

## **SECTION 125 – CASH HANDLING POLICY**

### **A. PURPOSE**

The purpose of this policy is to provide County entities with proper policies and procedures for handling cash in the form of coins, paper currency, or any form of negotiable instrument.

### **B. POLICY SUMMARY**

The Cash Handling Administrative Guide contains policies and procedures that should be followed by all County Departments and all special districts governed by the County of Santa Cruz Board of Supervisors. The document is recommended as required reading for managers, supervisors, and employees whose duties require them to perform cash handling activities. All departmental staff required to handle cash must be familiar with this document. Department heads should ensure that the Cash Handling Administrative Guide is readily available to these individuals as a reference in carrying out their day-to-day cash handling activities and in training new staff.

Additionally, the Cash Handling Administrative Guide should be used as a guide for the development of internal policies and procedures in departments and special districts. The Cash Handling Administrative Guide is available on the Auditor-Controller's Intranet page. <http://sccintranet/Departments/Auditor-Controller>.

#### *Deviations from the Cash Handling Policy and Procedures*

Occasionally, unique operating requirements exist in a department that requires deviation from the Cash Handling Administrative Guide. Deviations from the Cash Handling Administrative Guide must receive prior approval in writing from the Auditor-Controller.

### **C. PROCEDURES**

See the Cash Handling Administrative Guide is available on the Auditor-Controller's Intranet page. <http://sccintranet/Departments/Auditor-Controller>.

### **D. DEFINITIONS**

For the purposes of this policy, the following definitions apply:

1. **“Cash”** means any coin or paper currency, or any form of negotiable instrument. Examples of negotiable instruments are checks, cashier's checks, bank drafts, traveler's checks, and money orders.

For more definitions, see the Cash Handling Administrative Guide is available on the Auditor-Controller's Intranet page. <http://sccintranet/Departments/Auditor-Controller>.