



Washoe County Regional Parks and Open Space Policy and Procedures

Title/Topic: Cash Handling Policy	Number:
Author: Rosemarie Entsminger	Effective Date: October 2007
	Revision Date: Aug. 3, 2017
Revised by: Susan Dees	Revision Date: April 8, 2019
Approved by:	Number of pages: 8

I PURPOSE

The purpose of this policy is to ensure all Regional Parks and Open Space personnel are knowledgeable about existing County policy and specific procedures regarding accepting revenue.

II PERSONS AFFECTED

All permanent full-time, part time and seasonal Washoe County Regional Parks and Open Space employees involved in receipt of any type or form of revenue to Washoe County.

III POLICY

Washoe County Department of Regional Parks & Open Space will accept revenue in the form of cash, personal or business check and credit cards (manual, electronic and web based credit card transactions) in a consistent manner, in accordance with Washoe County Code 15.170 through 15.220, Internal Controls Manual, chapter 2 and all referenced Nevada Revised Statutes and Ordinances. All staff shall be accountable for change banks and daily revenues, maintenance of safe and ancillary summary reports as required.

IV PROCEDURES

The Department of Regional Parks and Open Space receive revenue on a daily basis in the form of cash, personal and business checks, and credit cards. Revenue is accepted in person, via telephone requests, invoiced receivables and web-based transactions. Many, but not all, individual facilities have site or function specific operating manuals containing procedures for daily revenue processing. This policy is intended to provide a uniform basis for all cash handling transactions within the Department of Regional Parks and Open Space, with individual policies acknowledged to enhance and promote additional knowledge and procedural assistance, when available. This policy is to be adhered to for all transactions within the Department; if any facility manuals contain contradictory language, the language in this policy shall prevail.

Washoe County Code, sections 15.170 to 15.220, inclusive, were enacted in accordance with the authority contained in subsection 1 of NRS 244.207 and is known as the Central Receiving and Disbursing Ordinance. This ordinance, and the Internal Controls Procedure Manual, is the primary foundation for all County transactions.

1. Staff Responsibilities

All staff receiving County revenues shall:

- a. Read and enforce County Code 15.170 to 15.220, the Internal Controls Manual, chapter 2, and all facility or function specific procedures. Sign policy acknowledgement form and return to Fiscal Compliance Officer.
- b. Have a properly installed safe on site and shall: 1) use the safe as the primary repository for all revenues received but not yet deposited in the bank and 2) hold all change banks (remove only that portion of the change bank required for safe and effective daily operation; draw from the change bank as needed during operations; and return the total sum of the change bank every night to the safe).
- c. Have a cash register, point of sale system or manual procedure including locked drawer, cash box and manual receipts with the Department name, and a consecutive receipt number imprinted on the receipts, for processing daily revenues.
- d. Collect fees in accordance with established fee schedules. Fee waivers can only be made by the Department Director or the Board of County Commissioners.
- e. Ensure that revenues are properly and accurately accounted for on a daily basis.
- f. Ensure that revenues are deposited at the nearest convenient bank office.
- g. Ensure that the deposit is accounted for in the County system by entering an SAP R/3 transmittal (see SAP Procedures) and providing proof of transmittal to the County Treasurer via scan & e-mail, fax or original copy.
- h. Enter SAP transmittals within 2 business days of the deposit of funds, whether via in-person bank deposit, night drop or automated web-based deposit.
- i. Respond promptly to deposit and/or transmittal inquiries by Treasurer or Department staff.
- j. Immediately report cash banks that are short of cash, unaccounted for overages or shortages in daily activity, missing deposits, difficulty entering transmittals or any other anomaly to your immediate supervisor and the department Fiscal Compliance Officer.
- k. Only paid County staff (full time, part time or seasonal) may handle cash, have access or be in the near vicinity of cash, safes, or cash registers. Volunteers, employees of other agencies, appointed individuals or any other non-paid County employee is strictly prohibited from handling cash.
- l. Money (cash, check, gift certificates, etc) found in a park facility is to be placed in a sealed envelope. On the front of the envelope, document the exact location found, date, time, who found it and the amount found. This is to be turned into the Administrative Office the same or next available working day after found. Administration will maintain the found money in their safe for no more than 90 days, at which time, if unclaimed, the funds will be deposited in the bank as transmitted as a donation.
- m. Non-County funds are prohibited from all safes. No partner non-profit or personal cash or other items may be stored in a County safe.

2. Acceptable forms of payment:

- a. Cash Only accept United States currency. Monitor large bills; Department preference is not to accept any bill larger than \$20. Denominations of \$50 and \$100 are the most often counterfeited and usually empty cash drawers of change. Use counterfeit detector pens for all denominations over \$20 (a light mark indicates that the bill is acceptable, a dark mark indicates that the bill is suspect). If you have a customer who is suddenly frequenting your facility and presenting large bills which require a lot of change back, be suspicious—you do have the right not to accept the large bill—the best way to handle that is to indicate that you do not have the proper change and ask if the customer has a smaller currency denomination. If you have a suspect bill, or are concerned about a customer's behavior, call your supervisor.

When making change from one register to another, from the safe, or from the bank, two employees must verify the cash count and exchange. Making change for the public is discouraged.

Always verify your cash count when you open your drawer/register each morning and each evening. Always verify your end of day deposit by performing a double cash count. Use the appropriate bank deposit bags and bank deposit slips. Store your cash bank in the zippered bank bag provided. Use multiple bags to separate cash drawers, safe change, etc.

Cash is not to be counted in view of the public. At the start of the day, remove the cash from the safe and count it in the nearest adjacent area away from the public. At the end of the day, remove your cash till from the cash drawer and count it in the nearest adjacent area away from the public. Count and remove your starting bank first, place it in the zipper bag. Then count the remaining cash and cash equivalents, close your register/POS according to your operating manuals, fill out your daily operating summary, fill out a deposit slip; place the deposit with the completed deposit slip in an appropriate bag and place both bags in your safe along with your cash register "Z" tape, all other forms, tapes, and documents for the day. Place your paperwork in the designated area for your supervisor.

Mutilated or Contaminated Currency: Mutilated currency is paper notes that are dirty, defaced, disintegrated, limp, torn (need at least half the note present), or worn. Contaminated currency is paper notes damaged by or exposed to a contaminant to the extent that it cannot be processed under normal operating procedures, poses a perceived health or safety risk. If in doubt, cashiers do not have to accept this type of currency. In such a case politely indicate that we are not able to accept the note(s) due to their condition and direct the customer to their local bank. Our bank will allow mutilated currency to be deposited and will give credit as normal; they will not accept contaminated currency.

Mutilated coin is defined as coin that has been bent or twisted out of shape, punched, slipped, fused, defaced, pierced or flattened. Fountain Coin has been visibly submerged in water such as a fountain or "wishing well". Mutilated or Fountain coin will not be accepted by our bank. Do not accept it.

- b. Personal or business checks When accepting checks, they must have the following:
1. All checks must be pre-printed with the personal or business name and address.
 2. Must have a phone number, if it is not printed on the check, you must write the area code and phone number at the top of the check near the address.
 3. Must have a correct date—do not accept post dated checks (dated beyond the current date).
 4. Must be made payable to Washoe County, Washoe County Parks or the name of your facility. Do not, under any circumstances, accept checks payable to others, even if they have been endorsed over to us on the back—we can not accept 3rd party checks.
 5. Must have the correct amount of the transaction. Do not accept checks for more than the transaction amount. Do not give cash change for any check accepted.
 6. Must have the correct written amount (it must agree with the numerical amount).
 7. Must be signed by the issuer.

8. Request photo ID (driver license), compare the name on the check with the ID, and write the driver's license number and expiration date on the front of the check at the top.
 9. Be sure to write your facility name on the front of the check. This is important if the check is returned by the financial institution.
 10. Never cash any personal, pay check or any other type of check.
 11. Endorse the back of the check with the appropriate endorsement stamp upon receipt of the check.
- c. Credit Cards: NRS 353.1465 allows for the acceptance of credit cards. Credit cards can be accepted when paying for facility use (rental) fees, for admission fees and gift store and concession items at all Point of Sale (POS) locations. The following facilities are equipped to process digital credit transactions on site:
- a. Parks Facility Reservations & Customer Service
 - b. Wilbur D. May Museum
 - c. Bowers Pools
 - d. Gaspari Water Play Park
 - e. North Valley Water Splash Park
 - f. Regional Shooting Facility
 - g. Washoe and Sierra Sage Golf Courses by the management vendors

Process manual transaction only when necessary, i.e. when your system is down or it fails. You must use the designated manual transaction form, following the instructions at the top of the form, fill out completely and fax to Parks Administration (9th Street) for processing. Parks Administration will provide you with an approval code for your records.

It is imperative that all credit card data be treated as confidential; the forms and information must be stored in a locked file drawer at all times. Never leave anyone's credit card number on a desk, counter or other location where anyone can see it. Once done with the information, it must be shredded with a cross-cut shredder.

We do not accept credit cards for donations, gifts, real property easement applications and easement fee payments. Contact the Fiscal Compliance Officer if you have a specific request of this type.

- d. Electronic Funds Transfer (ETF/ACH): Washoe County will accept electronic funds transfer when appropriate. Please contact the Fiscal Compliance Officer to establish this form of payment.

3. Use of cash register/POS: Each facility accepting cash or cash equivalents for daily operations will be equipped with an operating cash register or point of sale system (POS). All daily activity will be accounted for via the on-site system. Daily close procedures differ among facilities, and will be documented through an operating manual for that specific facility. At a minimum, each facility will close the daily activity through a cash register "Z" and re-set or an automated daily close and re-set on the POS. Each facility will have a daily activity summary to account for the daily revenue, deposit, over/short and admission activity. Each facility will track and accumulate daily/monthly/annual admission and revenue activity.

In case of power failure, staff is to operate from the cash till and record each transaction using a Manual Admission/Concession Report or individual receipts. When power is restored, all transactions must be entered in the register/POS. Keep your Manual report or receipts and attach to your daily summary paperwork.

Never leave the cash register/POS unattended. If you must leave the immediate area of the cash drawer, LOCK IT and if a cash register/POS, take the key out of the register; keep the key with you until you can return to the register.

If operating with a cash box, a special event, special program, smaller facility, etc. Use cash boxes that lock. They must be in the personal possession of staff at all times or in a locked drawer or cabinet. Use pre-addressed, sequentially pre-numbered receipts when possible to accurately balance attendance and revenue. Record the beginning and ending receipt number on your cash summary.

4. Daily Deposit: Daily revenue is required to be deposited at the bank within 24 hours of the time it is earned. Revenue earned over the course of a weekend or holiday may be stored in the safe and deposited on the next available work day. For efficiency, on days with less than \$50 cash revenue, deposits may be kept in the safe and accumulated into a larger deposit; deposit any accumulated revenue over \$100 on the next available work day. For more remote sites, banking must be done at minimum 3 times per week.

After funds have been deposited in the bank, the deposit must be recorded in the County financial system within 2 business days using SAP R/3 procedures for transmittals (Transaction Code FPCJ and ZFI_CD_CLOSE). Refer to the SAP User Procedure for detailed instructions.

5. Facility safe: All facilities accepting cash or checks must have a safe, either double key, combination, or digital. Drop safes are preferable as they limit access to the safe contents. When possible, safes should be bolted to the floor in an inconspicuous, convenient location. Staff is required to use the safe to store all cash and cash equivalents during non-business hours. When possible, limit the cash in your cash drawer by storing change in the safe. Only County cash and cash items may be stored in the safe. Facility safes must be properly closed and locked at all times, including during business hours. Do not unlock the safe, close it and leave it accessible for staff during the work day. Safe combinations should be changed as needed, especially after key employees are no longer with the Department or are no longer primary staff at that facility. Use the Safe Drop & Activity Log to record the in/out activity of your safe.

6. Limit your cash: Make interim cash drops when necessary. You can severely limit the risk of loss to the County by limiting the cash in your operating cash drawer. To do this, count out your largest bills in the cash drawer, leave one or two in the drawer if necessary, take a plain envelope, on the outside, write the words "interim drop", the date, your name and the amount of cash. Interim cash drops must be double counted, so have a supervisor or co-worker validate the amount of cash; place cash inside envelope and seal; complete an "Interim Cash Drop Receipt", you and the second person counting must witness the deposit into the safe and sign the form. This form must accompany your daily closing paperwork.

7. Limit potential loss: Do not allow staff to store purses, backpacks, bags of any sort near your cash register or cash counting locations. When possible, do not allow staff to wear pants/slacks/shorts or tops that have pockets in them.

8. Facility supervisors: are required to monitor the contents of their safe. At minimum, a monthly review of the safe contents and cash count is required. Use a safe log to monitor the activity in your safe. Monitor daily cash summaries to ensure that deposits are made as required by County policy. Monitor daily closing over/short by tracking on a manual or excel spreadsheet. If you are experiencing any unusual activity, follow up with your staff immediately.

9. Immediately report: any missing deposits, missing cash or unusual activity to your immediate supervisor and the Fiscal Compliance Officer.

10. Safe audits and cash counts: Intermittent, unannounced audits will be conducted by Parks Administration, the Treasurer's office, Internal Audit, Comptroller or other County Departments to review the contents of each facility safe and verify the accuracy of cash banks.

When anyone approaches you or your staff and requests to count your cash or view your safe:

- 1) Require Washoe County identification. They must show you their County I.D., if it is not plainly visible, YOU MUST ASK TO SEE IT and ask what department they represent. If you are in doubt as to the identify of the individual, ask them to provide their supervisors phone number; ask them to please wait while you call their office and verify their identity.
- 2) Never give your safe combination or keys to the auditor, you are responsible for opening the safe and are responsible for its contents.
- 3) You must remain with the person counting cash and accessing your safe. You must keep the cash and safe contents in view at all times until it is restored to the safe and the safe is locked.

11. Petty cash: No petty cash is maintained by this Department. No cash is ever to be removed from your cash drawer or safe for the purposes of paying for, or reimbursing materials, goods or services.

12. Cashier/staff safety: The personal safety of all staff is paramount. Following the above information will assist in maintaining safe and controlled cash procedures. Always be aware of what is going on around you. If demanded, release your cash. Do not endanger yourself or your co-workers. All facilities handling cash should have 5' and 6' markers on the door. If you have an incident, call 911 immediately, then call your supervisor. The cashier and other staff witnessing the incident should immediately go to a safe, quiet location and individually write down all remembered details on note pads. The sooner this is done, the more likely staff is to remember the details clearly. All staff is to remain at the site until law enforcement or their supervisor clears them to leave.

13. Collections on returned checks: If any check is returned by the financial institution for any reason, the Treasurer's office will send the check back to us for collection. The Comptroller's Office will process an entry to remove the revenue and place the dollar amount of the returned check in the "returned check holding account" until either collection or write-off has occurred. See County Returned Check Procedures and SAP R/3 User Procedure for Bad Checks.

- 1) The Fiscal Compliance Officer will receive the returned check from the Treasurer
- 2) Depending on the nature of the check and purpose for which it was received, the Fiscal Compliance Officer may take one or more of the following steps:
 - a. will send a copy of the returned check to the facility or program who originally accepted it for staff to make appropriate phone calls to recover the funds.

- b. proceed directly with phone calls and/or a letter to the check issuer
 - c. staff will document all collection attempts by noting the day, time, person making the calls, phone number called and any conversations.
- 3) If attempts by field staff and/or Fiscal Compliance Officer fail to recover the fees, collection may be referred to the Washoe County Collections Division. To do this, fill out the Action Summary for Returned Checks, attach copies of all pertinent documentation and forward to the Director, Collections Division.
 - 4) The Department will coordinate with the Director, Collections Division on the final resolution and write-off of any un-collected returned checks.

14. Cashiers: Only *paid* permanent, part-time or seasonal staff is acceptable to act as cashiers on behalf of Washoe County facilities or programs, at any Point of Sale system, special event or other incidence at which revenue is collected regardless of the forms of payment being collected. Under no circumstances are volunteers, members of partnership organizations, unpaid interns, members of work crews or other individuals not paid employees of Washoe County allowed to collect revenue on our behalf, handle or manage cash, checks or credit cards and may not be allowed in the immediate vicinity and accessible to cash drawers, cash boxes or collection instruments.

15. Types of Revenue:

a. Information, including definitions of the types of revenue, can be found in the Regional Parks and Open Space Fees and Charges Policy.

16. Donations: Donations are distinguished from fees; a donation is a voluntary offering or gift, regardless of the amount or value of the cash or item being offered.

1) If your facility or program has an admission or service fee, if you are producing cash by selling items, no matter how they were acquired, or are receiving a negotiated percentage of gross revenue produced by others, it is a revenue, *not a donation*.

2) When offered a donation of cash or check (we do not accept credit card charges for donations), you must follow all normal cash handling policies and procedures, including immediately endorsing checks and timely deposit and transmittal.

3) When offered donations of cash or non-cash items (note, non-cash items can be (but not limited to) consumable supplies, personal property (furniture, equipment, art, interpretive supplies, misc. items) or other capital items, staff should consider carefully what, if any, expectations, current or future maintenance, refurbishing, curating or management the donation will require.

4) Small cash or item donations (\$3,000 and below) that are needed or desirable for the park system and have no identifiable maintenance or financial consequence can be received at the field office/staff level.

5) Large cash or item donations (Above \$3,000, examples: private or Foundation donations, paintings/prints, equipment/computers (operable or non-operable), live or taxidermy animals) shall be coordinated at the supervisory level or above and reviewed carefully for any future maintenance impacts the donation will require.

6) Real Property and/or water rights donations, capital equipment, bequests and other donations of this sort must be coordinated with Division Supervisors and Directors. No commitment to accept these will be made until a careful review of the donation is made and the Department Director has approved the donation.

7) Once it is decided to accept a donation the following steps must be followed.

Important Note: *In accordance with County Code section 15.140(1c) the Board of County Commissioners has the sole authority to receive (accept) any donation.*

a. Fill out a “Washoe County Property Donation Form” and submit to the Fiscal Compliance Officer (send e-mail, fax, or original via inner office mail). The latest form can be found in the County Intranet under Comptroller/Accounting.

b. For facilities that have curatorial accession/deaccession processes (May Museum and Bowers Mansion) fill out the form for all donations. For the May Arboretum, which has a curatorial accession/deaccession process and a donor data base in place, the form is not required for cash donations, but must be submitted for all non-cash items. A single form for a group of items is acceptable, but a detailed list of items must be attached.

c. Filling out the “Fair Market Value” section: Donors most often provide this information, for larger value items, request a letter of donation which contains the estimated value; and if an appraisal or other valuation documents exist, request a copy. Submit valuation documentation to the Fiscal Compliance Officer along with your Donation Form & Letter.

8) The Fiscal Compliance Officer will draft the appropriate staff report to accept donations as often as necessary or possible; or will coordinate with and assist staff to complete a staff report of their own. Because donations are aggregated together, **all** donations (cash or items) must be accepted by the Board of County Commissioners. Financial staff has the responsibility to ensure that all cash donations have been properly accepted by the Board and budgets appropriately adjusted. Field staff must submit Donation Forms and coordinate with the Fiscal Compliance Officer to ensure that all non-cash items are submitted in a timely manner so that they can be accepted by the Board.