
Cash Handling, Security, and Management

408.1 PURPOSE AND SCOPE

This policy provides guidelines to ensure department members handle cash, checks, or money orders appropriately in the performance of their duties.

This policy does not address cash, checks, or money order handling issues specific to property, which are addressed in the Property Policy.

408.2 POLICY

It is the policy of the Humboldt County Probation Department (HCPD) to properly handle and document transactions involving cash, checks, or money orders and to maintain accurate records of these transactions in order to protect the integrity of department operations and ensure the public trust.

408.3 PETTY CASH FUNDS

The Chief Probation Officer shall designate a person as the petty cash custodian responsible for maintaining and managing petty cash funds.

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 petty cash custodian.

The cash, checks, money orders, and fund documents should be stored in a secure location (e.g., lockbox, locked file cabinet), with a limited number of assigned keys. Keys should be kept in a secure location and should not be shared with members who are not the petty cash custodian.

408.4 PETTY CASH TRANSACTIONS

The petty cash custodian shall document all transactions on the ledger, case notes, 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.

408.5 PETTY CASH AUDITS

The petty cash custodian shall perform an audit no less than once every six months. This audit requires that the petty cash custodian and at least one administrative staff member, selected by the Chief Probation Officer, review the transaction ledger and verify the accuracy of the accounting. The petty cash custodian 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 Probation Officer.

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

A separate audit of each petty cash fund should be completed on a random date, approximately once each year, by the Chief Probation Officer or the County.

408.6 ROUTINE CASH HANDLING

Members who handle cash as part of their regular duties (e.g., property custodians, those who accept payment for department services) will discharge those duties in accordance with the procedures established for those tasks (see the Property Policy).

408.7 OTHER CASH HANDLING

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