

**SAN JUAN COUNTY UTAH  
ORDINANCE NO 2021- \_\_\_\_**

**AN ORDINANCE ESTABLISHING AN INTERNAL ADMINISTRATIVE CASH RECEIPTING AND DEPOSIT POLICY FOR THE SAN JUAN COUNTY ADMINISTRATION WITHIN ALL DEPARTMENTS AND OFFICES**

WHEREAS, pursuant to Utah Code Annotated §51-7, State Money Management Act, and Utah Code Annotated §17-24-1 General duties of Treasurer, the County Treasurer has determined it is in the best interest of the County to establish an internal and administrative policy to establish a uniform control design for all Departments and Offices of San Juan County that receive cash;

WHEREAS, this policy has been developed by the Treasurer with input received from the Clerk/Auditor, external auditors and approved by the Board of San Juan County Commissioners who ultimately is responsible for the overall design and implementation of organizational controls;

WHEREAS, over time it is expected this policy will be adjusted for changes in systems and organizational structure at which time the Treasurer will propose changes to the Board of San Juan County Commissioners for review and approval;

WHEREAS, this ordinance shall become effective fifteen (15) days after its passage and upon at least one publication of the ordinance or a summary thereof in a newspaper published and having general circulation in San Juan County.

**NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE COUNTY LEGISLATIVE BODY OF SAN JUAN COUNTY, UTAH, THAT:** the Board of San Juan County Commissioners

**PASSED, ADOPTED, AND APPROVED** by the Board of San Juan County Commissioners this 19<sup>th</sup> day of January 2021, by the following vote:

Those voting aye:

Those voting nay:

Those absent or abstaining:

**BOARD OF SAN JUAN COUNTY COMMISSIONERS**

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Willie Grayeyes, Chair

**ATTEST:**

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John David Nielson, Clerk/Auditor

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## **San Juan County Treasurer**

### **Cash Receipting and Deposit Policy**

#### **Purpose**

The purpose of this policy is to establish a uniform control design for all departments of San Juan County that receive cash. This policy has been developed by the Treasurer with input received from the Clerk/Auditor, external auditors and approved by the Board of San Juan County Commissioners who ultimately is responsible for the overall design and implementation of organizational controls. Over time it is expected this policy will be adjusted for changes in systems and organizational structure at which time the Treasurer will propose changes to the Board of San Juan County Commissioners for review and approval.

#### **Cash Receipts at Separate Individual Locations**

1. All funds received are entered into the accounting system at the time of the transaction or if the transaction occurs at a location without access to the accounting system the funds will be logged into a pre-numbered receipt book with enough detail to determine where/who the funds came from, the purpose for receiving the funds, the method of payment; cash, check, credit card etc., and designate the appropriate account. Manual receipts should have three copies; Customer copy, a Treasurer copy and a location copy.
2. At the end of each day the person responsible for receiving cash will close out their cash drawer, reconcile the system generated report to the cash in the drawer, place cash, checks and credit card receipts received along with the report in a deposit bag and deliver it to the Treasurer's office or place it in a secure (locked) place for deposit as soon as possible but at least every three (3) days. Choosing two set days per week, for example Tuesday and Thursday, is recommended.
3. Void/adjusted transactions. If a transaction needs to be voided or adjusted it should be done by someone who does not receive cash. If an office doesn't have enough employees to have adjustments made by a supervisor that doesn't receive cash, two employees will sign off on the adjustment or voided transaction explaining the circumstances causing the adjustment. If the location is using a manual receipt book all copies of the receipt should be present for any voided receipt. The system should be designed to generate a report of all adjusted/voided transactions to facilitate monitoring of this process.
4. Every effort should be made to ensure large quantities of cash are not on hand at any location overnight. If a location has a large transaction or series of transactions leaving cash on hand over \$2,000 the deposit should be made in the same day.

5. When deposits are made with the Treasurer's office the employee making the deposit will turn over the funds and watch as it is counted, receive a receipt detailing the amount, date of receipt and the signature of the Treasurer's office employee who took custody of the funds. This receipt will be returned to the location and kept with the receipt records. In order to receive a receipt, the originating department should bring two signed copies of the ticket – one for the Treasurer and one for the originating department to keep. Any discrepancy in the funds being deposited and the supporting documentation should occur when custody of the funds changes.
6. The Treasurer's Office enters the deposit into the accounting system, and takes funds to the bank. Deposits are made each business day by the Treasurer's Office.
7. Mail will be opened by an authorized employee and any correspondence containing payments will be removed and processed prior to distributing mail to individual persons or departments.

#### **Deposits with Treasurer**

1. A Treasurer's Office employee will receive all department funds, count the funds, compare the amount received to the supporting documentation provided and give a receipt to the employee who turned over the funds with the amount received, date and that employee's name and signature. The originating department needs to bring two signed copies of each cash ticket, one for the Treasurer and one for the originating department to keep.
2. An employee from the Treasurer's Office enters the information from the deposit into the Accounting system.
3. Each day, the Treasurer will compile all cash and checks received, match the total to the total receipts in the accounting system, and create a deposit slip (deposit information should be sufficiently detailed to allow a reviewer to trace individual transactions from satellite locations into the deposit and verify that the funds were received by the bank).
4. Copies of deposit slips are maintained and used to reconcile bank statements to the accounting records.
5. Department heads for departments that collect cash should review the revenue recorded into the accounting system with their copy of the deposits to ensure correct recording of cash. Where practicable the system should be designed to only allow receipts for cash receipts to be recorded to accounts that pertain to that office or department.

**Real Property Tax Payments**

Real property tax payments are made directly to the Treasurer. They are entered into the tax system immediately upon receipt. Payments will be either for Pre-payments, for Current taxes, or for Redemption (past due) taxes. If a parcel is underpaid by \$5.00 or less, the Treasurer's Office is authorized to adjust the amount due to eliminate the outstanding balance. If the underpayment is greater than \$5.00 the Treasurer's Office will bill the taxpayer for the additional amount due. At the end of each business day, cash receipts entered into the tax system will be balanced with the cash and checks received for the day. A deposit for the tax receipts will then be made the next business day. Reports for each type of receipt will be balanced with the bank and PTIF (Public Treasurer's Investment Fund) balances each day.

**Assessor's Tax Payments**

Each morning the Assessor's Office will bring to the Treasurer's Office a report of the motor vehicle and personal property taxes received by the Assessor the previous day. The Treasurer will verify the receipt totals and return a signed T-bill for the receipts to the Assessor. The Assessor's Office deposits the PTIF receipts and the Treasurer's Office deposits the UPP receipts.

Revised: 1/15/2021