

JANUARY 24, 2017

RESUME – ADMINISTRATIVE / PERSONNEL POLICIES

Staff is requesting approval of revisions and additions to the Prince George County Administrative and Personnel Policies as outlined below.

I. REVISION TO PRINCE GEORGE COUNTY ADMINISTRATIVE POLICY MANUAL; SECTION 100.1 – 100.8, ENTITLED TRAVEL

Attached are updates to Administrative Policy 100.1 – 100.8 “**Travel**” providing clarification that *all* overnight travel must be approved in advance (100.3); that expected state and federal reimbursement should be noted on the Travel Authorization Form (100.3) and stipulating that expenses for traveling companions are not reimbursable (100.7). Changes are highlighted.

II. REVISION TO PRINCE GEORGE COUNTY ADMINISTRATIVE POLICY MANUAL; SECTION 170.1 – 170.3, ENTITLED EXPENSE REPORTS AND PURCHASE CARDS/ACCOUNTS

Attached are updates to Administrative Policy 170.1 – 170.3 “**Expense Reports and Purchase Cards/Accounts**” as follows:

- 1) 170.2 (3) Adds language stating that only authorized individuals may request mileage reimbursements and others must check out county vehicles
- 2) 170.2 (5) Removes references to store credit accounts which are no longer maintained; states that personal purchases should be made as separate transactions and no placed on County p-cards;
- 3) 170.2 (5) Removes reference to Activity/Transaction Logs which are no longer used;
- 4) 170.2 (5) Adds language stating that cash advances may not be made on County credit cards;
- 5) 170.2 (5) Adds language stating that lost / stolen cards should be reported to employee’s department head and the Finance Department
- 6) 170.2 (6) Removes reference to Activity/Transaction Log – no longer used
- 7) 170.2 (7) Adds language specifying p-card or credit card purchases re: tax exempt status;
- 8) 170.2 (7) Strikes language about meals not being tax exempt;
- 9) 170.2 (7) Strikes language about cardholder being provided a tax exempt form and adds language about cardholders requesting a tax exempt form and adds language about employees having sales tax removed from purchase transactions;
- 10) 170.2 (8) Adds language “and Credit Card Statements;”
- 11) 170.2 (8) Changes language purchase card “statements to reports;”
- 12) 170.2 (8) Adds language regarding reconciliation of Credit Card Statements;
- 13) 170.2 (10) Adds section regarding fraudulent use of purchase cards and credit cards

Changes are highlighted and removals are documented as “strike throughs.”

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**III. ADDITION TO PRINCE GEORGE COUNTY PERSONNEL POLICY MANUAL;
SECTION 44.1 THROUGH 44.7, ENTITLED *FRAUD, WASTE AND ABUSE
PROCEDURES***

Attached is a new section of the Personnel Policy Manual 44.1 – 44.7 “**Fraud, Waste and Abuse Procedures**” that outlines procedures surrounding suspected fraud, waste, and abuse. The policy defines instances of fraud, waste and abuse and procedures for reporting suspected instances of fraud, waste and abuse. Additionally, the policy outlines the investigation of suspected fraud, confidentiality expectations and disciplinary actions associated with confirmed instances of fraud, waste and abuse.

**IV. ADDITION TO PRINCE GEORGE COUNTY PERSONNEL POLICY MANUAL;
SECTION 45.1 THROUGH 45.15, ENTITLED **CASH HANDLING
PROCEDURES****

Attached is a new section of the Personnel Policy Manual 45.1 – 45.15 “**Cash Handling Procedures**” that outlines procedures for collecting county funds and depositing with the Treasurer or into a County maintained bank account if applicable. The policy outlines appropriate collection, receipt issuance and complete and timely deposit of funds. Documentation expectations are stated along with procedures for refunds, shortages and audits. Credit and debit card transactions are discussed as well.

Requested Action – Approve revisions to policies 100.1-100.8 and 170.1-170.3 and approve additions of policies 44.1-44.7 and 45.1-45.15, incorporating any Board requested modifications.

Board of Supervisors
County of Prince George, Virginia

Resolution

At a regular meeting of the Board of Supervisors of the County of Prince George held in the Boardroom, Third Floor, County Administration Building, 6602 Courts Drive, Prince George, Virginia this 24th day of January, 2017:

Present:

Vote:

William A. Robertson, Jr., Chairman
Jerry J. Skalsky, Vice-Chairman
Alan R. Carmichael
Donald R. Hunter
T. J. Webb

A-1

On motion of _____, seconded by _____, which carried unanimously, the following Resolution was adopted:

RESOLUTION; PROPOSED REVISIONS PRINCE GEORGE COUNTY PERSONNEL POLICIES; SECTION 100.1 THROUGH 100.8, ENTITLED TRAVEL AND SECTION 170.1 THROUGH 170.3, ENTITLED EXPENSE REPORTS AND PURCHASE CARDS/ACCOUNTS AND PROPOSED ADDITIONS TO PRINCE GEORGE COUNTY PERSONNEL POLICIES SECTION 44.1 THROUGH 44.7, ENTITLED FRAUD, WASTE AND ABUSE PROCEDURES AND SECTION 45.1 THROUGH 45.15, ENTITLED CASH HANDLING PROCEDURES

WHEREAS the Prince George County Personnel policy has been reviewed by staff and it has been determined that existing policies entitled *Travel and Expense Reports and Purchase Cards/Accounts* require modifications; and it has been determined that there is a need to add new policies entitled *Fraud, Waste and Abuse and Cash Handling Procedures*; and

NOW, THEREFORE, BE IT RESOLVED, That the Board of Supervisors of the County of Prince George this 24th day of January, 2017, does hereby amend the Prince George County Personnel Policy by revising the policies entitled *Travel and Expense Reports and Purchase Cards/Accounts* and does hereby add policies entitled *Fraud, Waste and Abuse and Cash Handling Procedures* as requested.

A Copy Teste:

Percy C. Ashcraft
County Administrator

<p>COUNTY OF PRINCE GEORGE ADMINISTRATIVE POLICIES</p> <p>Prince George, Virginia</p>	<p>POLICY NUMBER: 100.1 through 100.8</p>	<p>Page 1 of 3</p>
<p>SUBJECT:</p> <p>Travel</p>	<p>SUPERSEDES: November 1, 2008</p>	<p>DATE ISSUED: August 12, 2014</p>
<p>AUTHORIZATION: Percy C. Ashcraft, County Administrator</p>		

100.1 General Provisions

It is the objective of Prince George County to provide for necessary job-related travel within the guidelines set forth in this document. This policy defines the travel policies and procedures for County employees and any other persons, to include volunteers, authorized to travel on behalf of Prince George County. Departments may establish internal policies for travel for their employees as long as they are within the parameters established by this policy. Travel specifically for the purpose of entertaining economic development client(s) is exempt from this policy as well as County-affiliated travel by members of the Board of Supervisors. Expenditures must be within the department’s budget and may be subject to additional departmental policies as approved by the County Administrator.

Compliance with this policy is necessary to ensure that expenditures of public funds are appropriate and documented to meet legal requirements and maintain public trust.

100.2 Definitions

Local Travel: Day trips of less than 150 miles round trip (75 miles one way) distance from the assigned work area when the employee is not away overnight. When local travel occurs, a travel authorization is not necessary. Employees are permitted to charge expenses related to day trips, such as lunch, parking and tolls on their purchase cards.

Non-local Travel: Travel involving at least one or more overnight absences from the assigned work area.

100.3 Travel Authorization

All overnight travel must be pre-approved by the Department Director, Constitutional Officer or County Administrator at least two (2) weeks prior to travel. Employees must fill out a Travel Authorization Form (form may be accessed on Employee Self Service - ESS) and attach a copy of the registration and itinerary in order to receive required prior approval. Note any expected state or federal reimbursement on travel authorization. Any travel taken without prior approval shall be deemed as a personal expense to the traveler.

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100.4 Transportation

Employees shall use the most cost effective means of transportation. Employees may use a County vehicle or their personal vehicle for necessary travel, although the use of a County vehicle is encouraged. When available, employee carpooling is encouraged. The Department Director or Constitutional Officer reserves the right to specify that a County vehicle must be used for certain types of travel. Employees may not use County vehicles when combining work related travel and personal leave. The use of a County vehicle is regulated by the County's vehicle policy. For non-local travel, employees shall obtain the cheapest airfare available. The employee shall request a compact or sub-compact when renting a vehicle for non-local travel to and from the airport. If three or more employees are traveling together, a mid- to full-size vehicle may be rented.

100.5 Travel Working Hours

For non-local travel, hours worked are calculated by using the typical start and finish times of a regular eight-hour work day, unless attendance at evening sessions is required and the conference itself is required to maintain or obtain certifications required for the job. Hours spent traveling to a destination on days in which the employee is not regularly scheduled to work shall be compensated in accordance with the Fair Labor Standards Act and County Policy.

100.6 Lodging, Meals and Incidentals

For non-local travel, employees should use purchase card for all transactions. All expenses, travel authorization and receipts should be turned into the Department Director or Constitutional Officer when returning from travel, and entered into the Works purchasing card system.

The website below will give an idea of the amount allowed for meals for every location in the United States. This should be viewed before travel has taken place to stay on track for spending for the day.

<http://www.gsa.gov/portal/category/100120>

Under no circumstances will employees be allowed to use their purchasing card for the purchase of alcoholic beverages.

Employees may use their purchase card for incidentals such as tolls, normal and customary tips to baggage handlers and vehicle driver. Only one personal phone call per day, with a \$5.00 maximum limit, may be permitted.

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In the event that individuals not on County business accompany the employee, the single occupancy rate, if different from the double occupancy rate, shall be paid by the County. Additionally, all meals, transportation, or other charges for individuals not on County business who accompany the County employee are the responsibility of the County employee.

100.7 Reimbursements

In the event of a purchase card malfunction, the county will reimburse the employee expenses related to travel based on this policy.

The following are non-reimbursable items:

- a. Loss of funds or personal belongings
- b. Alcoholic beverages
- c. Damage to personal vehicles, clothing or other items
- d. Service to gain entry to a locked vehicle
- e. Entertainment expenses
- f. Expenses related to the personal negligence of a traveler such as fines
- g. Personal expenses incurred while the traveler is on annual leave when business travel and personal travel are combined.
- h. Expenses of family members or traveling companions

100.8 Distribution of Travel Policy to County Employees; Employee Acknowledgement

A copy of the Travel Policy shall be distributed to each County employee with an Employee Acknowledgement. Each County employee shall acknowledge receipt of the Policy by signing and dating the Employee Acknowledgement Form in the presence of a witness who shall also sign and date the Acknowledgement. The executed Employee Acknowledgement shall be returned to the Department of Human Resources for filing in the respective employee's personnel file.

COUNTY OF PRINCE GEORGE ADMINISTRATIVE POLICIES Prince George, Virginia	POLICY NUMBER: 170.1 through 170.3	Page 1 of 4
	SUPERSEDES: January 1, 2006	DATE ISSUED: December 9, 2015
SUBJECT: Expense Reports and Purchase Cards/Accounts	AUTHORIZATION: Percy C. Ashcraft, County Administrator	

170.1 Expense Reimbursements

Expenses should generally be invoiced directly to the County or through a County-issued Purchase Card (P-Card). Occasionally, individuals will incur County-related expenses that must be reimbursed to the employee. For all individual reimbursements, the following policies and procedures apply. For travel related expenses, please see the County's travel policy.

170.2 Expense Report Form

All requests for reimbursement must be itemized and documented on an expense report form. The report should only include expenses that the employee paid out of pocket; expenses paid directly by the County via invoice, travel advance, or County P-Card should not be included on this form. Receipts are required for reimbursement of lodging expenses, meals, gasoline, office supplies and other purchased goods or services. A receipt is also required for tolls, parking, and tips unless the employee certifies, by signature on the expense report, that receipts were unavailable, such as unmanned toll booths, honor box parking, etc. Employees assume responsibility for ensuring that proper documentation is attached to an expense report. They also accept the risk that they may not be reimbursed for expense claims that do not have proper documentation. For specific types of expenses, the following requirements apply:

1. Meals, Food, & Lodging

All receipts for meals, food purchases, and lodging must include the following information:

- a. An itemized receipt (to include the meals purchased or services provided)
- b. The purpose of the meal or lodging (lunch meeting on named topic, emergency/overtime work, etc.)
- c. The names of those who attended

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2. Goods and Services

All receipts for goods and services must include the following information:

- a. An itemized receipt (to include a description of the commodity or service purchased and its purpose - if this is not preprinted the employee should provide the information on the back of the receipt.)
- b. The purpose of the purchase

3. Mileage Reimbursements

Employees are responsible for documenting mileage on their personal cars for reimbursement, and mileage shall be reimbursed at the rate set by the County Administrator. Only certain employees approved by the County Administrator in advance will receive mileage reimbursement. All other employees or volunteers will be required to check out county vehicles, in advance. Actual business mileage in a personal vehicle shall be listed on the expense report, including the starting point, destination, and purpose in the description section of the report.

4. Expense Report Approval

Expense reports must be approved by the employee's immediate supervisor and the Department Director (if applicable). Supervisors hold responsibility for verifying that expenses are supported by the required documentation, were incurred on legitimate County business (during work hours or after hours for legitimate purposes), and did not include amounts paid for alcohol, entertainment (unless a legitimate business expense), or unauthorized persons. Supervisors are encouraged to review expense reports in conjunction with the employee's time sheet(s) and related invoices submitted for payment.

Under no circumstances will the County reimburse the purchase of alcoholic beverages, and only in rare cases will entertainment expenses be reimbursed.

Employees are responsible for making sure their purchases are pre-approved by the Department Director. Purchases made without prior approval may be the responsibility of the employee.

5. Purchase Cards ~~and Credit Accounts~~ and Credit Card Accounts

Purchase cards (P-Cards) ~~and store credit accounts in the County's name are primarily for small purchases and travel, and~~ are to only be used for business purposes. Incidental personal expenses incurred in connection with County business (such as a family member's meal when accompanying an employee on

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County-related travel) are prohibited. Separate purchases should be made for personal items, alcoholic beverages and expenses for family members or travel companions. These items should be purchased on a separate credit card and not be combined on the county p-card or credit card.

Under no circumstances shall County purchase cards or purchase accounts be used to circumvent the County's procurement or travel policies. ~~All purchases on purchase cards must be supported by documentation submitted with the Activity/Transaction Log.~~ The documentation requirements for purchases on the purchase card are the same as those for expense reports listed above. Employees should print order confirmations for Internet purchases made by purchase card. Department Directors assume responsibility for ensuring that proper documentation is provided and that charges are proper and the correct amounts have been charged.

Cash advances on County purchase cards or credit cards are strictly forbidden. Cash refunds or in-store credits for returned items are also strictly forbidden. Such amounts must be credited to the purchase card account.

Employees with custody of County purchase cards are responsible for protecting them from theft, loss, or misuse. Lost or stolen County purchase cards and fraudulent charges must be reported to their Department head and the Finance Department immediately.

6. Credit Limits

All purchase cards are assigned a purchase limit. Requests for an increase in the limit must be submitted to the Department Director and approved by the Finance Director. Dividing purchases between purchase cards or other payment methods to stay within established limits is not permitted.

6. ~~Activity/Transaction Log~~

~~A system that tracks card transactions as they occur must be in place for the Department Card. Entries should be immediate so that they provide up to date information on funds expended and should identify the card user.~~

7. Sales Tax Exemption

Most County purchases are exempt from Virginia State Sales Tax. When making a p-card or credit card purchase, card users should remind the vendor of the County tax-exempt status and examine the receipt to verify sales tax was not charged. By State statute, the County is not exempt from sales tax for meals, catered events, lodging or other accommodations. The County is not exempt from sales tax imposed by other states on goods and services. ~~Cardholders are provided~~

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a ~~“Tax Exempt Card” to accompany the purchase card.~~ Cardholder can request a Tax Exempt form from Finance, and the County’s tax exempt number is on each p-card. Tax exemptions are ONLY to be used when making purchase for official County business. Employees may be required to return to the store to get the sales tax dismissed. In other circumstances, sales tax may not be reimbursed.

8. Purchase Card Reports and Credit Card Statements

Purchase card ~~statements~~ reports must be reconciled, coded and approved by the Department Director or his/her designee. Department Directors are responsible for submitting purchase card ~~statements~~ reports and supporting documentation to the Finance Department in a timely manner so they may be paid prior to the date payment is due. BSV Credit Card statements should be reconciled with receipts, coded and returned to finance immediately to avoided late fees. Department Directors may be held responsible for late penalties and finance charges if statements are not submitted to Finance prior to the date due.

9. Audit

It is the policy of the Finance Department to annually audit a percentage of reimbursement requests and/or purchase card expenditures.

10. Fraudulent use of the Purchase Card or Credit Card

Use of the Purchasing card or credit card for personal or non-county expenses may result in termination of the card account and the cardholder may be subject to potential disciplinary action up to and including termination of employment and criminal prosecution.

170.3 Distribution of Expense Reports and Purchase Cards/Accounts to County Employees; Employee Acknowledgement

A copy of the Expense Reports and Purchase Cards/Accounts shall be distributed to each County employee with an Employee Acknowledgement. Each County employee shall acknowledge receipt of the Policy by signing and dating the Employee Acknowledgement form in the presence of a witness who shall also sign and date the Acknowledgement. The executed Employee Acknowledgement shall be returned to the Department of Human Resources for filing in the respective employee’s personnel file.

COUNTY OF PRINCE GEORGE PERSONNEL POLICIES Prince George, Virginia	POLICY NUMBER: 44.1 through 44.7	Page 1 of 3
	SUPERSEDES:	DATE ISSUED: ENTER DATE
SUBJECT: Fraud, Waste and Abuse Procedures	AUTHORIZATION: Adopted by the Board of Supervisors _____; to become effective immediately	

44.1 General Provisions

Prince George County's core values include integrity, accountability and transparency. To provide citizens with a government characterized by integrity, accountability and transparency, the County has established a fraud hotline where citizens and employees may report instances of suspected fraud, waste and abuse. The purpose of this policy is to document the responsibility of County employees to promptly report all instances of fraud, waste and abuse to his/her immediate supervisor. Employees may also report suspected instances of fraud, waste and abuse to the County's anonymous fraud hotline at 804-722-8770, which is monitored by the Finance Department.

44.2 Objective

No employee or volunteer shall engage in fraud, waste or abuse as defined in this policy while in the performance of their job or which otherwise affects the County while engaged in activities for the benefit of Prince George County or any regional organization in which the County is a member.

44.3 Definition of Fraud, Waste and Abuse

Fraud, Waste and Abuse shall include but is not limited to the following conduct:

1. Any dishonest or fraudulent act affecting governmental responsibilities;
2. Mishandling or misappropriation of Prince George County funds or improper handling or reporting of County financial transactions;
3. Theft, misuse, destruction or misappropriation of Prince George County supplies and materials for personal use or use unrelated to Prince George County business;
4. Misuse or abuse of County resources such as use of County machinery for personal use or use unrelated to Prince George County business;
5. Conduct of illegal activity on County property or through use of Prince George County resources;
6. Abuse of leave policies;
7. Falsifying work records;
8. Profiteering as a result of insider knowledge of County activities;
9. Disclosing confidential or proprietary information to outside parties;
10. Accepting or seeking anything of a material value (exceeding \$100 in value) from contractors, vendors or persons providing services/materials to the County in violation of Prince George County Policy 280.1;

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11. Use of County vehicles assigned for the use of Prince George County for purposes or activities unrelated to Prince George County business;
12. Any illegal, fraudulent or wrongful activity perpetuated for the “benefit” of Prince George County;
13. Violations of § 2.2-3103 Code of Virginia, 1950, as amended, and § 39-1 “Code of Ethics” and § 39-2 “Prohibited Acts” of the County Personnel Policies.

44.4 Procedure – Reporting Instances of Fraud, Waste and Abuse

Great care must be taken in the reporting and investigation of suspected improprieties or irregularities to avoid mistaken accusation or alerting suspected individuals that an investigation is underway.

The reporter should not:

1. Contact the suspected individual in an effort to determine facts or demand restitution; or
2. Discuss the case, facts, suspicions, or allegations with anyone, unless specifically asked to do so.

An employee who discovers or suspects fraudulent activity will contact his/her supervisor as soon as possible or call the anonymous fraud hotline (804-722-8770).

All instances of fraud will be reported to the County Administrator and, when appropriate, the Commonwealth’s Attorney.

44.5 Procedure – Investigating Instances of Fraud, Waste and Abuse

Every allegation of fraud, waste or abuse will be investigated thoroughly and in a confidential manner. All employees shall cooperate fully with any fraud investigations and provide prompt, complete and accurate information and supporting documentation.

44.6 Disciplinary Action, Retaliation & Confidentiality for Instances of Fraud, Waste and Abuse Investigations

If an investigation results in a recommendation to take disciplinary action, the recommendation will be reviewed by the County Administrator who shall consult with the Commonwealth’s Attorney if necessary, before any such action is taken.

Investigation results will not be disclosed or discussed with anyone unless the individual is pertinent to the case.

Retaliation for reporting instances of suspected fraud, waste, or abuse is prohibited and employees are protected under the County’s Grievance Procedures. Refer to Personnel Policy 3.1 – 3.8.

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44.7 False Reporting of Fraud, Waste and Abuse Information

Employees who knowingly make a false report shall be disciplined in accordance with Prince George County Policy 29.1-29.8.

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<p>SUBJECT:</p>	<p align="center">SUPERSEDES:</p>	<p align="center">DATE ISSUED: ENTER DATE</p>
<p>Cash Handling Procedures</p>	<p>AUTHORIZATION: Adopted by the Board of Supervisors _____; to become effective immediately</p>	

45.1 Purpose

This policy shall be followed by all departments receiving money or cash intended for the County. "Cash" or "money" includes coin, paper currency, check or any other form of negotiable instrument. The head of each Department is responsible for the department's compliance with this policy.

45.2 Overview

All officials and employees shall comply with the following procedures for receiving cash at all points of collection:

- Properly accounting for cash as it is received.
- Separate by personnel all the duties related to accounting, which includes cash collection, depositing, reconciling and reporting.
- Distribute to payor pre-numbered receipts for all cash received.
- Department and supervisor approval of any voided cash receipts.
- Deposit of cash promptly at the County's Treasurer's Office or into an authorized County account if the department maintains a separate bank account.
- Reconcile validated deposit forms to supporting documentation and to the account statement.
- Finance Director shall approve of any changes in cash handling procedures.
- Compliance with any further proper safeguarding of cash procedures as determined by the Finance Department.

45.3 Who Should Know About this Policy?

All County officials who are entrusted with the receipt, deposit and reconciliation of cash for County related activities shall be knowledgeable of the procedures and shall follow this policy.

45.4 Segregation of Duties

No one employee, acting alone, shall control a transaction from the point of receipt until deposit with the Treasurer or bank unless an alternate process is approved by the Finance Department.

45.5 Hand Delivery

Unless otherwise specified, all cash must be hand delivered to the Treasurer's Office or bank by 3pm on the business day following the day of collection. No cash deposit shall be sent via interoffice mail. All cash must be securely held in department until time of deposit.

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45.6 Deposit of Cash with Treasurer

Departments who do not maintain a separate bank account must deposit all cash receipts with the Treasurer with a list showing cash received and receipt codes properly labeled. Each department is required to submit a transmittal sheet with each deposit. Transmittal sheets will be designed for each department by the Finance Department in conjunction with the Treasurer's Office. Deposits and necessary documentation must be given to a cashier for receipting by the Treasurer's Office. Only front-line cashiers on-duty can accept cash receipts. The cashier will verify the cash receipts, and the department will be given a copy of the transmittal form with documented approval of the Treasurer's Office.

The department representative must wait for the cash receipts to be verified and receipted. Should the responsible party making the deposit fail to wait, all work on the deposit will cease, and the department head will be notified.

45.7 Deposit of Cash into separate County Bank Account

Departments who maintain a separate bank account should prepare and retain a list showing cash received and receipt codes properly labeled. A separate bank deposit slip should be prepared for each deposit. The department representative must wait for the cash receipts to be verified and receipted by the bank and obtain a bank deposit receipt.

45.8 Timeliness of Deposit

All cash shall be deposited with the Treasurer's Office or bank no later than 3 pm on the business day following the day of cash collection, but not more than 3 days (maximum) of receipt and by the last business day of each month, whichever occurs first.

45.9 Cash Deposit Preparation

All checks must be made payable to "Treasurer, Prince George County" or "Prince George County."

Cash receipts must be deposited exactly as they were collected. Cash on hand shall not be used for the purpose of cashing personal checks or paying for goods.

If there is a shortage in dealing with the deposit and is it suspected that the shortage is the result of theft or fraud, the Department Head must notify the Treasurer immediately.

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45.10 Security/Accountability of Cash Receipts

It is the responsibility of the Department Head to provide a secure location for holding funds prior to deposit with the Treasurer or bank.

Funds collected during the day must be kept in a locked cash box or bag in a secure location (safe, locked desk drawer, locked file cabinet, etc.). Parties having access to such location should be limited to those who are accountable for funds. Employees should not have access to, or process transactions for, another department. Each department that handles cash for the County shall use a department safe unless exempted by the Finance Department.

45.11 Refunds

All refunds must go through the receiving Department. A request letter signed by the Department Head must accompany every refund request. Refunds may take up to thirty days to be processed by the Finance Office.

A record of all refunds made by departments to customers must be retained. A copy of the original transaction should be filed with a copy of the refund check issued by the County, the department request letter, and any other documents related to the transaction.

45.12 Retention of Records

Every department handing cash receipts for the County should maintain a copy of each customer receipt, deposit receipt approved by the Treasurer's Office or bank, daily reconciliations, and any necessary log of cash receipts for a period of three (3) years.

45.13 Requirements for Shortages

The following procedures shall be followed when a shortage exists and the transaction can be identified:

1. If the shortage is less than \$5.00, the department may follow up with the taxpayer/payor.
2. If the shortage is \$5.00 or more, the department must contact the taxpayer and take necessary action to collect any underpayment.

45.14 Audits

The Finance Office reserves the right to periodically audit departments who collect cash for the County. These compliance visits will be unannounced, so every department shall provide immediate access to cash receipt documentation and records.

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45.15 Credit and Debit Card Transactions

Certain authorized departments collect customer payments by credit and debit card.

Departments accepting payment by credit or debit card shall:

1. Request proper identification from payor and insure that card holder information matches identification.
2. Issue a customer receipt for the transaction.
3. Verify that credit/debit card transaction is valid and complete.
4. Include credit/debit card transactions in daily deposit totals to insure funds collected match total deposits (cash deposits plus electronic credit/debit card deposits).
5. Retain records in accordance with cash receipts retention requirements.

DRAFT