

# Cash Handling 101

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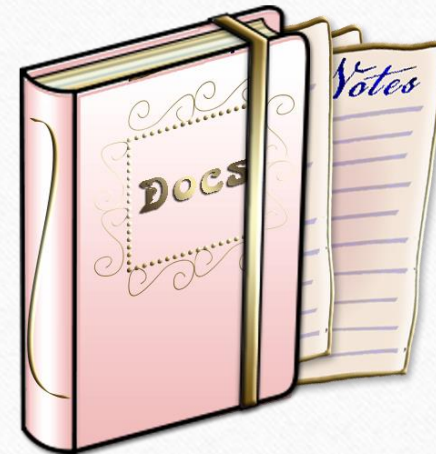


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- Good cash handling policies and procedures are essential to an organization.
  - Cash is **TOO** tempting for many people - especially if a person has a financial need.
  - All it takes is incentive (a need), rationalization (I deserve this) and opportunity (access- preferably easy and unfettered) to embezzle money.
  - It is management's responsibility to ensure their organization safeguards its cash assets. After all, this is the taxpayers' money.

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- The best way to protect the County and yourself is with a **WRITTEN** cash handling policy.
- You communicate the policy to all parties needed.
- You train individuals about the policy.
- And then follow it.



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## Elements of a policy

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- In writing.
- It can be as detailed as needed.
- Holds employees accountable.
- Consistent.
- Approved by Commissioners' Court.
- In writing.

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- A way to ensure cash is safeguarded is through “**surprise** cash counts”.
- Local Government Code 112.006(a) “The county auditor has general oversight of the books and records of a county, district, or state officer authorized or required by law to receive or collect money or other property that is intended for the use of the county or that belongs to the county. (b) The county auditor shall see to the strict enforcement of the law governing county finances.”
- Local Government Code 115.0035(b) “At least once each county fiscal year, or more often if the County Auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials. (c) The auditor shall verify the correctness of the accounts and report the findings of the examination to the commissioner’s court of the county at its next term beginning after the date the audit is completed.”

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- Selected statutes:
  - Code of Criminal Procedures 103.010 – “Each county shall provide a receipt book to each office collecting...”. While this applies to criminal cases, it should be applicable county-wide.
  - Local Government Code 113.021 – “The fees, commissions, funds and other money belonging to a county shall be deposited with the county treasurer by the person who collects the money.”
  - Local Government Code 113.022 – “A county officer or other person who receives money shall deposit the money with the county treasurer on or before the next regular business day after the date on which the money is received.”

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- In Montgomery County, surprise cash counts are performed on quarterly.
- All results are reported to both the department and the commissioner's court.
- I know that Christmas is over, but... I come bearing gifts! Copies of forms that MoCo uses are available at the back table or electronically upon request.



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Thank you for allowing us to present!

Loretta Key

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