

**SAN BERNARDINO COUNTY
PROBATION DEPARTMENT PROCEDURE**

Petty Cash

Authority:

Michelle Scray Brown, Chief Probation Officer

Purpose:

To establish guidelines for requesting and distributing petty cash.

Definitions:

Requesting Party (RP): Any employee, volunteer, temporary employee, or affiliated individual working under the scope of the Probation Department.

Petty Cash Fund: A reserve of money used for payment of miscellaneous expenses or charges incurred while conducting official County business.

Responsibilities:

I. Requesting Party (RP):

A. Request:

1. RP shall request funds via a Probation Department Staff Request Form located in the Probation Tools shared folder.
2. Submit completed forms to Fiscal for processing. If reimbursement is requested, detailed receipts must be attached.

B. Approval:

1. Once approved:
 - a. RP shall sign for receipt of the check via the Receipt of Funds Acknowledgement Form (Attachment A).
 - b. RP shall only purchase necessary goods and provide itemized and dated receipts from purchases.
 - c. Itemized receipts and any unused funds shall be submitted to Fiscal within fourteen (14) business days from the date of purchase. Any exceptions require approval from a Deputy Chief Probation Officer.
 - d. RP and their immediate supervisor shall sign and print their names on all receipts.

II. Fiscal Staff:

- A. Will notify the RP by telephone or email when the check is available.
- B. To comply with the Auditor-Controller/Treasurer/Tax Collector Internal Controls and Cash Manual, bank deposits shall be made weekly or when the balance in hand reaches \$1,000.00, whichever comes first.

III. Supervising Accounting Technician:

- A. When each bank statement is received, the Supervising Accounting Technician, or their designee, will ensure reconciliation of the statement, in accordance with the Auditor-Controller/Treasurer/Tax Collector Internal Controls and Cash Manual.
 1. The statement shall be reconciled within twenty (20) business days from receipt.
 2. The statement shall be retained in the file by the Fiscal Specialist.

Guidelines:

- A. Petty cash may **only** be used for the purposes stated on the Probation Department Staff Request Form as approved by a Division Director.
- B. The RP shall not use personal funds with the expectation of being reimbursed unless prior written approval has been obtained from a Division Director or above.
- C. After the fact approval from a Division Director shall be reserved for emergency and/or unusual circumstances.
- D. Petty cash shall not be commingled with other funds.
- E. Purchases shall not be commingled with personal purchases. Personal items should be on a separate receipt.
- F. The County Auditor requires that receipts:
 - 1. Contain a store name and date (most have this, but when not available have the store write their name on the receipt or use an address stamp and add the transaction date).
 - 2. All receipts shall be itemized however, if the receipt is not itemized a memo accompanying the receipt detailing the items purchased may be accepted.
 - 3. The RP and immediate supervisor must sign and print their names on all receipts acknowledging that items purchased were approved by a Division Director or above and are being used for the intended purpose.
- G. Items for date specific events must be purchased prior to or on the day of the event. Transactions made after the event date will be denied.
- H. All staff receiving petty cash must sign the Receipt of Funds Acknowledgement Form which details basic responsibilities and guidelines for the use of the funds.

Inspections:

External

The San Bernardino County Auditor-Controller/Treasurer/Tax Collector will perform an audit biennially, in compliance with Internal Controls and Cash Manual.

Foundation:

San Bernardino County Auditor-Controller/Treasurer/Tax Collector - Internal Controls and Cash Manual

Replaces:

Inter-Bureau Procedure #98-05-48 Use of Petty Cash

Issued by:  06-09-20
Michelle Scray Brown, Chief Probation Officer Date

Original Issue Date: June 29, 2009

- Revised: August 9, 2013
- Revised: February 18, 2015
- Revised: June 9, 2020

Attachments:

A- Receipt of Funds Acknowledgement Form



MICHELLE SCRAY BROWN
Chief Probation Officer

TRACY REECE
Assistant Chief Probation Officer

Receipt of Funds Acknowledgement Form

Attach Copy of Check
Here

The following guidelines exist for utilizing funds:

- Appropriate receipts and/or invoices for approved expenditures must be submitted to fiscal within 14 business days of purchase.
- Funds cannot be used for any other purpose other than those stated on the original Staff Request Form.
- Receipts must be signed by requestor of funds and supervisor.
- Funds may not be combined.

For example: A staff is issued two checks, check#10777 – Pizza Party Only and check #10779 for Tournament Only. Any unused funds from the pizza party must be returned to fiscal and cannot be used for additional tournament expenses.

- Trust fund purchases must be reflected on their own receipt and cannot be comingled with personal/non trust fund purchases.
- Purchases must be made by the event date or service month.
Example #1: Cinco de Mayo (5th of May) purchases must be completed by May 5th.
Example #2: January incentives must be purchased before February 1st.
- All receipts/unused funds must be hand delivered to fiscal staff. Staff may not utilize the Department inter-office mail system to submit receipts/change to fiscal.

Received By (Printed Name and Signature)

DATE

Distributed By (Printed Name of Fiscal Staff and Signature)

DATE