

## Cash Handling, Security and Management

### 704.1 PURPOSE AND SCOPE

This policy provides guidelines to ensure department members handle cash appropriately in the performance of their duties.

This policy does not address cash-handling issues specific to the Evidence Room and Informants policies.

### 704.2 POLICY

It is the policy of the Columbia Heights Police Department to properly handle and document cash transactions and to maintain accurate records of cash transactions in order to protect the integrity of department operations and ensure the public trust.

### 704.3 PETTY CASH FUNDS

The Chief of Police shall designate a person as the fund manager responsible for maintaining and managing the petty cash fund.

Each petty cash fund requires the creation and maintenance of an accurate and current transaction ledger and the filing of invoices, receipts, cash transfer forms and expense reports by the fund manager.

### 704.4 PETTY CASH TRANSACTIONS

The fund manager shall document all transactions on the ledger and other appropriate forms. Each person participating in the transaction shall sign or otherwise validate the ledger, attesting to the accuracy of the entry. Transactions should include the filing of an appropriate receipt, invoice or cash transfer form. Transactions that are not documented by a receipt, invoice or cash transfer form require an expense report.

### 704.5 PETTY CASH AUDITS

The Columbia Heights Finance Department conducts random audits of petty cash.

### 704.6 ROUTINE CASH HANDLING

Those who handle cash as part of their property or Drug Task Force supervisor duties shall discharge those duties in accordance with the Evidence Room and Informants policies.

Members who routinely accept payment for department services shall discharge those duties in accordance with the procedures established for those tasks.

### 704.7 OTHER CASH HANDLING

Members of the Department who, within the course of their duties, are in possession of cash that is not their property or is outside their defined cash-handling responsibilities shall, as soon as practicable, verify the amount, summon another member to verify their accounting, and process

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the cash for safekeeping or as evidence or found property, in accordance with the Evidence Room and Informants policies.

Cash in excess of \$1,000 requires immediate notification of a supervisor, special handling, verification and accounting by the supervisor. Each member involved in this process shall complete an appropriate report or record entry.