

Cash Accounts

Index Code: 602

Effective Date: 02/01/10 (revised 1/17/17)

I. Purpose

The purpose of this directive is to establish procedures for receiving, maintaining, and disbursing cash and the maintenance of cash accounts. For purposes of the directive, cash transactions include checks and money orders.

II. Policy

It is the policy of the Office of the Sheriff to closely monitor all cash accounts to ensure accountability and the proper handling of all cash. In doing so, the Office of the Sheriff follows all guidelines set forth by the Queen Anne's County Department of Finance.

III. Authorized Accounts

The Office of the Sheriff has two authorized Cash Accounts:

A. Petty Cash Account

A Petty Cash Account will be maintained to pay for minor expenses incurred on behalf of the Office of the Sheriff. The Petty Cash Account will be maintained by the Chief Deputy's designee.

B. Cash Drawer Account

A Cash Drawer Account will be maintained for fees received by the Office of the Sheriff as authorized by the Annotated Code of Maryland, Courts and Judicial Proceedings, §7-402. Fees are generally collected for copies of reports, fingerprinting associated with employment and licensing, and for service of civil papers. The Cash Drawer Account will be maintained by a designated member of the Clerical Staff, under authority of the Commander of the Administrative Services Division.

IV. General Fundability

For each account the following minimum standards apply:

A. The employee responsible for each account will maintain documentation showing the initial balances, credits, debits, and current balances;

B. Receipts or other documentation for

cash received;

C. Authorization for cash disbursements and, where appropriate, approvals of expenditures in excess of certain limits;

D. Documentation for cash expenditures;

E. Persons or positions authorized to accept or disburse cash; and

F. Quarterly accounting of cash activities.

V. Petty Cash Account

A. The Petty Cash Account is a Disbursement Account which provides a source of cash for incidental expenses. It is maintained by the Chief Deputy's designee who may make disbursements from this Account. The maximum amount held in the Petty Cash Account is \$400.00. The maximum amount that may be dispersed for any single expense is \$200.00, unless authorized in advance by the Sheriff or Undersheriff. The Petty Cash Account may be used for incidentals authorized by the Department of Finance such as:

1. Travel expenses associated with short trips, such as fuel, meals, parking, and tolls;

2. Minor purchases of office supplies and equipment;

3. Payment for services such as cleaning and photo processing.

4. Investigative funds such as payment to confidential informants, or the purchase of alcohol and tobacco products as part of an undercover investigation.

B. To ensure reimbursements from the Petty Cash Account employees must have prior clearance for the expenditure from a member of the Command Staff, except when exigent circumstances exist and a supervisor gives approval. An employee who fails to gain such