to any cash handling activities**. Said review shall be signed by the employee and confirmed by the Department Head or Supervisor. The Department Head or Supervisor shall provide the Treasurer with written confirmation that the new employee has reviewed the Cash Handling Policies and Procedures.
- Departments are required to have revenue handlers, departmental cashiers and other designated parties review and sign off on such review of the Cash Handling Policies and Procedures every four years (see Appendix I).

V. REVENUE HANDLER COMPLIANCE

- Each department is responsible for revenue handler compliance within their department. Departments may request that the County Treasurer's Office periodically inspect and report on the department's revenue handling procedures.
- The County Treasurer's report of inspection will indicate whether or not the department's system of revenue handling procedures is satisfactory with the guidelines set out in this policy.
- Departments will be responsible for updating or training revenue handlers should the County Treasurer's report require action by the department.

VI. REVENUE RECEIVING DUTIES

A. Opening Activity – Whenever possible cash drawers should not be shared. Individual cash drawers are preferred. However, if staffing or office environment dictate otherwise, **ONLY ONE PERSON SHALL HAVE CONTROL OF A CASH DRAWER ON ANY GIVEN DAY**

The designated departmental cashier for that day shall be the custodian of the cash register or drawer, unless employees have their own cash drawers. Only one person should have control of cash. During lunch hours or in the absence of the cashier, two employees may handle cash transactions. However, both employees must be present during the transaction and both must verify all cash received and disbursed from cash in the cash drawer in writing.

1. Each Revenue handler shall sign a receipt acknowledging responsibility for any required change funds.

2. Revenue handlers shall set up their individual cash drawers in a consistent manner with all the bills face up and going the same direction, i.e. smallest denominations on the right and next larger denominations to the left. Checks, money orders, two, fifty and one-hundred dollar bills placed under the drawer, if there is no preset place for these bills.
3. When accepting currency, count each bill by looking at the faces on the currency, not the denominations on the corners. (See examples Altered Currency, Appendix H)
4. Revenue handlers accepting 50 dollar bills (currency) or more may have another employee verify count to assure accuracy.
5. Revenue handlers shall always complete a transaction in its entirety before proceeding to another transaction or offering assistance to another customer.
6. During the day, when the cash drawer begins to get full and when time allows, paperclip or rubber band excess currency. Large sums of money should be removed periodically and secured in a safe within the department or office in the event of a robbery (departments will need to identify based on transactional history what would be considered a large sum and create a log book for removal and securing cash in these instances). (See banding, strapping guidelines Appendix B and Robbery page 23)
7. US Title 31 Subtitle IV Ch. 51 Subchapter 1 s5103 states "United States coins and currency are legal tender for all debts, public charges, taxes and dues." Loose coin will be accepted in minimal quantities only. Amounts equaling or exceeding the minimal roll (ex: fifty or more pennies, fifty or more dimes) will be accepted if rolled by the depositor. Rolled coin may require the name, phone number and other identifying information of the person offering such rolled coin as tender (i.e. court case number, account number, tax parcel number). Note: Banks would prefer no identifying information be listed on rolled coin.

B. RECEIPTING

All monies (checks or cash) must be receipted immediately upon acceptance. All funds and receipts must be placed in a lockable cash drawer or cash register; the drawer must be locked at all times when no one is in attendance in the receipting area.

1. All county revenue handlers shall record all corrections of previously recorded transactions, such as refunds, voids, and cancels on a permanent daily collection journal. *Depending on your software programs, this may already be accounted for.*

Any correction shall be reported to the departmental finance manager or designated party. The revenue handler and departmental manager or designated party shall each initial and date the correction in the daily journal. *Depending on your software programs, this may already be accounted for.*

C. Refunds

A REFUND is given after the original collection transaction has been completed. A REFUND returns funds back to the payee. This action is taken at the direction of a department finance manager or designated party. Department heads may authorize their officers and employees to make an immediate documented refund of collected County money that conforms to the following conditions:

- Revenue handlers shall refund the original payment to the payer only upon presentation of proof of identification and written documented request. The transaction must be cancelled/voided. These types of transactions are typically same day.
- Revenue handlers shall not give "cash back" from a check.
- If the money has been deposited with the Treasurer the refund shall only be made by a Treasurer's check. Departments will provide a written request for the refund to the Treasurer's Office. Refunds are processed within two weeks.

VII. CLOSING ACTIVITY

Persons who collect County money from the public shall balance their cash drawer at the end of their work shift. Preparing a cash reconciliation may consist of counting collected monies, filling out a cash count document as stipulated by the employee's department, and preparing a deposit slip.

All counting and/or balancing should occur out of public view in a location away from the collection area whenever possible.

Balancing Cash Drawer

- 1) At the end of a shift, the revenue handler, needs to account for all increases and decreases of cash in the cash drawer. This process is referred to as balancing - the accounting of all county funds received that day. Balancing involves the adding of currency, coin and checks, determining the total revenue received – as documented on the permanent record, subtracting the beginning cash and comparing the total money with the total transactions. These dollar amounts should be the same. Each revenue handler may have their own method for balancing their drawer. However, there are several steps that all revenue handlers have in common.
 - a. Remove all currency, coin and checks from the drawer or cashbox. Count the currency and coin and list by denomination on the daily cash count sheet. Monies should be counted as many times as it takes to get the same total twice. (See the example on currency and coin, strapping guidelines Appendix B)
 - b. Revenue handlers should list all checks on either an adding machine tape, a deposit slip or computer generated slip and transfer the number of checks and the total dollar amount to the daily cash count sheet. Checks should be restrictively endorsed according to federal law. (See Appendix C) The remainder of the back of the check must be left blank. All identification notations, such as a driver's license number if required by the department, must be placed on the front of the check.
 - c. Revenue handlers should then "buy" from the remaining cash on hand to bring the beginning cash back to the preferred mix of currency denominations as determined by the revenue handlers' department.

- d. Department Finance Managers or designated party shall fill out the transmittal forms and distribute the copies as follows:
- To the Departments designated depositor. Who will then provide:
 - Two copies to the Treasurer's office with the deposit for in person deposits or one copy via email.
 - One conformed copy stays in the department to be filed.
- e. Designated depositor shall then insert the completed document into a designated deposit bag or envelope with the cash and/or checks to be deposited and store it in a safe place until delivered to the Treasurer or bank. If not deliverable to the Treasurer's office until the next day it must be secured in a safe, locked receptacle or a vault overnight.

VIII. CHECKLIST FOR LOCATING DIFFERENCES

(Note: This checklist is unique to the Treasurer's office. Other departments may create their own written guidelines for determining differences.)

1. Have another person recount all currency and coins.
2. Have another person recount all strapped currency.
3. Rerun totals on excise tax and miscellaneous receipts.
4. Recheck Electronic Funds transfer (EFT) deposits.
5. Scan checklist for the amount of the difference.
6. Compare checks to the checklist
7. Compare checks to the tax receipts.
8. Break down the deposit

Do not throw out trash in wastebaskets or recycling boxes until balanced. Place trash in vault overnight if necessary.

Note: It may be helpful to refer to the difference chart Appendix D to see if the error or difference could be a transposition of numbers.

IX. REVENUE OVER & SHORT POLICIES

- All monies received are to be deposited intact with the County Treasurer. If, upon balancing daily receipts, it is discovered that the money to be deposited does not equal the total of the receipts, a cash over/short situation exists.
- A revenue handler has a shortage when an unintentional collection error is made either due to negligence, an act of God, or a theft. Leaving money unattended and not properly safeguarded is an example of a revenue handler's negligence that could result in a loss of County money.
- A revenue handler has an overage when too much money is collected and excess cannot immediately be returned to the customer. If, after an appropriate search and recalculation, the over/short situation still exists, take the following steps:
 - a) Complete the transmittal form to the Treasurer as documented by the receipts.
 - b) If the money to be deposited **exceeds** the receipt amount, record the overage as a **positive** amount to the revenue code for Cashier's Overage and Shortages.
 - c) If the money to be deposited is **less** than the receipt amount, record the shortage as a **negative** amount to revenue code for Cashier's Overages and Shortages.
 - d) For overages and shortages in excess of **\$50.00** call it to the attention of the Department Head or Elected Official who must then bring it to the attention of the County Auditor via Report of Loss form. (See Reporting of Losses page 20). For over/under of less than \$10.00 the Treasurers policy is to allow the over/under to be accepted as payment in full for tax payments.
 - e) Under no circumstances shall an employee take or supplement money to be deposited in order to force the deposit to balance with receipts.

- f) Under no circumstances shall a county office or department maintain a "slush fund" of money in order to accumulate overage amounts or pay shortage amounts.

X. REVENUE TRANSMITTAL FORMS

In order to complete the deposit of County funds, revenue handlers and/or department employees complete a Transmittal Form. The form documents the distribution of funds for that deposit. (See Appendix F)

A Transmittal Form should be submitted for all amounts collected and deposited by the revenue handler. To insure that the monies are distributed to the correct fund, the form should identify the fund and BARS number(s), the deposited money's fund ownership and the source of collection.

To complete the form correctly it must include:

- a. The signature of the preparer.
- b. The collecting location.
- c. The amount of the deposit and a breakdown of cash and check amounts.
- d. Distribution instructions (fund and BARS)

XI. PAYMENTS RECEIVED IN THE MAIL

1. Open mail and segregate remittances from other mail. (If staffing allows, the person processing the mail and preparing the revenue for data entry should not be the same person processing the receipts through the cash register).
2. Put all unprocessed mail in the locked secured area or safe overnight.
3. Prepare non-cash payments (checks, money orders, and drafts) for immediate deposit with the County Treasurer. Be sure the check is signed.
 - a. Use an endorsement stamp to restrictively endorse payment to the County Treasurer. The Treasurer will provide endorsement stamps upon request.
4. Establish an audit trail link between the check and a remittance accounting form. The audit trail link should provide you with enough information to allow you to reverse the remittance

accounting transaction when a deposited check is returned for non-sufficient funds (NSF) See Bank Returned NSF page 15.

5. If you have a check that is payable to the county but lacks information necessary to complete the accounting process, make a photocopy of the check and present the original check to the Treasurer's office where a receipt will be issued and the check will be deposited in the bank. The Treasurer's office places the money in a holding fund referred to as the Treasurer's Trust fund and records it until the deposit can be identified and transferred to the correct fund.
6. If you know that a check belongs to the County, but is not due to your department's activities, forward the check to the appropriate County department. Be sure to date stamp the payment envelope when received before forwarding it on.

XII. ACCEPTANCE OF CHECKS

1. When accepting checks over the counter, revenue handlers should:
 - Check the written amount and the numerical amount. They must be the same. State law says if there is a difference between the two, the written amount is the correct amount for legal purposes. RCW 62A.3-114. The revenue handler can "guarantee" a check for the correct amount by writing such on the face of the check and initialing the guarantee.
 - Be sure the payer signs the check.
 - Watch for special wording on a check that may cause it to be void. (I.e., "Not good for over \$1000.00 - or- "Void after 30 days". Any special instructions take precedent over state law.)
 - Accept checks for the amount owed only. Never give cash back for check issued for more than the amount owed. Payments received that are over or under the amount owed should be returned to the issuer, requesting the correct amount be submitted, unless set out in specific written department policies.
 - Departments may adopt the Over/Short Policy "\$10.00 rule". The "\$10.00 rule" allows for payments under the amount owing to be accepted and applied to the customer's account by \$10.00 or less, and considered "short". Payments over the amount owing by \$10.00 or less, may be accepted and applied to the customer's account and be considered "over". This positive/negative amount shall be posted to the appropriate over/short BARS revenue line for the department.

- **Note the date of issuance on a check**, checks written 180 days (6 months) prior to today's date may not be honored by the bank. Revenue Handlers should refuse acceptance of a post-dated check or a stale-dated check.
- No foreign checks should be accepted **unless** they state "Payable in US Funds."
- **Never** accept a two-party check. This is a check made payable to someone other than Mason County and endorsed to Mason County.
- In departments with no recourse (Example: Solid Waste – a customer has paid to dump and the service cannot be reversed or cancelled), Revenue Handlers should require picture ID when the individual paying by check is not known. Be sure to check the ID to the check and the check writer. A driver's license number should be written on the face of the check. (Exceptions: Specific written department policy, Treasurer's Office, Courts, Permitting).
- **No employee or any personal checks** may be cashed either from a cash drawer, change fund or petty cash.
- Employees should never process their own business or that of family or close friends.
- A restrictive endorsement should immediately be placed on the back of the check. When depositing funds with the Mason County Treasurer the following example should be followed:

Mason County Health Department
For Deposit Only
Mason County Treasurer
(Treasurer's account number)

Or, when depositing into a bank account **other** than that maintained by the Mason County Treasurer:

Mason County Health Department
For Deposit Only
(Your account number)

XIII. BANK RETURNED CHECKS

- This policy applies to all checks made payable to the County Treasurer or a county department, which are returned by the bank. Checks may be returned due to insufficient funds, closed account, invalid signature, stop payment, or any other condition making the check invalid.
- The bank will redeposit NSF checks one time. If returned the second time or for other reasons the Bank will debit the Treasurer's account and deliver the check(s) to the Treasurer.
- The Treasurer's staff will contact the department to obtain a transmittal form with the appropriate fund and BARS numbers to debit.
- The Treasurer's staff will debit (negative receipt) the fund and BARS account in the amount of the returned check.
- Action should be taken by the department involved to stop service, or revoke taxes, license or permit, or other suitable action. Departments with no recourse to collect on NSF checks, should notify the Prosecuting Attorney's office if the amount exceeds \$200.00, or if criminal prosecution is anticipated. No new goods or services will be provided until payment is received for the prior goods or services. The department will adequately document the action taken in their files and records.
- The County will accept only the following as payment for a bank returned check: cash, money order, or bank cashier's check unless a wrong and/or closed account has been used mistakenly by a customer.
- A returned item processing fee will be charged on all returned checks as prescribed by Resolution; the processing fee to be deposited to the appropriate fund and BARS for the Treasurer. For the current returned item processing fee – contact the Treasurer's Office.
- If feasible, departments may want to maintain a list of persons who have checks returned by the bank and determine an internal policy for refusing acceptance of further checks. Multiple returned checks for the same person should be referred to the Prosecuting Attorney for possible criminal prosecution.
- Departments who have legislative or court-appointed procedures for returned checks are exempt from this procedure (Examples: District Court, Superior Court and the Auditor's Office - DOL.)

XIV: CREDIT/DEBIT CARD USE

Acceptance of payment by credit/debit cards has proven to have benefits such as, but not limited to; ease of use through electronic technology, mail and processing float reduction, improvement in funds availability, less risk associated with defective checks, reduced delinquent collections, more timely payments, and reduced interest and penalties for customers.

- County departments may utilize credit/debit cards for payment of services or goods unless prevented by statute or policy. Processing fees associated with the use of any credit/debit card must be assumed by the customer, unless special approval has been granted by the BOCC.
- In an effort to coordinate all aspects of the credit/debit card acceptance program, all departments participating in the use of credit/debit cards must implement credit/debit card use through the Treasurer. *Please refer to the County Credit/Debit Card Policy.*

XV. ACCOUNTING AND PHYSICAL CONTROL OVER CASH RECEIPTS

- Accounting control and physical control over cash receipts should be established at the point where funds first become accessible to county personnel.
- Initial control of over-the-counter receipts should be established through the use of cash registers, or pre-numbered, multi-copy receipt forms. **UNDER NO CIRCUMSTANCES** should redi-form receipts be used.
- The departmental cashier or accounting clerk will account for all pre-numbered multi-copy cash receipts forms that are printed for that department. Voided receipt forms **will not** be destroyed, but kept on file in department offices.
- All receipt books issued to outside collection sites should be logged out and signed for by the Finance Manager for the department. The numerical sequence of receipt books and all pre-numbered receipts issued to outside collection sites shall be accounted for.

a. **PREPARING RECEIPTS**

The following information should be entered on all receipts:

- Amount
- Date
- Name of person or department transferring funds into your account
- Name and number of fund(s)
- BARS or other accounting system revenue number as applicable
- Breakdown of the type of monies received (i.e. cash, checks)
- The ID of the cashier receiving the monies

XVI. DEPOSIT OF FUNDS WITH THE COUNTY TREASURER

Receipts must be deposited in the bank or with the County Treasurer within 24 hours. Funds collected on the weekend or a holiday may be deposited with the County Treasurer the next business day if funds collected can be secured safely or funds may be deposited in the night deposit at the bank where the account is held. Arrangements for night deposits must be made through the County Treasurer's Office. The **only exceptions** to daily deposits must be by written agreement with the County Treasurer. The Treasurer has the discretion to grant an exception when daily deposits are not administratively practical or feasible for up to one week pursuant to RCW 43.09.240.

Deposits may be made directly to the Treasurer's bank account through an ACH (Automated Clearing House) transaction. When a department is aware of a pending deposit (from a grant, State or Federal agency, outside vendor or any other revenue source) the Treasurer's office shall be notified of the expected revenue. The department shall forward a transmittal for use by the Treasurer to account for and deposit such revenues.

XVII. DIRECT DEPOSIT TO BANKS

The circumstances in which funds of the county are deposited directly into an account **other** than the account held by the Mason County Treasurer should be minimal and limited only to situations, which fall into the categories as follows:

- Off-site receipting takes place at a distance from the county courthouse where it is not feasible to drive to the Treasurer's office daily to make deposits. The Bank designated by contract with the Mason County Treasurer should be used, **unless** there is no branch in the community to which deposits are made. Written agreement with the County Treasurer shall be entered into prior to creating such an account.
- Trust and/or Restitution Funds with banks designated by the courts.
- Imprest funds where checking accounts are maintained (petty cash, revolving funds, drug funds etc.). All requests for Imprest funds must be obtained through the Treasurer's Office.

XVIII. TRANSFER OF BANK FUNDS TO THE COUNTY TREASURER

When funds are direct deposited into another bank, they must be transferred to the County Treasurer (either electronically or by check) at least weekly when amounts in the account totals more than \$500. Express permission to do so must be granted by the County Treasurer in writing. (Exception: petty cash, trust or restitution funds.)

XIX. RECONCILIATION OF BANK ACCOUNTS

Bank accounts must be balanced (reconciled) to the bank statement monthly. All funds shall be reconciled by a person not having daily checking account management responsibility or for preparing and signing the checks. Copies of reconciled bank statements are required to be submitted to the Treasurer's Office on a monthly basis to meet required State reporting.

XX. PETTY CASH

For the purpose of this manual, Petty Cash includes change funds, working funds, revolving, etc.; i.e. any sum of money or other resources set aside for such specific purposes as minor disbursements, making change, or similar uses. If petty cash is disbursed, it must be restored to its original amount at least monthly by a warrant drawn and charged to the applicable operating fund. The amount of the warrant should equal the aggregate of the disbursements.

- All petty cash, imprest accounts will be pre-approved by the county Treasurer for validity. County Commissioners must then authorize each petty cash, or imprest account by resolution or ordinance; likewise subsequent increases or decreases in the imprest amount. All petty cash, revolving funds and imprest accounts must have a custodian of the funds identified and filed with the Mason County Treasurer (see Appendix J).
- The department shall assure that the amount in the petty cash or imprest accounts are periodically counted and reconciled by someone other than the custodian.
- The custodian shall assure the petty cash or imprest account is kept in a safe, or secured area.
- The petty cash or imprest amount shall be established by issuing a warrant. When established by warrant the transaction is a non-budget item.
- The County Auditor shall include the authorized amount of all such petty cash in the county's general ledger.
- If petty cash is disbursed, it must be replenished at least monthly. The replenishment should be subject to the same review and approval as processed invoices. Replenishment must be by voucher with the appropriate receipts attached. Receipts should show:
 - Date
 - Amount
 - Recipient
 - Purpose
- The person receiving the money, must sign receipts.

- Receipts should be perforated or canceled by some other means to prevent reuse. At the time of replenishment, the Custodian should ensure that the balance remaining in petty cash, together with the amount of the replenishment voucher, equals the authorized petty cash or imprest account amount.
- The fund may not be used for personal cash advances even if secured by check or other IOU.
- Petty cash and imprest accounts should always be replenished by the end of the fiscal year so that expenses will be reflected in the proper account period.
- When an individual's appointment as Custodian is terminated, the fund must be replenished and the imprest amount turned over to the disbursing officer. The County Treasurer must be notified of a change in Custodian at the time the event occurs.

XXI. REPORTING OF MISAPPROPRIATIONS OR LOSSES

In the event of a suspected or detected loss of public funds or assets or other illegal activity, it is important that correct procedures be followed in order to minimize the loss, assist investigations, prevent improper settlements, expedite bond claims and protect employees from false accusations.

- Any person, who discovers a loss or theft of County money or assets, shall immediately notify their Department Supervisor.
- The Department Head/Elected Official should immediately report the suspected loss to the County Auditor and/or County Treasurer any time the loss is over \$50. (See appendix G)
- The County Auditor and/or County Treasurer should immediately report the suspected loss to the State Auditor's Regional Audit Manager.
- The County Auditor and/or County Treasurer shall also make a report to the Prosecuting Attorney and any other parties who may need to know of the loss.
- **DO NOT** attempt to correct the loss. Report it as previously stated.

- **DO NOT** destroy any pertinent records. All original records should be secured in a safe place, such as the vault in the Auditor's office or in the case of a loss in the Auditor's office then in the Treasurer's vault, until the Office of the State Auditor completes the investigation. Reference: State of Washington Office of State Auditor "REPORTING POSSIBLE MISAPPROPRIATIONS OF PUBLIC RESOURCES" procedure.
- Follow procedures outlined in Cash Over and Short Policy.

XXII COUNTERFEIT MONEY

Revenue handlers shall be supplied by their departments with counterfeit detection pens. Revenue handlers should swipe twenty dollar bills and larger denominations with counterfeit detection pen. If funds being accepted by a Revenue Handler are suspected of being counterfeit, the following procedure is to be observed:

- **DO NOT** return the money to passer
- Note the passer's description, the description of any companion and if possible, the license number of the vehicle used. (Document the transaction using form Appendix A)
- Contact Dispatch and report the incident. Depending on department location, law enforcement responders may be a city police officer or a county sheriff deputy. Only call 911 if the situation escalates into an emergency and notify courthouse security if applicable.
- Write your initials and the date on the bill using a post-it note.
- Handle the bill as little as possible to preserve any fingerprints and place it in a protective cover.
- Surrender the bill only to law enforcement authorities.
- Notify the department head and Risk Management Director.
- Do not accept it as payment.
- If a counterfeit bill is detected in the close out/balancing process, report as a cash shortage with a notation on the balancing documentation.

- **Notify supervisor/department head immediately.**
Follow procedures listed above to the extent possible.

a. Altered Currency - Taking a genuine bill and tearing off a corner or two of a smaller bill such as a \$1 or \$5 bill and then replacing these corners with the corners of a larger bill such as a \$10, \$20 or \$50 bill is altering currency. The original larger denomination bill is still redeemed at full value as mutilated money with one or more corners missing. The Treasurer's office recommends as a standard practice counting currency by looking at the face on the bill not at the denomination in the corners. (See example Appendix H)

XXIII. SAFEGUARDING FUNDS IN AN EMERGENCY

In the event that an emergency occurs and/or evacuation of the department or work site is imminent, after determining the safety of all persons in the immediate work area, all cash must be secured in a locked location. Responsibility lies with the Department Director and/or their designee.

- a. FIRE, BOMB THREAT,** In the event of a fire, secure all money by locking the cash drawer, and vacate the building as soon as possible. Remember in the situation of a fire or bomb threat, protecting people is of greater importance than retrieving county funds. If there is adequate time, secure money in safe or vault and then vacate the premises.

XXIV. TEMPORARY EMPLOYEES AS CASH HANDLERS

Temporary employees, hired through a third party agency, may be utilized as Revenue Handlers **only** if they are bonded or insured through the third party agency. Departments should make inquiry of the leasing agency as to the employee's bonding status and document prior to assigning duties. Temporary employees are required to review the County Revenue Handling Policy before handling any revenue following the procedures as set out in Section IV, **REVENUE/CASH HANDLER TRAINING** of this policy and procedures.

Temporary employees hired by a county department may be utilized as a revenue handler following the procedures as set out in Section IV, **REVENUE/CASH HANDLER TRAINING** of this policy and procedures.

XXV. NON COUNTY MONEY

- a. **Found Property:** Non-county money found by a County officer, employee or agent while performing County duties.
 - Any County officer, employee, or agent who finds non-County money while performing county duties shall immediately turn the money and a report over to the County Treasurer. The County Treasurer will deposit the non-county money into the Treasurer's Trust Fund and hold it until it can be returned to the rightful owner if identified. The Treasurer will hold the funds in Trust for no more than six (6) months. If such funds are not identified the funds will be deposited as "Unclaimed Property" into the appropriate county fund.
- b. **Unclaimed Property:** Non-County money belonging to an unknown owner or a known owner who cannot be located by a County officer, employee, or agent responsible for returning the property to the owner.
 - The County Treasurer acts as a trustee, with the exception of the courts, when the original depositor cannot be located, the payable but undistributed money becomes "UNCLAIMED PROPERTY" and reported to the Washington State Department of Revenue.

XXVI. ROBBERY

Robbery is the most threatening condition a County employee/revenue handler might experience. It is important for County employees/revenue handlers to be trained on how to counteract robbery as well as know the procedures to follow during and after a robbery. The average robbery takes 90 seconds from start to finish so be prepared to react quickly.

PROCEDURES TO FOLLOW DURING A ROBBERY

These procedures should be familiar to all County revenue handlers long before they should ever be needed. Department heads are responsible for making sure their employees are well acquainted with them.

- **ALWAYS ASSUME THERE IS A WEAPON EVEN IF YOU DO NOT SEE ONE.**

- Be polite and accommodating. A nervous person is committing the robbery. Do not upset or antagonize the robber. The calmer you are, the calmer the robber will remain.
- Keep talking to the robber. Explain your every movement such as "Now I'm taking the key out of this drawer to unlock..." Avoid making any quick movements that might alarm the robber.
- **DO EXACTLY AS THE ROBBER ASKS.** Attempt no heroics. You may put the lives of innocent people in jeopardy when you try to be a hero.
- Observe the robber but don't stare. Try to remember the distinguishing features of the robber. You will be asked to describe the robber at a later date by completing the enclosed description form Appendix A.
- Watch over all evidence left by the robber. Remember everything the robber touches and try not to touch those things.
- Listen to the voice, inflections, names, slang and so on that the robber uses.
- Do not leave the premises or call 911 until it is safe to do so.

PROCEDURES TO FOLLOW AFTER A ROBBERY

Once the robber has left the building:

- Close your cash register or drawer, lock the entrance door and notify your immediate supervisor about the robbery.
- Call 911 and stay on the line until the police arrive.
- Provide 911 with the following information:
 - Your address
 - Who you are
 - What happened
 - Where you are located
- Protect the area where the robber may have left fingerprints until the Sheriff/Police arrive.
- Do not speak to anyone until law enforcement responds, then speak only to the law enforcement officer(s) responding to the scene and complete any required reports.

- You may be asked to take the names and addresses of those who witnessed the robbery.
- No one except authorities and your Department officials should be allowed in the facility after the robbery.

GLOSSARY

Altered Currency	Currency that has been changed or tampered with in order to attain a greater amount for the currency than its face value.
Cashier's Check	A cashier's check is a check guaranteed by a bank, drawn on the bank's own funds and signed by a cashier. Cashier's checks are treated as guaranteed funds because the bank, rather than the purchaser, is responsible for paying the amount.
Money Order	Often used by people who do not have checking accounts. One of the main benefits of a money order is that it is more trusted than a personal check, because it is prepaid. Money orders can be obtained at many locations. Just like a check a money order may have a stop payment placed on it by the purchaser.
Beginning Cash	Cash in cash handler's drawer at start of day or shift.
Cash Drawer	Drawer used to store currency, coin and checks during cash handler's shift when completing transactions. This drawer should be locked when the cash handler is away for any reason.
Check	Draft or order on a bank to be drawn upon a deposit of funds for the payment of a certain sum of money to a person named or to a bearer and payable on demand.
Cash Transmittal Form	Mason County document that records revenue for a specific department.
Counterfeit	Currency or coins that have been fraudulently manufactured. Creating counterfeit money is a felony. Makers are subject to fines and imprisonment.

Deposit	To leave money with a bank or the Treasurer's office for credit to a bank account or fund.
Deposit Slip	Slip on which a depositor lists cash and items deposited.
Dual Control	A situation in which two people work together cooperatively in the verification of one another's work. Method of maintaining security whereby two individuals must be present during transactions involving risk. Dual control is accomplished through the proper aggregation of key and combination assignments for entry into secured areas.
Embezzlement	A fraud committed when an employee steals or assists another to steal. Fraudulent misappropriation of money or property entrusted to one's care.
Ending Cash	Cash in a cash handler's drawer at the end of the day or shift.
Endorsement	Signature placed on the back of a negotiable instrument according to law, which transfers the instrument to another party.
Forgery	The alteration of a document or instrument with fraudulent intent.
Fraud	An attempt to obtain funds in other than appropriate and legal means.
Guaranty/Bond Deposits	Money deposited with the County Treasurer's Office and held in trust during a specified period of time. This money is refundable if not needed.
Hold	The restriction of payment or part or all of the funds in an account.
Identification	Information piece that guarantees that its holder is truly who he or she claims to be and who is detailed on the information piece.
Imprest	A loan or advance of money

Loss	A cash handler obtains physical custody of money and then, due to negligence, theft or other reason cannot deposit that money with the County Treasurer.
Check MICR Line	Magnetic Ink Character Recognition. Magnetic codes on the bottom of the check that indicate bank account number, check number and dollar amount of check that provides a way for the machine to read the check.
No Recourse	When a department is unable to stop or reverse services for a customer whose check for such services is returned for non-payment
Monies	Cash, checks, money orders, drafts, warrants, travelers checks
NSF Non-Sufficient Funds	Checks returned by the bank due to insufficient funds, closed account, invalid signature, stop payment, or any other condition making the check invalid.
Overage	Amount by which cash or its equivalent exceeds the proper balance.
Over/Short Account	Specific account those departments can use to document when a deposit is over or short. Departments may adopt the Treasurers policy of \$10.00 threshold for over/short.
Payee	Party to whom a check is payable
Payer	Party signing the check.
Return Item	An item returned unpaid by a payer bank.
Petty Cash	A revolving fund for very limited purposes. They provide a given amount of cash on hand, the primary purpose being to provide change. Some petty cash funds are used for small expenditures and reimbursed by voucher.
Postdated check	Check dated ahead. It is not payable until the date written on the check.

Revenue	See monies
Shortage	An unintentional collection error made by the cash handler such as he/she did not obtain physical custody of money or a change making error.
Stale Dated Check	Check is for a prior date 180 days or more before today's date. Bank may no longer honor check.
Stop Payment	Notification that a restriction has been placed on one's ability to cash a particular check. If a check has been lost or stolen, or if payment no longer should be made, a stop payment is initiated by the customer.
Transmittal	(See Cash Transmittal Form Appendix F)
Warrant	An order drawn by the County Auditor upon the Treasurer directing the Treasurer to pay a specified amount to the person named or to the bearer.

Robbery Description Report

Location & Address		Employee Name & Address				Date	Time
<p>Complete the Following information as soon as possible after a robbery BEFORE YOU COMPARE NOTES WITH ANYONE ELSE. Circle and describe only those items you are sure of. DON'T GUESS. Give the completed form to an investigating police officer or your supervisor.</p>							
Description of Robber							
Race	Sex Female Male	Age	Height	Weight	Build: Slender Medium Fat Heavy		
Eyes	Blue Gray	Hazel Brown	Green Black	Wide-Spread	Squinty Twitchy Eye pouches		
Glasses (if worn)	Sunglasses	Metal frames	Plastic frames	Color:			
Complexion	Sallow Light	Ruddy Swarthy	Freckled Clear	Pimpled Pock marked Suntanned			
Hair Color	Blonde Red	Light Brown	Dark Brown	Black Gray	Partially Gray	Sandy Bleached	
Hair Style	Bald Partially Bald	Straight	Wavy Curly	Long Short	Medium length	Crewcut Afro	
Nose	Normal	Short	Narrow	Broad	Pug Roman	Broken Ski-slope	
Mouth	Normal	Narrow	Broad	Thin lipped	Thick lipped	Hare lip Other:	
Teeth	Good	All missing	Several missing	Capped	Stained	Decayed Gaps False Buck teeth	
Chin	Narrow	Broad	Receding	Protruding	Cleft	Dimple Square Double	
Facial Hair	Clean shaven	Unshaven	Full beard	Partial beard	Moustache	Sideburns	
Ears	Describe (color & style):						
Head	Eyebrows: Bushy Thin Describe (color, etc):						
Face	Protruding Cauliflower Normal Large Small Close to Head Other:						
Fingernails	Ear Lobes: (Attached / Unattached) Pierced: (Right Ear Only / Left Ear Only / Both Ears)						
Speech	Round	Long	Normal forehead	Receding forehead	Other:		
Accent	Square	Thin	Heart shaped	Oval	Round	Babyfaced Hollow cheeked	
Scars, Marks & Other Prominent Physical Characteristics	Long	Short	Medium length	Clean	Dirty	Well manicured Broken Chipped	
Describe and indicate where located	Polished (color):						
	Loud	Soft	Rapid	Slow	Profane	Refined Raspy Lisp Effeminate Nasal	
	Stutters	Stammers	Other:				
	None	Southern	New England	Spanish	English	Western Other:	
Circle if wearing item and briefly describe (i.e. color, material, style, etc.)	Tattoos			Heavy Scars			
	Moles			Birthmarks			
	Warts			Lines or Wrinkles			
	Twitch			Prominent Adam's Apple			
	Other:						
	Hat			Skirt			
	Overcoat			Shirt			
Raincoat			Dress				
Jacket			Tie				
Shoes			Gloves				
Hose			Other:				
Trousers							

Currency is usually strapped in the following amounts:

DENOMINATION	BAND	STRAP
100'S		\$1,000
50's		\$1,000
20's	\$500	\$2,000
10's	\$250	\$1,000
5's	\$100	\$500
2's	\$50	\$200
1's	\$25	\$100

Coin is wrapped in the following amount:

DENOMINATION	AMOUNT
\$1.00 (Eisenhower)	\$20
\$1.00 (Susan B.)	\$25
\$0.50	\$10.00
\$0.25	\$10.00
\$0.10	\$5.00
\$0.05	\$2.00
\$0.01	\$0.50

coin wrappers & currency straps,
are available from the Treasurer's
office - if necessary.

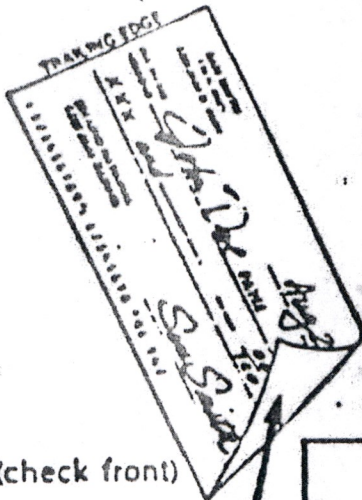
FEDERAL RESERVE CHECK HANDLING RULES

Effective September 1, 1988

When taking checks for payment, the endorsement on the back of the check must be kept within 1.5 inches from the trailing edge of the check.

The remainder of the back of the check must be left blank.

ALL identification notations, such as Drivers License number, must be placed on the FRONT of the check.

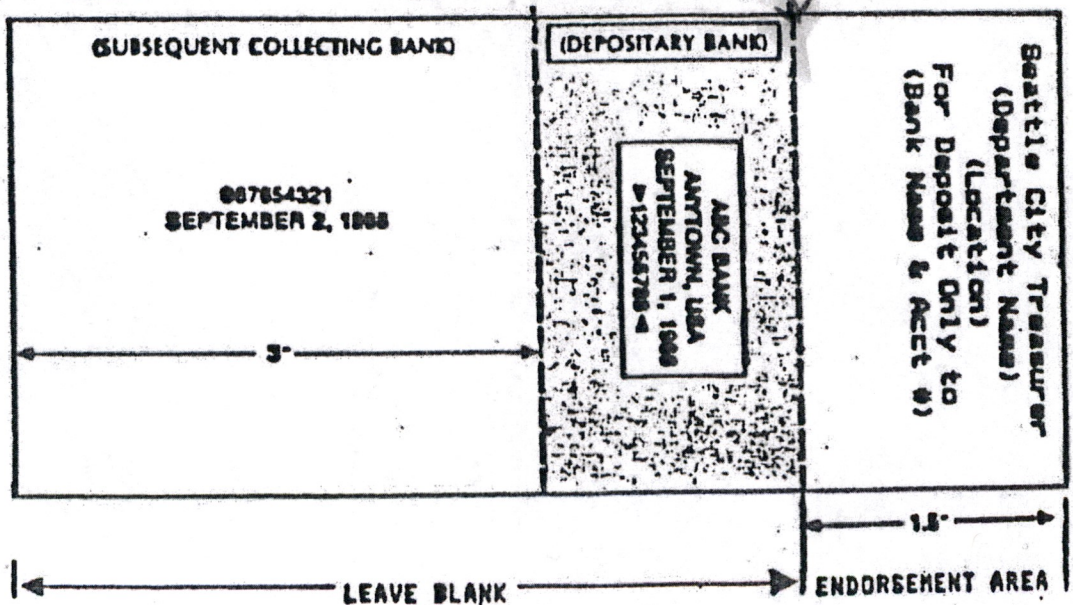


PLEASE NOTE: FOR DEPOSITS MADE AT THE TREASURER'S OFFICE, CHECKS SHOULD BE ENDORSED BY THE DEPARTMENTS JUST AT OR BENEATH THE ENDORSEMENT LINE. THE TREASURER'S OFFICE SCANS ALL CHECKS DEPOSITED WITH US AND THE SCANNER PRINTS A DIGITAL "FOR DEPOSIT ONLY" THAT NEEDS A 1 INCH SPACE.

(check front)

LEADING
EDGE

(check back)



SUBSEQUENT COLLECTING BAND

DEPOSITARY BANK

⑈7854321
SEPTEMBER 2, 1988

ABC BANK
AINTOWN, USA
SEPTEMBER 1, 1988
P-123456789

Seattle City Treasurer
(Department Name)
(Location)
For Deposit Only to
(Bank Name & Acct #)

TRAILING EDGE

5"

1.5"

LEAVE BLANK

ENDORSEMENT AREA

Transposition / Difference Chart

1. Where the difference between debits and credits is divisible by 9, there is likely to be an error in transposition. Thus, posting or listing 18 as 81 will cause an error of 63. $63 \div 9 = 7$

The chart below will show possible figures that may have been transposed to cause differences.

Amount of difference 63 - possibilities 7-70, 18-81, 29-92.

Amount of Difference	Figures that may have been transposed								
9	01-10	12-21	23-32	34-43	45-54	56-65	67-76	78-87	89-98
18	02-20	13-31	24-42	35-53	46-64	57-75	68-86	79-97	
27	03-30	14-41	25-52	36-63	47-74	58-85	69-96		
36	04-40	15-51	26-62	37-73	48-84	59-95			
45	05-50	16-61	27-72	38-83	49-94				
54	06-60	17-71	28-82	39-93					
63	07-70	18-81	29-92						
72	08-80	19-91							
81	09-90								

2. To determine if a large amount could be a transposition, add the digits and if the result is equally divisible by nine, the difference may be a transposition. To find the exact amount that may have been transposed, divide the actual difference by nine. For example:

Difference	12,645.36
Total of digits	27
Equally divisible by nine	3 (Nothing left over)

$$12,645.36 \div 9 = 1,405.04$$

$$14,050.40 - 1,405.04 = 12,645.36$$

3. TRANSPOSITION REVERSING 1ST AND 3RD DIGIT NUMBERS

99	102-201	203-302	304-403	405-504	506-605	607-706	708-807	809-908
198	103-301	204-402	305-503	406-604	507-705	608-806	709-907	
297	104-401	205-502	306-603	407-704	508-805	609-906		
396	105-501	206-602	307-703	408-804	509-905			
495	106-601	207-702	308-803	409-904				
594	107-701	208-802	309-903					
693	108-801	209-902						
792	109-901							

(0 may be replaced by any number - 2nd digit)

4. If the difference is divisible by 99, it is likely caused by a slide. The precise slide to look for can be determined. Thus, suppose the difference is \$43.56.

$$\begin{aligned} \$43.56 \div 99 &= 44\text{¢} \\ \text{Error likely to be } &\$44.00 \text{ posted as } 44\text{¢} \\ \text{This applies to a } &2 \text{ decimal slide only.} \\ \text{For a three decimal slide} &\text{ divide by } 999. \end{aligned}$$

5. If the balance is "out" an amount which is exactly divisible by 2, the error may have resulted from posting or listing to the wrong side of an account. Thus, posting or listing a debit of \$60.00 as a credit will result in a balance which is "out" \$120.00. A cash-in listed as an out will put you out of balance double the amount listed, (or an 'out' listed as an 'in').

6. If Sharp machine is used, check for error in Z outs.

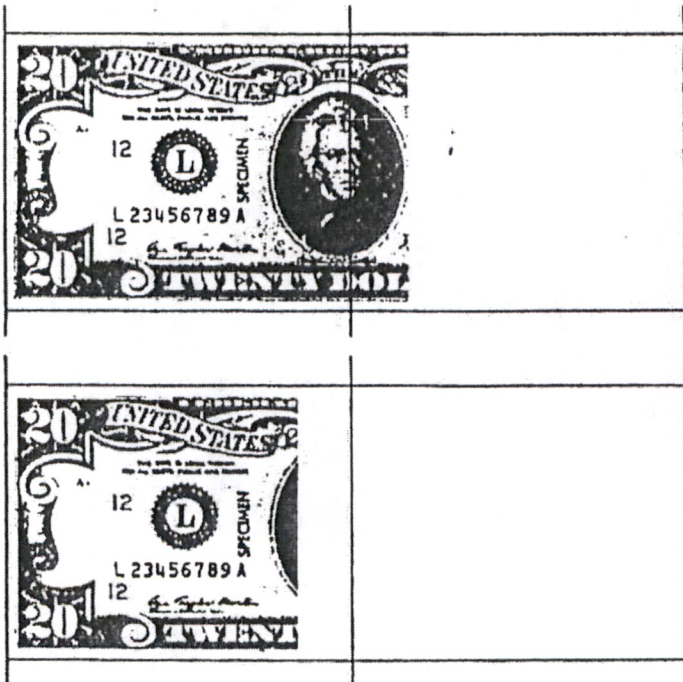
When Money Wears Out or is Damaged

Even though American money's unique paper is strong and durable, it does wear out with constant handling.

Banks send worn bills to the Treasury Department to be destroyed and exchanged for new ones. The denomination most commonly replaced is the \$1. There are almost two billion \$1 bills in circulation, and the life expectancy of each is only about 18 months. Since larger denominations are handled less, they last longer.

When a bill is scorched or otherwise partially destroyed, the Treasury Department will replace it if clearly more than half of the original note remains. Fragments of mutilated currency which are not clearly more than one half of the original whole note may be exchanged only if the Commissioner of the Bureau of Government Financial Operations is satisfied by the evidence presented that the missing portions have been totally destroyed.

Take unfit or mutilated bills to a bank for redemption. When partially destroyed currency is of questionable value, the fragment should be sent by registered mail to the Department of the Treasury, Bureau of Engraving and Printing, OCS/BEPA, Room 344, P.O. Box 37048, Washington, D.C. 20013.



PARKS DEPARTMENT

Appendix F

ACCOUNT				DESCRIPTION	AMOUNT
SubFund	BarID	ObjectID	LineID	AcctDesc	Amount
001.000000.055.000	348.90	300000	0000.00	INTERNAL SALES AND SERVICES	
001.000000.146.000	347.30	302000	0000.00	FIELD RENTAL	
001.000000.146.000	347.30	304000	0000.00	BOAT LAUNCH	
001.000000.146.000	347.90	301000	0000.00	OTHER FEES/SPONSORSHIP PROGRAM	
001.000000.146.000	362.50	300000	0000.00	SPACE AND FACILITIES LEASES - LONG TERM	
001.000000.146.000	362.80	300000	0000.00	CONCESSION PROCEEDS	
001.000000.146.000	367.11	300000	0000.00	GIFTS, PLEDGES, GRANTS FROM PRIVATE SOURCES	
001.000000.146.000	369.90	300000	0000.00	OTHER MISC REVENUE	
001.000000.146.000	389.10	300000	0000.00	NON-REVENUE, REIMBURSE	
001.000000.146.000	397.00	300351	0000.00	TRANSFERS IN - REET 2	
001.000000.146.000	397.00	300000	0000.00	TRANSFERS IN	
001.000000.146.110	347.30	301000	0000.00	BATTING CAGES	
001.000000.300.310	395.10	310000	0000.00	SALES OF CAPITAL ASSETS	
350.000000.000.000	318.34	300000	0000.00	REET 1 - COUNTY	
350.000000.000.000	369.90	300000	0000.00	OTHER MISC REVENUE	
350.000000.000.000	389.10	300000	0000.00	NON-REVENUE, REIMBURSE	
350.000000.100.000	334.02	340601	S1221-0270H	COULTER CREEK PARK	
350.000000.100.000	334.02	370601	S1221-0270H	COULTER CREEK PARK	
350.000000.300.000	342.30	304000	0000.00	DETENTION & CORRECTION SERVICES/SWIFT & CERTAIN	
350.000000.300.000	397.00	300205	0000.00	TRANSFER IN/SHERIFF OFFICE	
350.000000.300.200	333.15	392000	F1217-15904A	ARRA - COURTHOUSE INTERIOR REHAB	
350.000000.300.300	342.3	304000	0000.00	JAIL RENOVATION - SWIFT & CERTAIN	
351.000000.000.000	318.35	300000	0000.00	REET 2 - COUNTY	
351.000000.000.000	369.90	300000	0000.00	OTHER MISC REVENUE	
351.000000.000.000	389.10	300000	0000.00	NON-REVENUE, REIMBURSE	
351.000000.100.000	333.15	391130	F1218-15916A	OAKLAND BAY COUNTY PARK TRAILS DEVELOPMENT	
351.000000.100.000	334.02	373110	S1222-0273J	WA ST REC & CONCERN/UNION BOAT RAMP	
351.000000.100.000	334.03	310220	S1223-0310M	SUNSET BLUFF RESTORATION	
351.000000.100.000	369.90	300000	0000.00	OTHER MISC REVENUE	
351.000000.100.000	389.10	300000	0000.00	NON-REVENUE, REIMBURSE	
351.000000.100.000	395.2	300900	0000.00	INSURANCE RECOVERY/CAPITAL ASSETS	
351.000000.400.000	367.12	300220	0000.00	GIFTS & DONATIONS/SUNSET BLUFF PARK STEWARDSHIP	

TOTAL \$ -

Date

Prepared By:

Received By:

Checks _____
 Cash _____
 Credit Card _____
 Other _____
 EFT _____

TOTAL \$ -

REPORT OF LOSS OVER/SHORT

Any revenue loss or overage in excess of \$50.00 must be reported to the Department Head/Elected Official, then to the Mason County Auditor (pursuant to the Mason County Revenue Handling Policy) via this form. The submission should include all relevant documentation.

Date of occurrence: _____ Department: _____

Overage Amount: _____ Shortage Amount: _____

Employee(s) involved: _____

Explanation of overage/shortage: _____

Was activity leading to overage/shortage in accordance with the Mason County Revenue Handling Policy? Yes _____ No _____ (if no, please explain) _____

How could overage/shortage have been avoided? _____

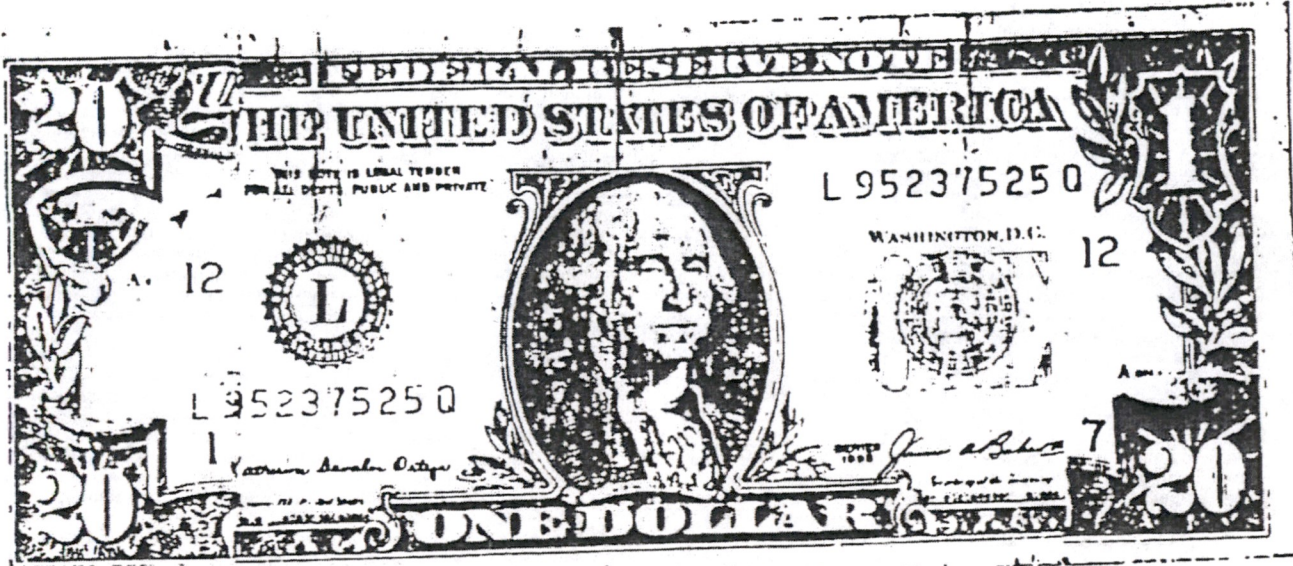
What steps will be taken to prevent such an occurrence from re-occurring? _____

Department Head/Elected Official

Date

Received by: _____
Mason County Auditor

Date



**Revenue/Cash Handling
Policy and Procedures
Review Certification Form**

I, _____ (employee name) within the Mason
County _____ (department name) hereby,
certify that I have reviewed and understand the policies and
procedures set out in the Mason County Revenue/Cash Handling Policy
and Procedures document.

Print Employee Name

Employee Signature & Date

Department Supervisor & Date

For Treasurer's Office Use:

Date Received: _____

Received By: _____

Appendix J

**Mason County Revenue (Cash) Handling Policy & Procedures
Petty Cash, Revolving Fund & Imprest Account
Custodian Identification Form**

Whereas, the Mason County Revenue (Cash) Handling Policy and Procedures states in part, XX. PETTY CASH....."all petty cash, revolving funds and imprest accounts must have a custodian of the funds identified and filed with the Mason County Treasurer."

Therefore the following petty cash/ revolving funds and imprest accounts located within _____(Department name) are listed below along with the name(s) of the custodian(s):

TYPE OF FUND

NAME OF CUSTODIAN

PRINT NAME & DEPARTMENT

SIGNATURE & DATE

Mason County Treasurer use only:

Date Received: _____

Received By: _____