



OFFICIAL ORDER

MICHIGAN STATE POLICE

Chapter: Department Operations
Subject: 19-21 – Cash Box Auditing
Effective: April 19, 2022
Supersedes: Official Order 8, Section 8.1.3, dated April 14, 2020
Distribution: Department Members

PURPOSE: This Order establishes department policy related to cash box auditing.

19-21-1 CASH BOX AUDITING

- A. The cash box shall be available for audit at all times, either in the form of cash, paid receipts, or reimbursements in transit. The following procedures shall be followed to facilitate auditing.
- B. All payments shall be supported by the Petty Cash Reimbursement, ADM-062, attached to the Cash Box Reconciliation Worksheet, ADM-002, showing what goods or services were received and that actual payment was made. (See instructions for completion of the ADM-002 to process reimbursements.) When payment is made by cash, the vendors or representatives receiving payment shall be requested to write "paid," the date, and their name or initials on the bill. When the Reimbursement document is prepared, the SIGMA Document ID number shall be entered in the appropriate area.
- C. The cash box shall be reconciled and replenished annually, prior to the fiscal year end.

DIRECTOR

Annual Review Responsibility: Budget and Financial Services Division
Accreditation Standards: CALEA 17.4.3