

Cash Handling, Security and Management

705.1 PURPOSE AND SCOPE

This policy provides guidelines to ensure department members handle cash appropriately in the performance of their duties.

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

705.2 POLICY

It is the policy of the San Leandro 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.

705.3 PETTY CASH TRANSACTIONS

The Record Unit Supervisor, or their designee, 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 or invoice, and requires a petty cash voucher. Transactions that are not documented by a receipt or invoice require an expense report.

705.4 PETTY CASH AUDITS

The Records Unit Supervisor, or designee, shall perform an audit no less than once every six months. This audit requires that the Records Unit Supervisor, or designee, Chief of Police review the transaction ledger and verify the accuracy of the accounting. The Records Unit Supervisor shall initial 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 Finance Department. Chief of Police.

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 Finance Department. Chief of Police or the City.

705.5 PETTY CASH FUNDS

The Record Unit Supervisor, or their designee, Chief of Police is responsible for maintaining and managing the petty cash fund.

Each petty cash fund requires the creation and maintenance of an accurate and current transaction ledger and the filing of invoices, receipts, and expense reports by the Records Unit Supervisor.

705.6 CASH DRAWER

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705.6.1 CASH DRAWER AND KEY SECURITY

The on-duty Records Unit employee will have sole responsibility for the cash drawer and key during his/her tour of duty, and may cause an accounting of the cash drawer at any time, including before and after breaks and mealtimes. Whenever possible, all cash drawer transactions shall be conducted by the Records Unit employee with the designated cash drawer responsibility.

705.6.2 CASH DRAWER DEPOSITS

Each transaction causing a change in the cash drawer balance shall be recorded on the "Record of Deposit" form. At the end of the workday, the Records Unit employee going off-duty shall conduct an accounting of the cash drawer contents and complete the "Record of Deposit" form.

The cash deposit envelope shall be completed by Records Unit personnel and shall bear the following minimum information:

- Date
- Amount of deposit
- Initials of the employee completing the deposit

The completed deposit envelope and contents shall then be placed in the safe located in the Records Unit, leaving only the established cash working fund in the cash drawer for the next day. The on-coming Records Unit employee shall start a new "Record of Deposit" form indicating the amount of cash on hand. A "Record of Deposit" form shall be completed for each day, even if no transaction occurred.

705.6.3 CASH DRAWER DISCREPANCIES

Any discrepancy shall be noted in the "comments" box on the "Record of Deposit" form. If the discrepancy is an overage in the accounting, the overage shall be treated as found property and shall be submitted to the Property Evidence Unit with the proper report form and case number generated. Overages should be returned to the owner if identifiable.

705.6.4 RECORDS UNIT SUPERVISOR RESPONSIBILITY

The Records Unit Supervisor is responsible for ensuring that all personnel under their command abide by the provisions of this policy, and shall conduct periodic inspections of all procedures. If the supervisor is notified of a cash drawer discrepancy, the supervisor shall:

- (a) Determine the cause of the accounting problem, if possible;
- (b) Submit a memorandum to the Support Services Manager explaining any unresolved discrepancy. The memorandum shall contain the facts of the case, copies of any documentation, and factual determinations of negligence or violation of policy, and any action taken.

705.6.5 RECORDS UNIT STAFF RESPONSIBILITY

- (a) Each workday, Records Unit staff shall remove all deposits from the Records Unit safe.
- (b) The Records Unit staff shall verify all deposits submitted.

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- (c) Discrepancies discovered by the Records Unit staff shall be reported immediately to the on-duty supervisor.
- (d) The Records Unit staff shall be responsible for the accounting and separation of bail payments from other monies received.
- (e) The Records Unit staff shall prepare all necessary cash bail vouchers, deposit slips and related reports as required by the City Finance Department.
- (f) The Records Unit staff shall be responsible for the transmission of all collected monies to the City Finance Department.

705.6.6 RECORDS UNIT SAFE ACCOUNTABILITY

Access to the safe and contents shall be restricted to the Records Unit staff and the Records Unit Supervisor.

705.7 ROUTINE CASH HANDLING

Those who handle cash as part of their property or Crime Suppression Unit supervisor duties shall discharge those duties in accordance with the Property and Evidence and Informants policies.

705.8 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.

705.9 ACCOUNTABILITY

Any unauthorized deviation from this policy, fabrication or records or reports associated with the cash drawer procedures, or misappropriation of funds shall result in disciplinary action, up to and including the possibility of termination of employment, and could lead to criminal prosecution.

705.10 RESCINDED POLICY

This policy rescinds San Leandro Operations Directive 84-12.