



CITY POLICY & PROCEDURE

SECTION: Human Resources

NO: HR – HS - 49

**REFERENCE: Respect in the Workplace
Risk Assessment**

Date: Jan 23, 2017

**Next Review Date:
Jan 23, 2019**

TITLE: CASH HANDLING

1.0 Policy

- 1.1 The City of Dryden is committed to the health, safety and well-being of our employees and the citizens that it serves. The City of Dryden will ensure that all appropriate safeguards are enacted to protect our employees that may be exposed to the risk of cash handling in their departments. This policy has been created based on the results of the City wide risk assessment process and will provide a consistent preventive approach throughout the city departments.
 - 1.2 Departments where this does not apply must indicate this in writing to the City of Dryden and also provide to the Health and Safety Coordinator (HSC) the documentation on the informal process in place which supports this position. This documentation shall be kept on file at both the department and the Health and Safety Coordinator's office.
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2.0 Application

- 2.1 This policy applies to all employees of the City of Dryden, as well as volunteers, co-op placement personal, students, agents of the Corporation, consultants, contractors, sub-contractors and Council when on City property.
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3.0 Responsibilities

- 3.1 Supervisors and Managers are responsible for communicating this policy to all employees (and those identified under 2.0 Application) and ensuring overall adherence to this policy.
- 3.2 Employees are responsible to adhere to this policy at all times.

4.0 Definitions

- 4.1 As used in these policies and procedures, the following terms shall have the following meaning as indicated:
- (a) Cash: May be comprised of coin, currency, cheques, money orders, credit card transactions and electronic funds.
 - (b) Cash Collection Points: Departments or other areas of the City of Dryden that handle cash as part of the normal operation of business.

5.0 Guidelines for Cash Handling Procedures

- 5.1 Where applicable, all departments identifying cash handling as a risk are to create procedures with respect to this policy. The following are guidelines to reduce the risk.

6.0 Guidelines for Departmental Procedures

- 6.1 Cash funds must not be left unattended. Cash funds must be stored in a cash box within a register, safe or locked cabinet, to which access is restricted to preferably the cashier or person in a department acting as a cashier.
- 6.2 Delivery of deposits to the bank will be completed with a partner if deemed necessary and bank deposits shall be scheduled on an irregular basis.
- 6.3 Departments that occasionally handle cash receipts are also required to follow procedures and guidelines that apply to cash collection points.
- 6.4 Departments authorized to handle cash shall have a written Robbery Prevention procedure and will train all staff in such procedure.

7.0 Guidelines for Cash Collection Points

- 7.1 All cash received must be recorded through a cash register or computer.
- 7.2 If technology not available, a pre-numbered receipt form must be issued to the customer and a duplicate copy retained by the cash collection point.

- 7.3 The cash received must be reconciled to the cash register/computer or to the pre-numbered receipts daily or on a schedule as agreed with the Treasurer.
- 7.4 Cheques must be made payable to the City of Dryden.
- 7.5 A bank deposit slip must be written for the total amount of the deposit and the cash and deposit slip must be delivered to the main cashier daily or on a schedule agreed to with the Treasurer. Coin included in the deposits shall be rolled and blocked for ease of counting.
- 7.4 Cash may be delivered to the main cashier to be receipted and included in the main deposit.
- 7.5 Cash received must be deposited intact and expenses must not be paid from cash receipts.
- 7.6 Locations with cash registers will be issued a Cash Float for the purpose of making change. These cash floats are to be kept for that purpose and are not to be used for personal loans, or for payment of expenses.

8.0 Guidelines for Petty Cash

- 8.1 Staff who maintain petty cash funds shall adhere to this policy/guideline and departmental procedures.
- 8.2 A petty cash fund may be applied for or increased by completing a payment request form and forwarding to the Treasurer for approval, stating reasons for the request, and the amount requested.
- 8.3 The petty cash fund must be kept in a safe or locked cabinet under the control of the responsible person. Only the responsible person may have access to the petty cash fund.
- 8.4 The petty cash fund must at all times contain the authorized amount in cash and/or paid vouchers. The funds may not be used for personal loans, cashing cheques, or for salaries.
- 8.5 The responsible person for each petty cash fund should establish a maximum amount for petty cash payments from their petty cash fund.
- 8.6 Petty cash should be used as a convenient method to pay small claims and is not intended for larger payments or frequent payments, which should be paid through Purchasing/Accounts Payable.

**This policy is subject to any specific provisions of the Municipal Act,
or other relevant legislation or Union Agreement.**

- 8.7 To replenish the petty cash fund, a Petty Cash Reimbursement Form must be completed. The form would show persons reimbursed, the amounts and the account numbers to be charged. All receipts must be attached with approvals from the signing authority for the account charged.
- 8.8 Funds received from any source must not be added to the petty cash fund, but must be processed per the procedures for a cash collection point.

History			
Approval Date:	April 18, 2011	Approved by:	By-law 3875-2011
Review / Amendment Date:	January 23, 2017	Approved by:	CAO E. Remillard
Review / Amendment Date:		Approved by:	
Review / Amendment Date:		Approved by:	