



BUDGET & MANAGEMENT STUDIES – INTERNAL AUDIT

DATE: April 18, 2011

TO: ALL DEPARTMENT DIRECTORS

THROUGH: RENENA SMITH, Budget Director, Budget and Management Studies *RJ*

FROM: BOB KOURY, Principal Internal Auditor *Bob Koury*
Budget and Management Studies - Internal Audit

SUBJECT: CITYWIDE CASH COUNT AUDIT – PETTY CASH AND CHANGE FUNDS

This is the Final Audit Report of the Citywide Cash Count Audit recently conducted of all Petty Cash and Change Funds located throughout the City Departments. Internal Audit obtained the Finance Department's Petty Cash and Change Funds listing as of January 26, 2011 consisting of 56 funds with a total "authorized" amount of \$43,350 (copy attached). **Note:** The Police Department currently has a total of \$140,000 of various Investigative, Buy and Flash Funds located at various Department locations which were also audited; however, a separate audit report will be issued in the near future only to the Police Department and appropriate City Management related to these specific Funds.

Internal Audit conducted unannounced cash counts during the months of February and March 2011 of all petty cash and change funds per the Finance Department's 1/26/11 listing to verify that the actual cash on hand agreed to the "authorized" amounts per the Finance Department. Administrative Order (AO) 1-2 – "Petty Cash and Change Fund Procedures" dated 4/13/04 (copy attached) was also reviewed and tested on a limited scope basis for compliance purposes by the Departments and their designated Fund Custodians.

Audit Results and Findings

In general, most Departments are adequately accounting for their respective petty cash and change funds in accordance with AO 1-2 and are commended for their efforts in the safekeeping and usage of these City funds. However, various items of non-compliance by some Departments with AO 1-2 and internal control weaknesses were noted during this audit, as follows:

- ▶ The current primary and back-up Fund Custodians and some of the actual amounts of petty cash or change funds on hand do not agree with the Finance Department's 1/26/11 listing;

- ▶ Not all current primary or back-up Fund Custodians have received formalized training by the Finance Department of AO 1-2, nor have all Fund Custodians completed EXHIBIT A of AO 1-2 and submitted it to the Finance Department;
- ▶ Various cash shortages and overages were noted during the cash counts. Although immaterial, some Departments/Fund Custodians were unaware of the appropriate disposition and/or reporting requirements related to these issues as required by AO 1- 2;
- ▶ Monthly and fiscal year-end Fund Reconciliations are not being consistently completed by all Departments/Fund Custodians as required by AO 1-2; and
- ▶ Some petty cash and change fund “authorized” amounts for some Departments appear to either be insufficient or excessive based on the number of Fund transactions and frequency/infrequency of replenishment requests by the Department.

Audit Recommendations to All Department Directors

1. Verify and ensure that there is an established primary and back-up Fund Custodian for all of your Department petty cash and change funds per the attached Finance Department listing of Funds.
2. Verify and ensure that all current Fund Custodians within your Department have been formally trained by the Finance Department on AO 1-2 and that all Fund Custodians have completed and submitted EXHIBIT A of AO 1-2 to the Finance Department. Supporting documentation for the implementation of this recommendation should be maintained for future reference and/or audit purposes.
3. Direct all of your petty cash and change Fund Custodians to immediately inform Finance Department Administration of a) their names and titles, b) the actual amounts of each petty cash and change fund they have on hand in their Divisions/Department and c) the physical location within the Department of such Funds to ensure the accuracy of the Finance Department’s “Master Petty Cash & Change Fund Listing”.
4. Evaluate the amount of each petty cash and change fund within your Department/Divisions and determine the appropriateness and adequacy of each Fund for departmental operations and usage, i.e. based on the number of transactions/usage of such funds, as well as the frequency or infrequency of replenishment requests of fund balances, a decrease or increase to such funds should be considered. The Finance Department should assist each Department in the implementation of this recommendation, as appropriate.

Convention Center/SMG and Redevelopment Agency (RDA) Imprest Funds

The Convention Center, which is managed under a contract by SMG, currently has City monies they have been using for change and/or petty cash fund purposes totaling \$16,650. The Redevelopment Agency (RDA) has a \$100 petty cash fund that was established several years ago with City monies. Both the Convention Center and RDA are non-City Departments and do not come under nor comply with the Administrative Order 1-2 related to these specific funds. Any types of increases or decreases in these funds, as well as the related controls and recordkeeping procedures, are addressed internally by SMG or the RDA through their own operating funds and administrative staff.

Audit Recommendation

5. The City's Finance Director, in conjunction with the City Manager's Office, should consider requesting the return of the \$16,750 currently in the possession of both SMG and the RDA (non-City Departments) to the City's General Fund and direct both outside agencies to re-establish their own funds as they consider appropriate for their operations.

We wish to thank all Departmental staff for their assistance and cooperation during the course of this audit. Internal Audit will perform a follow-up review in six to nine months after this report is issued to verify that the audit recommendations have been adequately implemented or that the issues documented in this report have been resolved in a manner that addresses the internal control weakness or risk identified. The follow-up review is performed in accordance with AO 1-12 and Government Auditing Standards.

If there are any questions or if we can be of further assistance to you or your staff regarding this audit, please contact Bob Koury, Principal Internal Auditor, at 621-7072. Thank you.

Attachments

cc: Ashley Swearengin, Mayor
Council Members
Mark Scott, City Manager
Bruce Rudd, Assistant City Manager
Nicole Zieba, Deputy City Manager
Karen Bradley, Assistant Controller, Finance Department
Mike Getty, Principal Accountant, Finance Department
Terri Saldivar, Executive Assistant, Finance Department

PETTY CASH AND CHANGE FUNDS LISTING BY DEPARTMENTS

As of 1/26/11 - Per Finance Department

Department & Imprest Fund Types	Location	Authorized Amount
<u>OFFICE OF THE MAYOR</u>		
<u>PETTY CASH FUNDS</u>		
Mayor's Office	2600 Fresno Street, Rm. 2097	\$300
<u>AIRPORTS</u>		
<u>PETTY CASH FUNDS</u>		
Fresno Yosemite International / Chandler Downtown	2401 N. Ashley Way	\$300
<u>CITY ATTORNEY'S OFFICE</u>		
<u>PETTY CASH FUNDS</u>		
City Attorney's Office	2600 Fresno Street, Rm. 2031	\$100
<u>CITY CLERK'S OFFICE</u>		
<u>PETTY CASH FUNDS</u>		
Administration	2600 Fresno Street, Rm. 2133	\$200
<u>CITY COUNCIL</u>		
<u>PETTY CASH FUNDS</u>		
Council Support	2600 Fresno Street, Rm. 2097	\$200
District #1	2600 Fresno Street, Rm. 2097	\$200
District #2	2600 Fresno Street, Rm. 2097	\$200
District #3	2600 Fresno Street, Rm. 2097	\$200
District #4	2600 Fresno Street, Rm. 2097	\$200
District #5	2600 Fresno Street, Rm. 2097	\$200
District #6	2600 Fresno Street, Rm. 2097	\$200
District #7	2600 Fresno Street, Rm. 2097	\$200
<u>CITY MANAGER</u>		
<u>PETTY CASH FUNDS</u>		
City Manager's Office	2600 Fresno Street, Rm. 2064	\$200
<u>CONVENTION CENTER (SMG)</u>		
<u>PETTY CASH FUNDS</u>		
Administration	700 M Street	\$250

PETTY CASH AND CHANGE FUNDS LISTING BY DEPARTMENTS

Operations - Events	700 M Street	\$400
<u>CHANGE FUNDS</u>		
Operations - Parking Change Fund	700 M Street	\$6,000
Box Office	700 M Street	\$10,000
<u>DEVELOPMENT & RESOURCE MANAGEMENT</u>		
<u>PETTY CASH FUNDS</u>		
Code Enforcement	2600 Fresno Street, Rm. 3076	\$100
Development	2600 Fresno Street, Rm. 3065	\$150
<u>CHANGE FUNDS</u>		
Code Enforcement	2600 Fresno Street, Rm. 3076	\$400
Development Cash Register	2600 Fresno Street, Rm. 3065	\$300
Development Cash Register - Backup	2600 Fresno Street, Rm. 3065	\$200
<u>DOWNTOWN & COMMUNITY REVITALIZATION</u>		
Housing & Neighborhood Revitalization	2600 Fresno Street, Rm. 3076	\$100
<u>FINANCE DEPARTMENT</u>		
<u>PETTY CASH FUNDS</u>		
Budget & Management Studies Division	2440 Tulare Street, #100	\$100
<u>CHANGE FUNDS / CASH DRAWERS</u>		
Business License Change Fund	2600 Fresno Street, Rm. 1098	\$1,300
Business License Cash Drawer #1 - #7 @ \$300 each	2600 Fresno Street, Rm. 1098	\$2,100
<u>FIRE DEPARTMENT</u>		
<u>PETTY CASH FUNDS</u>		
Business Office	911 "H" Street	\$300
<u>CHANGE FUNDS / CASH DRAWERS</u>		
Fire Administration	911 "H" Street	\$100
<u>TRANSPORTATION - FAX</u>		
<u>PETTY CASH FUNDS</u>		
Transit - Administration	2223 "G" Street, Building	\$200
<u>CHANGE FUNDS / CASH DRAWERS</u>		
Transit - Manchester Cash Drawer #1, #2, # 3 @ \$125 each	3590 N. Blackstone	\$375

PETTY CASH AND CHANGE FUNDS LISTING BY DEPARTMENTS

Transit - Manchester Change Fund	3590 N. Blackstone	\$725
<u>INFORMATION SERVICES DEPARTMENT</u>		
<u>PETTY CASH FUNDS</u>		
Administration	2600 Fresno Street, Rm. 1059	\$200
<u>PARKS AND RECREATION DEPARTMENT</u>		
<u>PETTY CASH FUNDS</u>		
Parks Division	2326 Fresno Street, Rm. 101	\$200
Administration	2326 Fresno Street, Rm. 101	\$150
Recreation & Community Services	2326 Fresno Street, Rm. 101	\$200
<u>CHANGE FUNDS / CASH DRAWERS</u>		
Japanese Garden	Woodward Park	\$50
<u>PERSONNEL SERVICES DEPARTMENT</u>		
<u>PETTY CASH FUNDS</u>		
Human Resources - Administration	2600 Fresno Street, Rm. 1030	\$200
Risk Management	2600 Fresno Street, Rm. 1070	\$50
<u>POLICE DEPARTMENT</u>		
<u>PETTY CASH FUNDS</u>		
Fiscal Affairs/Business Office	2326 Fresno Street, Rm. 201	\$700
Police Property Reimbursement	2326 Fresno St	\$1,000
<u>CHANGE FUNDS</u>		
Business Office	2326 Fresno Street, Rm. 201	\$400
<u>PUBLIC UTILITIES DEPARTMENT</u>		
<u>PETTY CASH FUNDS</u>		
Administration	2600 Fresno Street, Rm. 3065	\$200
Community Sanitation	2101 "G" Street, Building E	\$300
Solid Waste	1325 E. El Dorado	\$400
Utilities Billing & Collections	2600 Fresno Street, Rm. 1096	\$200
Utilities Cash Drawer #1 - #8 @ \$300 each	2600 Fresno Street, Rm. 1098	\$2,400
Utilities Change Fund	2600 Fresno Street, Rm. 1098	\$5,200

PETTY CASH AND CHANGE FUNDS LISTING BY DEPARTMENTS

Utilities at Manchester Cash Drawer #1 - #4 @ \$300 each	Manchester Cntr, 1901 E Shields #190	\$1,200
Utilities at Manchester Change Fund	Manchester Cntr, 1901 E Shields #190	\$2,200
Wastewater Treatment Plant	5607 W. Jensen	\$600
Water Division	1910 E. University	\$400
<u>PUBLIC WORKS DEPARTMENT</u>		
<u>PETTY CASH FUNDS</u>		
Administration	2600 Fresno Street, Rm. 4044	\$200
Fleet Management	2101 "G" Street, Building F	\$200
Street Maintenance	2101 "G" Street, Building E	\$400
<u>CHANGE FUND/ CASH DRAWER</u>		
Traffic/ Engineering Change Fund	2600 Fresno Street, Rm. 4064	\$400
<u>REDEVELOPMENT AGENCY</u>		
<u>PETTY CASH FUNDS</u>		
Redevelopment Agency (City Staff)	2344 Tulare Street, Suite 200	\$100

Total Citywide Change & Petty Cash Funds

\$43,350

Subject: Petty Cash and Change Fund Procedures	Number: 1-2
Responsible Department: Finance Department	Date Issued/Revised: April 13, 2004
	Approved:

Purpose

1. The purpose of this Administrative Order is to provide uniform procedures to all departments for the establishment, use, and safekeeping of petty cash and cash funds.

Policy/Procedures

General

1. Petty cash funds are established for designated amounts from which payments and/or reimbursements for small dollar expenditures may be made. At all times, the cash on hand plus the dollar amount of expenses supported by paid receipts should equal the designated amount of the particular petty cash fund.

Establishment of Petty Cash Funds

1. All Petty Cash Funds will be established through the Controller's Office. Written requests are to be sent to the Controller's Office for approval and action. Requests for these funds should contain:
 - a. Reason for the fund;
 - b. The account, fund and organization to be charged;
 - c. The amount requested; and,
 - d. Individual assigned responsibility (custodian) and backup for the fund.

Increase Petty Cash Funds

1. Increasing an existing petty cash fund requires a written memo from the Department Director. Requests should contain:
 - a. Reason for the increase;
 - b. The account, fund and organization to be charged; and,
 - c. The amount requested.

Termination or Reduction of Petty Cash Funds

1. A petty cash fund may be terminated or reduced at any time at the request of the Department Director or as directed by the Controller. To close a petty cash fund, the cash balance on hand and all receipts for the petty cash are to be returned to the Finance Department. If the total of the cash to be returned plus the receipts does not equal the total amount authorized for the petty cash account, an explanation, in writing, signed by the custodian, must be provided.

Uses and Restrictions

1. The maximum amount of petty cash that can be expended, reimbursed, and/or advanced per transaction (one item or multiple items at a single point in time) is \$30. Amounts greater than \$30 should be processed through Accounts Payable.
2. An original receipt properly documenting the purpose of each expenditure is required for any reimbursement and/or payment.
3. All expenditures should conform within the Departmental expenditure guidelines, as well as any other appropriate City regulation (including Administrative Order 1-2). The following transactions are prohibited uses of petty cash, except where specifically pre-approved by the City Manager or Controller:
 - a. Entertainment and travel reimbursements, as well as registration expenses are specifically excluded from authorized petty cash disbursements;
 - b. Reimbursements for meals; for alcoholic beverages; or tickets to social, cultural or athletic events;
 - c. Payments to individuals or other non-City entities for personal services;
 - d. Transactions for which an original invoice is not available (Copy certified by Department Head may be processed through Accounts Payable on a voucher); and,
 - e. Expenses of any kind charged to a credit card that is not supported by the detail receipt.

Custodian and Change of Custodian

1. One designated employee with one additional employee (as back up) as named by the Department Head and as communicated to the Finance Department, is responsible for administration of each petty cash fund for each respective Department. When the custodianship of petty cash changes, witnessed, physical count of the cash and receipts on hand must be performed and documented at the time of change.
2. If and when custody of a petty cash fund is transferred to the custody of another individual, the City Controller must be notified in writing. The responsibility of primary custodianship remains with the Department Head as the lead custodian.

Security of Funds

1. All petty cash funds must be maintained in a locked cash box and when not in use shall be kept in a secure place and should not be taken from City of Fresno facilities.

Custodian Responsibilities

1. The fund custodian shall be responsible for the following matters related to the operation of the fund:
 - a. Safe and secure storage;
 - b. Keeping each petty cash fund separate from all other funds;
 - c. Ensuring that each transaction is for the established purpose of the fund;
 - d. Providing proper documentation to support each expenditure;
 - e. Replenishing the fund in a timely manner;
 - f. Notifying the City Controller or other designee when changing a custodian, changing the location of the fund, or changing the physical security of the fund; and,
 - g. Reporting discrepancies or theft of the fund in a timely manner to the Department Head and City Controller.
2. The fund custodian will be required to sign a statement indicating responsibility for the petty cash cost center. (See Exhibit A "Acknowledgment of Receipt of Funds and Policies and Procedures Related Thereto" form.)

Documentation of Petty Cash Uses

1. A properly completed "Petty Cash Voucher" (See Exhibit B) and acceptable documentation is required for each cash request.
2. The petty cash custodian is responsible for ensuring the completeness and accuracy of the "Petty Cash Voucher."

Replenishment of Petty Cash

1. The "Request for Payment" reimbursement voucher (See Exhibit C) must be supported by proper original receipts. Receipts other than original receipts (or any other form of documentation) must be signed by the department head and is subject to the approval of the City Controller.

Bookkeeping Procedures and Control Procedures

1. The petty cash fund should be reconciled by the custodian on or before the last day of each month. In addition, a reconciliation worksheet (See Exhibit D) is to be prepared and submitted to Finance on the last day of the fiscal year. A petty cash log may be retained by the custodian in order to facilitate a running balance of funds currently on hand (See Exhibit E).
2. The following control procedures are in place and will be utilized to safeguard the Petty Cash Fund:
 - a. Petty cash funds are subject to surprise cash counts by the City Manager, the Controller, Assistant Controller and/or the Internal Audit Division of the Finance Department;
 - b. Segregation of petty cash from other funds should be monitored departmentally; and
 - c. Petty cash shortages exceeding \$5 should be reported to the City Controller or designee and to the Accounting Section.

Audit Procedures

1. The City Controller or designee is responsible for ensuring that each petty cash fund is audited periodically. Custodians will not be notified in advance. The purpose of the audit is to ensure that the component Department funds are properly safeguarded. This would, in turn, enable an effective verification of cash held by the custodian with the official records.

Change Fund Policies

General

1. The change fund is a fund established for a designated amount from which change is made in support of sales or a service operation. The change fund is used to make change in a cash receiving function. In the cash receiving operation, receipts should be stored with the fund during the shift or business day. At the end of the shift or day, the receipts should be removed from the container and deposited with the City of Fresno Cashier or the appropriate bank for activities having bank accounts. The amount remaining in the container should be the full amount of the fund and no more or less. The amount should be comprised entirely of coin and currency. When making deposits, the amount of the Imprest Change Fund must remain in the Department. Only the money collected will be deposited.
2. Cash advances out of the change fund are prohibited.

Establishment of a Change Fund

1. All Change Funds will be established through the Controller's Office. Written requests for establishment of these funds are to be sent to the Controller's Office for approval and action. Requests for these funds should contain:

- a. Reason for the fund;
- b. The account, fund and organization to be charged;
- c. The amount requested;
- d. Individual assigned responsibility (custodian) and backup for the fund; and,
- e. Estimated fund life if for a specific event or activity.

Increasing Change Fund

1. Increasing an existing change fund requires a written request from the Department Director. Requests for increasing a fund should contain:
 - a. Reason for the increase;
 - b. The account, fund and org. to be charged; and,
 - c. The amount requested.
2. The Controller will review and approve or disapprove the request based upon the specific facts and circumstances.

Termination or Reduction of Change Fund

1. The City Controller or designee may reduce or eliminate a change fund based on the fund inactivity or violation of change fund handling procedures.
2. A change fund may be eliminated or reduced at any time at the request of the Controller. To close a change fund, the cash balance on hand and all receipts, if any, are to be returned to the Finance Department. If the total of the cash to be returned less the receipts does not equal the total amount authorized for the change fund, an explanation, in writing, signed by the custodian, must be provided.

Uses and Restrictions

1. Change Funds are to be used in conjunction with cash receipting activities and for making change as necessary.
2. Change Funds should not be co-mingled with other funds.
3. No disbursements or advances should be made from Change Funds.
4. Change Funds should not be used to offset cash overages or shortages of other receipting activities.

5. At the end of a shift or at the close of the day's business and after reconciling the shift's/day's receipts, the Change Funds will be re-established to the authorized amount in preparation for the beginning of the next shift's/day's business.
6. Surprise cash counts will be conducted periodically; however, not on a regularly scheduled basis, by a department head, by an internal auditor, or by the City Controller or designee.

Custodian and Change of Custodian

1. One designated employee with one additional employee (as backup) as named by the Department Head and as communicated to the Finance Department, is responsible for administration of each change fund for each respective Department.
2. The responsibility of primary custodianship remains with the Department Head as the lead custodian.

Custodian Responsibilities

1. The fund custodian shall be responsible for the following matters relating to the operation of the funds:
 - a. Safe and secure storage;
 - b. Keeping each change fund separate from all other funds;
 - c. Ensuring that each transaction is for the established purpose of the fund;
 - d. Providing proper documentation to support reconciliation of the change fund at the end of each shift/day and event;
 - e. Reconciling the fund in a timely manner;
 - f. Notifying the City Controller or other designee in writing when changing a custodian, changing the location of the fund, or changing the physical security of the fund;
 - g. Balancing the funds daily or at the end of each event and at the end of each fiscal year;
 - h. Reporting non-balance of the fund in a timely manner to the Department Head or designee; and,
 - i. Reporting theft from the fund to the City Controller or designee and local law enforcement official (if so directed).
2. The fund custodian will be required to sign a statement indicating responsibility for the change fund. (See Exhibit A "Acknowledgment of Receipt of Funds and Policies and Procedures Related Thereto" form.)

Loss of Funds

1. Change fund losses shall be reported by the custodian to the department head and to the City Controller immediately so that a complete investigation and report can be made of the circumstances involved. When the required documentation and security procedures have been in place and a theft or mysterious disappearance of cash/checks occurs the custodian may be held personally responsible for the total loss if one or more of the following conditions is identified during the investigation of the loss:
2. The change fund has not been properly registered with the Finance Department.
3. The money in the change fund has been commingled with revenue collected by the department that should have been deposited.
4. An on-going record of activity has not been maintained.
5. The money in the change fund has not been secured in a locked cash box and/or fireproof safe.
6. Payments have been made for purposes for which the change fund is not authorized (including, but not limited to: personal check cashing, travel advances, lunches, personal use, or petty cash transactions.)

Audit Procedures

1. The City Controller or designee is responsible for ensuring that each change fund is audited periodically. Custodians will not be notified in advance. The purpose of the audit is to ensure that the component Department funds are properly safeguarded. This would, in turn, enable an effective verification of cash held by the custodian with the official records.

REVIEW AND RESPONSIBILITY

Responsible Parties: City Manager, Controller, Department Managers and Fund Custodians.



Acknowledgment of Receipt of Funds & Policies and Procedures Related Thereto

I, _____, do hereby certify that I have been authorized to serve as custodian of a Departmental Cash Fund (note type below) and acknowledge receipt of a fund as well as policies and procedures prescribing the management of that fund. These policies and procedures have been explained to me in detail and I agree to accept responsibility for the accounting and control of the fund in accordance with the City of Fresno's policies and procedures. I further understand that failure to comply with this policy and procedure could result in disciplinary action up to and including termination and in possible criminal sanctions.

Type of Fund:

Petty or Change Fund _____

Department _____

Amount:

Fund maximum _____

Fund minimum _____

Voucher maximum _____

Cash balance at time of receipt _____

Date of receipt _____

Signature of Custodian: _____ Date _____

Supervisor Signature: _____ Date _____

For Finance & Accounting Use Only

The cash fund custodian named above was provided a copy of policies and procedures regarding cash fund management at the time the fund was issued. Said policies and procedures were reviewed with the custodian who exhibited a complete understanding of their responsibilities.

Date _____

(Finance & Accounting Representative)

Instruction For Direct Vouchers for Petty Cash

Petty Cash Reimbursements

Direct Vouchers for **Petty Cash** will follow the guidelines as established in the City of Fresno **Administrative Order 1-2**. A petty cash reimbursement shall not exceed **\$30.00 (including tax)** for all single purchases. The petty cash process will be used to reimburse the purchase of out of stock minor supplies and out of pocket expense amounts include meals and travel where specifically pre-approved by the City Manager or Controller (the total expense of the travel shall not exceed \$30 and there should not have been a travel advance made). If the reimbursement is for travel, a Form 57 is still required.

Each division with a petty cash fund will be assigned a **vendor number**. Each employee within that division with a petty cash box will be identified by a **location number** for that vendor number.

A **Petty Cash Voucher form** (see attached) is required to be filled out for each payment made from petty cash and the corresponding **receipt** should be attached to the voucher and placed in the petty cash box when funds are disbursed. The **"Reimbursed to:"** applies to the name of the person who bought the item. This person should sign the voucher signifying that they have received the funds that they paid out of pocket. The **"Approved by:"** applies to the person authorized to approve payments for the particular fund/organization the purchase is being charged to. The voucher should also be signed by that person. The person in charge of the petty cash box will sign on the **"By:"** line of the voucher. **Cash in the box plus all vouchers (with receipts) should equal the total authorized amount for your petty cash box.**

All vouchers and receipts should be taped down on a white, blank sheet of paper. These should be attached to the Direct Voucher and forwarded to Accounts Payable when it is time to reimburse the petty cash box.

Direct Voucher

Petty Cash Reimbursements continued:

Petty Cash Voucher Form

Petty Cash Voucher		
Org.	Fund	Account
Receipt Must Be Attached		
Vendor Name		Amount
		Date
Purpose of Expense:		
Reimbursed To:		Approved By:
Name		Name
Title:		Title:
Receipt		
Signature		
Name, Title:		
By:		

Exhibit B, continued



Request for Payment

Voucher#: 00219452
Vendor#: 0000002588
Name: Petty Cash
Alt Name:

Invoice#: PettyCash
Invoice Date: 6/30/2002
Due Date:
Origin:
Operator:

<u>Line No</u>	<u>Description</u>			<u>Quantity</u>	<u>Unit Price</u>	<u>Amount</u>		
<u>Account</u>	<u>Fund</u>	<u>Org</u>	<u>Budget Year</u>	<u>PC BU</u>	<u>Project ID</u>	<u>Activity</u>	<u>Res Type</u>	<u>Amount</u>
1								

Comments:

Reconcile petty cash for

Voucher Total:
Use Tax:
Sales Tax:
Freight:
Gross Amount:

Discount:

I certify that the material, supplies or work specified above has been received and was necessary for use in this Department solely for the benefit of the City of Fresno.

 Authorized Signature Date Dept. Cont. No. Approved By Date

Exhibit C

Petty Cash Imprest Fund Reconciliation

1. Total cash on hand (coins and currency): \$ _____
2. Expenditure receipts on hand: _____
- Voucher(s) in transit: _____
4. Other: _____
5. Overage/Shortage*: _____
6. Total: \$ _____

Reconciled by: _____
Signature Date

Verified by: _____
Signature Date

*Procedure for fund overage or shortage:

If the shortage is \$5.00 or more, notify the Finance Department, immediately.

Exhibit D

