

	LANE COUNTY SHERIFF'S OFFICE POLICY	Number: G.O. 5.08
		Issue Date: July 18, 2018
		Revision Date:
CHAPTER: Fiscal Management and Agency-owned Property		Related Policy: APM Chapter 2, Section 28; Fiscal Cash Handling Procedure
SUBJECT: Cash Handling		Related Laws:

POLICY: Sheriff's Office employees will handle cash in a proper manner to ensure the protection of public funds against fraud and embezzlement.

RULE:

1. There must be a separation of duties between the person receiving cash and the person responsible for maintaining the accounting records (Accounts Receivable).
2. Cashing checks from LCSO deposits, borrowing cash for personal use, lapping receipts to cover shortages in cash receipts, withholding checks for deposit in order to float checks, commingling of personal and LCSO funds and modification of cash records are all serious offenses that may result in disciplinary action and/or prosecution.

PROCEDURE:

I. General

- A. Employees are responsible for exercising reasonable care in screening cash transactions for counterfeit currency. If a questionable bill is received, the employee should retain possession of the bill and contact their supervisor immediately. Do not return the bill to the payer. For Inmate Trust Funds, the Jail Records drawer containing the counterfeit currency should be noted.
- B. Safekeeping of funds.
 1. All forms of Cash (currency, checks, money orders, debit cards, etc.) will be kept in a secure location until deposit (e.g., safe, locked drawer, etc.) or within view of a Sheriff's Office staff member at all times.
 2. Checks will be endorsed immediately upon receipt.
 3. Cash pick-ups and transfers will not conform to any regular time or day of the week schedule. Such transfers will be irregular, subject to change without notice, and times known only to a select few.

4. LCSO funds for deposit must never be taken off county property by anyone other than armed sworn staff.
- C. Transfer of accountability must be recorded, (name, date, time, and amount) if the deposit is not being transported by the person preparing the deposit.
1. Transfer of Accountability logs will be retained in Fiscal for the current fiscal year plus two fiscal years.
 2. All documents will be maintained in such a manner as to provide suitable audit trail for all transactions.
- D. Deposits.
1. Deposits are to be made daily or as soon as feasible and according to the written procedures for each work section to insure proper posting of accounts and to insure the safety of funds.
 2. Deposits must be routed directly from LCAC Records via armed sworn staff to the LCSO Fiscal office.
 3. The Fiscal office will deliver both the Inmate Trust deposit and the Fiscal deposit to the drop box in County Finance for secure transport to US Bank.
- E. Pre-numbered cash receipts are managed by Fiscal and processed in accordance with the Fiscal Cash Handling Procedure.
- F. Police Records, Jail Records, Civil Section, Community Service, CCC and Fiscal will all have written procedures in place to detail how that specific section will handle cash. Employees in those sections are required to follow those procedures.