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## Cash Handling, Security and Management

### 704.1 PURPOSE AND SCOPE

This policy provides guidelines to ensure department members handle cash appropriately in the performance of their duties. This policy follows the established campus protocol and procedures for the handling of cash and cash equivalents and appropriate segregation of duties in accordance with the University and ICSUAM policies. The processes and procedures for the collection, storage and deposit of parking and police revenue that include parking meters, parking permits, parking citations, live scans, police reports, impound releases, R.A.D. courses, change funds, and petty cash funds are also contained in Fresno State Traffic Operations Department Order 0005. Preparation of quarterly financial statements will take place at the commencement of each period and will detail expenditures and funds received.

This policy does not address cash-handling issues specific to the Property and Evidence and Informants policies.

### 704.2 POLICY

It is the policy of the Fresno State Police Department to properly handle and document cash transactions and to maintain accurate records of cash transactions in order to protect the integrity of department operations and ensure the public trust. This policy is intended to supplement the "Cash Handling Procedures" manual provided by the Accounting Services Department of the University.

### 704.3 POLICE TRANSACTIONS

Payments for Police Operations transactions are accepted in-person at the Traffic Operations front counter. Accepted methods of payment include: cash, check (excluding impound releases), money order, cashier's check, and ATM/Debit.

Payments received in-person at Traffic Operations are entered into CashNet as soon as they are received. At the end of the cashier's shift, the cashier will prepare a Tape Run on their cash, checks, and credit card transactions. The tapes will be included with the cash, checks, and credit cards and shall match the Cashier Checkout Receipt. All monies are to be placed in a plastic transmittal bag and placed in the Traffic Operations safe which is located in room #130 of the Public Safety Building. Appropriate notations will be made in the Revenue Drop Log.

Impound and Police Report transactions shall be authorized by appropriate police personnel. A completed Police Transaction slip must be presented to front counter staff at the time of the transaction.

### 704.4 PETTY CASH FUNDS

The Chief of Police shall designate a person as the fund manager responsible for maintaining and managing each function's petty cash fund. The fund manager shall obtain authorization for all fund disbursements from the appropriate manager.

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Each petty cash fund requires the creation and maintenance of an accurate and current transaction ledger and the filing of invoices, receipts, cash transfer forms and expense reports by the fund manager.

#### **704.5 PETTY CASH TRANSACTIONS**

The fund manager shall document all transactions on the ledger and any other appropriate forms. Each person participating in the transaction shall sign or otherwise validate the ledger, attesting to the accuracy of the entry. Transactions should include the filing of an appropriate receipt, invoice or cash transfer form. Transactions that are not documented by a receipt, invoice or cash transfer form require an expense report.

#### **704.6 PETTY CASH AUDITS**

The fund manager shall prepare quarterly financial statements to include initial fund balances as well as expenditures and additional funds received during the statement period.

Transference of fund management to another member shall require a separate petty cash audit and involve a command staff member.

A separate audit of each petty cash fund should be completed on a random date, approximately once each year by the Chief of Police/designee or the State.

This audit requires that the fund manager and at least one command staff member, selected by the Chief of Police, review the transaction ledger and verify the accuracy of the accounting. The fund manager and the participating member shall sign or otherwise validate the ledger attesting to the accuracy of all documentation and fund accounting. A discrepancy in the audit requires documentation by those performing the audit and an immediate reporting of the discrepancy to the Chief of Police.

#### **704.7 AFTER-HOURS PAYMENTS**

After-hours transactions will be accepted only for payment of parking citations, release of booted vehicles, and release of police impounds. All other transactions will only be accepted during regular business hours.

The after-hours drop box is located near the Police Lobby reception window of the Public Safety Building. After-hours payments will be noted in the After-Hours Drop Log. The Traffic Operations Administrative Support Coordinator will check the drop box the next business day. Contents must be processed on the same day it is retrieved. The Drop Box key will be maintained in the Traffic Operations Keywatcher box.

Payments will be tracked in their own receipt books in order to isolate the transactions and have them readily available for audit. The only accepted methods of payment during after hours transactions are by cash, cashier's check or money order.

Parking and Police impounds must be verified and approved by an appropriate supervisor prior to accepting payment to release the vehicle.

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Payments will be collected by the on-duty Lead Community Service Specialist. The customer will be provided with the yellow receipt copy from the assigned receipt book. The receipt must include:

- Date
- Name of customer
- Amount received
- Citation or case number(s)
- Payment type (cash, cashier's check, or money order)
- Signature of Lead Community Service Specialist

#### **704.8 ROUTINE CASH HANDLING**

Those who handle cash as part of their property duties shall discharge those duties in accordance with the Property and Evidence policies.

Members who routinely accept payment for department services shall discharge those duties in accordance with the procedures established for those tasks.

#### **704.9 OTHER CASH HANDLING**

Members of the Department who, within the course of their duties, are in possession of cash that is not their property or that is outside their defined cash-handling responsibilities shall, as soon as practicable, verify the amount, summon another member to verify their accounting, and process the cash for safekeeping or as evidence or found property, in accordance with the Property and Evidence Policy.

Cash in excess of \$1,000 requires immediate notification of a supervisor, special handling, verification and accounting by the supervisor. Each member involved in this process shall complete an appropriate report or record entry.