

CASH RECEIPTS POLICY

<i>POLICY NUMBER:</i> <u>208</u>
<i>DATE ADOPTED:</i> <u>November 17, 1998</u>
<i>PAGE 1 of 1</i>

I. GENERAL

This section provides a general procedure for all departments who collect and receive money and use cash receipts.

II. POLICY

- A. The Auditor-Controller provides or approves official receipts to each County officer and Department Head who collects and receives County money.
- B. The Auditor-Controller also maintains an accounting control over all receipts issued to County departments.
- C. Official receipts or other receipt system as approved by the Auditor-Controller shall be used by all County departments who collect and receive money for the County.

III. PROCEDURE

- A. Receipts issued to a department are to be used in numerical order and each receipt shall be accounted for.
- B. An official receipt shall be issued by the receiving department at the time of receipt of the money.
- C. Spoiled receipts should be retained and marked "canceled". All copies of a canceled receipt are to be marked "canceled".
- D. All currency received by a County official or Department Head shall be receipted for and deposited daily as received, or at less frequent intervals upon authorization of the Auditor-Controller. For moneys (checks and warrants) received but not receipted, the Department must maintain an adequate Receipts log and related timely reconciliation procedures.
- E. Records maintained in each department can be subject to periodic audit by the Auditor-Controller.

POLICY OF THE COLUSA COUNTY BOARD OF SUPERVISORS

HISTORY

First Adopted: 11/17/98

Amended: