



FISCAL POLICY MANUAL

POLICY C-2:	Policy for Handwritten and Cash Register Receipts
APPROVED:	Auditor-Controller-Treasurer-Tax Collector (ACTTC)
AUTHORITY:	Auditor-Controller-Treasurer-Tax Collector (ACTTC) CA Govt. Code Section 24351 & 27008
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I. PURPOSE

To provide control and accountability over monies received, and properly record remittances when official county receipts or cash registers are utilized. To define the uniform procedures for approving, stocking, issuing and accounting for handwritten official county receipt books. This document applies to all departments, agencies, or districts under the Board, and provides the general guidelines and appropriate procedures to follow related to handwritten receipts.

II. POLICY

Any officer, employee, or volunteer of a department, agency, or district, who receives money in connection with their official duties, shall issue an "Official County of Sonoma Receipt" (handwritten receipt) unless a Cash Register System is being used. Handwritten receipts shall be issued to the payer of money, for the exact amount received, and the Auditor copy of the issued handwritten receipt must accompany the funds with the deposit to the County Treasury.

All monies collected or received by County departments, agencies, or districts, shall be deposited, whenever practical, in the County Treasury, no later than one working day following the date received, except for Trust Fund monies, which according to law, should be deposited on the date received. If it is not practical to deposit monies by the next working day following the date received, then deposits should be made at least weekly or whenever \$500 is accumulated, whichever comes first. Special circumstances, such as remote locations, may warrant a larger accumulation of monies before a deposit is practical; however, employee safety and guarding of the assets should be given first consideration in any of these decisions. Such circumstances must be reviewed with the ACTTC before a decision is made.

III. RESPONSIBILITIES

A. General Responsibilities & Procedures for Handwritten & Cash Register Receipts

1. In general, an "Official County of Sonoma Receipt" must be prepared immediately when monies are collected or received by County departments, agencies, or districts, in connection with their duties. The risk of misappropriation or error is greatest during the period between actual collection and the documentation that will establish accountability.
2. Two different types of receipt systems are approved for use at Sonoma County.

- a. "Official County of Sonoma Receipt Books" contain the only accepted form of receipt. The receipts are pre-numbered and contain an original and three carbon copies each set. The original white receipt is given to the customer or payee, the yellow duplicate copy is attached to the ACTTC Accounting Division copy of the "Deposit Authorization Form", the pink triplicate book copy remains in the receipt book, and the gold quadruplicate copy remains with the department, agency, or district, for their permanent records and audit purposes.
- b. Cash registers are used for receipt and control of monies received by departments with a large volume of cash receipt transactions. The County Department Head, in coordination with the Audit Division of the ACTTC Department is responsible for developing and adopting the necessary operating procedures to provide adequate controls in the cash receipting function of the department, agency, or district. Such procedures shall be based on the following standards:
 - i. Each cashier shall be assigned a cash drawer with a key. It shall be a cashier's responsibility to keep the cash drawer locked when not in use.
 - ii. At the start of each business day and at the end of each day, cashiers will count and sign for change funds in their possession.
 - iii. Cash registers must have the capability of printing transaction numbers in numerical sequence.
 - iv. Duplicate imprints of transactions made must be recorded on a tape locked in the cash register.
 - v. If an error is made by keying an incorrect amount, the cashier must note the error, make a brief explanation in ink on the detail audit tape, key in the proper amount and at the end of the day, subtract the erroneous amounts from the register total. All corrections made on cash register tapes must be reviewed and verified by the supervisor in charge.
 - vi. At the end of each business day, the supervisor in charge shall clear out the register totals for the day's business. In this connection, the cash register shall have the capability of summarizing transactions by coded distribution keys. The cashier shall, at no time, have the capability of clearing out cash register totals.
 - vii. During breaks or lunch periods of cashiers, provisions shall be made to provide accountability for monies received by the individual providing relief for the cashier, such as notations on the register tape, or logging on with a separate identification number.
 - viii. At the end of each business day, the supervisor in charge shall reconcile the cash register tape total with the monies turned in to the cashier. When reconciled, the cashier shall be furnished a receipt for the monies turned in to the supervisor in charge.

- c. Alternatives to these two types of receipting systems must be justified and pre-approved by the ACTTC Department's Accounting Division.

B. Receipt Control

1. The ACTTC will purchase the "Official County of Sonoma Receipt Books" and maintain a supply for issuing to departments, agencies, and districts upon request. The ACTTC shall also maintain an inventory record log of all pre-numbered receipt books issued to each department, agency, or district.
2. Departments will be issued two receipt books, per location, that receives money in connection with their official county duties. Once depleted, all receipt books are to be immediately returned to the ACTTC for logging in and retention purposes. Only then, will an equal amount of replacement receipt books be logged out and issued. Exceptions to this process must be pre-approved by the ACTTC Department's Accounting Division.
3. As an alternative, to the two-receipt book procedure, a Department may request to keep additional books on hand for ease of Administration. If a Department elects this option, the receipt books must be locked up, and inventoried monthly. A copy of the inventory must be sent to the ACTTC Accounting Division by the 10th day following the end of the month. Inventories will be subject to spot checks by the ACTTC Audit Division. Receipt books will be returned to the ACTTC Accounting Division as used.

C. Voided Receipts

1. If it becomes necessary to void a receipt being written in an "Official County of Sonoma Receipt Book", it shall be done by printing the word "VOID" in large letters on the receipt and signed by the person voiding the receipt. The immediate supervisor should be made aware of the voided receipt, and all copies of the receipt should remain in the receipt book. Any replacement receipt should be referenced to the original voided receipt number.
2. If it becomes necessary to void a receipt when the Cash Register System is used, the audit tape should contain a notation explaining the reason, and the copy of the receipt attached to the cashier's reconciliation of the day's business.

D. Missing Receipts

1. In the event a receipt is missing from the receipt book, a memo explaining the circumstances involved with this missing receipt number, must be provided when the used receipt book is returned to the ACTTC Accounting Division for issuing a new receipt book.

E. Monies Received Through the Mail

1. The receiving, opening and distribution of incoming mail shall be handled by, Admin section of the ACTTC. The person in charge shall make a list (Daily Mail Receipt Log) of monies received indicating the name of the remitter, purpose, the amount received and

other pertinent data. The list should include the receipt number, deposit authorization number, and be signed by the person filling out the form. Currency received through the mail shall be turned over to the cashier and receipted immediately. Currency sent by mail should be discouraged, whenever possible.

2. The total amount on the daily receipt log, other than currency, for which handwritten receipts were written, must be combined on one Official County Receipt, and a copy of the receipt log must be attached to the back of the Auditor copy of the deposit authorization for supporting documentation.
3. Current law does not require the County to issue a receipt for payment received via US mail, unless one is requested.