

**COUNTY OF MONROE
OFFICE OF THE SHERIFF
ROCHESTER, NEW YORK**

GENERAL ORDER MULTI BUREAU	DATE OF ISSUE NOVEMBER 1, 2024	EFFECTIVE DATE NOVEMBER 1, 2024	NO. 061-24
SUBJECT: GENERAL ORDER Petty Cash		DISTRIBUTION All Personnel	AMENDS
REFERENCE: NYSLEAP 5.3, NYSSA-JAIL 57, 59			RESCINDS 061-19

Purpose: To familiarize employees with the operation of the Monroe County Sheriff's Office (MCSO) petty cash fund and to establish procedures that will enable full accountability of that fund.

Policy: The MCSO will maintain a petty cash fund to reimburse employees for authorized purchases within established limits.

I. Operation of Petty Cash

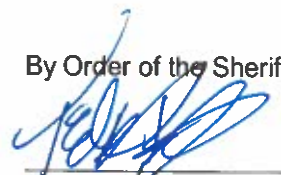
- A. The petty cash fund will be maintained in the Office of Budget and Personnel for use by all employees of the MCSO.
- B. The Monroe County Controller's Office will determine the purposes and purchases for which petty cash will be used. Types of purchases include small hardware or sundry items for which the use of a purchase order is impractical. The current dollar limit, established by the Controller is \$25.00 for each purchase. Other purchasing procedures are available and must be used for purchases of dollar amounts greater than this limit.
- C. Employees will call the Office of Budget and Personnel prior to a petty cash purchase. Office staff will advise the purchaser if an item is authorized, if it is available in stock or through a contract, or suggest an alternative.
- D. Sufficient cash is maintained to reimburse promptly an employee for a petty cash purchase. If an employee does not have sufficient personal funds to make the purchase, an advance may be made from petty cash immediately preceding the purchase.
- E. Reimbursement for a purchase will be paid from petty cash upon presentation of a paid sales receipt, completion or a pre-numbered petty cash slip and initialed by the Unit Supervisor.
- F. New York State sales tax will not be paid on purchases for County use and cannot be reimbursed from petty cash. Most vendors will allow purchases without sales tax when the purchaser is in uniform or presents a Sheriff's identification card. A form stating our tax-exempt status and number is available if needed.
- G. The MCSO is authorized to use petty cash for the payment of travel related to prisoner transports. Reimbursement is allowed for actual expenses for deputy and inmate meals, lodging, and transportation. Travel expenses are not restricted to the normal petty cash limit, but must adhere to the County's travel policy schedule. Advances may be made for overnight prisoner transport trips, but may not be made for one-day trips.

Note: A separate limited petty cash fund is maintained by the MCSO Fleet Maintenance Unit. This fund will be balanced monthly by the Fleet Supervisor and audited at unspecified intervals by the Office of Budget and Personnel and the Standards and Compliance Unit (SCU).

II. Accountability

- A. The Sheriff's Confidential Assistant is the custodian of the petty cash fund. The custodian may delegate day-to-day disbursement activities, balancing, and voucher preparation to staff in the Office of Budget and Personnel, but will retain overall responsibility of the fund.
- B. The custodian will maintain the fund in accordance with the Controller's petty cash procedures.
- C. Access to the fund will be limited to staff of the Office of Budget and Personnel. Funds will be kept in a separate cash box, which will be secured in a locked cabinet during the workday and in a locked safe at all other times.
- D. A system of sequentially numbered slips will be used to issue petty cash advances. These slips will be completed in their entirety for each transaction.
- E. An electronic journal will be maintained to record at least the following on all petty cash transactions: slip number, item number, account number, subject number, amount, purchaser name, and vendor payment date. The journal will be supported by individual petty cash slips and claim vouchers.
- F. The fund will be maintained at an amount sufficient to meet the typical needs of the MCSO, without resulting in a large amount of cash on hand. The allowable fund amount will be increased or decreased as needed by following the Controller's procedures.
- G. The fund will be periodically replenished by preparing a County claim voucher and supporting documents in accordance with the Controller's procedures.
- H. The fund will be balanced monthly. The custodian will confirm the actual cash count and reconciliation of the fund with the preparation of the claim voucher.
- I. SCU will conduct an unannounced annual audit to ensure procedural integrity and to verify the cash count. Resulting findings and recommendations will be submitted to the Sheriff and Undersheriff.

By Order of the Sheriff,



Todd K. Baxter