



GENERAL ORDER

Loudoun County Sheriff's Office

Chapter: Administration	Section: 208	
Subject: Cash Handling	Topic:	
Accreditation: ADM 15.03 a-g	Revised:	Reaffirmed:
Enacted: 12/07/2016	Last Review: 10/01/2018	Next Review: 10/01/2020

I. PURPOSE

The purpose of this General Order is to establish guidelines for the use of cash funds or accounts where agency personnel are permitted to receive, maintain, or disburse cash.

II. POLICY

It shall be the policy of the Loudoun County Sheriff's Office to manage cash funds or accounts in such a manner as to ensure justification and accountability, and in accordance with the Loudoun County Cash Handling Policy and addendums thereto.

III. DEFINITIONS

Cash Funds: Petty Cash funds; Records Services accounts; Confidential Petty Cash funds; Confidential Checking accounts.

Balance Sheet/Ledger: any system that identifies initial balance, credits (cash income received), debits (cash disbursed), and the balance on hand.

Financial Manager: reports to the Administration & Technology Division commander.

Budget Specialist: agency employee tasked/authorized by the Financial Manager or Sheriff's designee to manage the specific account. Reports account activity (audit, reconciliation, ledger copies, reports, etc.) to the Financial Manager.

IV. PROCEDURES

- A. All Cash Funds shall maintain a balance sheet, ledger, or other system that identifies initial balance, credits, debits, and the balance on hand.
- B. All cash funds shall require receipts or documentation for cash received or disbursed.
- C. The Division Commander, Financial Manager, or Sheriff's designee shall conduct at least a quarterly accounting/audit of cash funds/accounts managed by the Budget Specialist, to validate that account debits, credits, and balance on hand are true and accurate.
- D. Petty Cash Account

A single account managed by the Administration & Technology Division-Finance Section designee (Budget Specialist). The purpose of this account is to reimburse an agency employee when the preferred method of small purchases (P-Card) is not available/utilized.

1. The Budget Specialist and Financial Manager are authorized to reimburse minor purchases up to \$25 per expenditure.
2. An individual seeking reimbursement must provide an original receipt, or a memo detailing why the receipt is not available. The memo must specify the items purchased, purchase price, name of business and date of purchase.
3. The Budget Specialist is to prepare and present a quarterly accounting of transaction records to the Financial Manager for audit and signature, noting any discrepancies.
4. The Petty Cash account shall not be funded with more than \$200 at any given time. The Account Manager may seek replacement funds as needed from the County Treasurer.
5. Any deviation from these requirements, including authorization to reimburse in excess of the \$25 limit, requires Financial Manager approval.

E. Public-Services Account

The funds received from the multiple public services provided to Loudoun citizens (Accident Report, Fingerprinting, Permits, etc.) are considered one cash account, as that is the manner in which they are posted to the County financial management system.

1. The Customer Service Specialists, supervisors or Sheriff's designee are authorized to accept funds, make change, and post funds to the Treasurer's Departmental Batch Entry System.
2. The standard operating procedures manual concerning Cash Handling shall also apply.

F. Confidential Funds

Cash funds or checking accounts utilized for the purpose of the Criminal Investigations Division mission.

1. The direct responsibility for receiving, recording, maintaining, and disbursing confidential funds rests with the Supervisor of the Tactical Enforcement Unit of the Criminal Investigations Division.
2. The General Order concerning Confidential Funds shall also apply.

G. Auditing

1. All cash funds are subject to an independent audit in accordance with County policy, Internal Audit Procedure