

Oakland County Sheriff's Office
GENERAL ORDERS # 1.18



SUBJECT: Petty Cash Fund Maintenance		NUMBER: 1.18
EFFECTIVE DATE: 4/30/2024 REVIEW DATE: Annually	MACP Standard Impact: 1.2.1	
REPLACES AND RESCINDS: P&P 297 and P&P 319	DISTRIBUTION: All Personnel	NUMBER OF PAGES: 5

This order replaces and rescinds all previously issued orders, procedures, rules and regulations, notices and/or practices in conflict with this General Order.

I. PURPOSE

The purpose of this order is to establish procedures for the maintenance of petty cash funds where Oakland County Sheriff's Office personnel are required to disperse, replenish and maintain petty cash funds.

II. POLICY

The Oakland County Sheriff's Office maintains petty cash funds necessary to perform the function and services within the agency. It is the order of the Oakland County Sheriff's Office to utilize petty cash funds in a transparent and ethical manner for purposes such as: cash payments to informants; payment for evidence (e.g., stolen property, drugs); expenses accrued while undercover; special investigation expenses (with authorization); reimbursement to employees for minimal cash purchases that do not exceed \$50.00 when constraints do not allow for P-card or purchase orders; release of funds from an inmate's account when the balance is \$75.00 or less and other purposes as deemed necessary by the Sheriff and/or his/her designee for the efficient operation of the Oakland County Sheriff's Office.

III. DEFINITIONS

- A. Inmate Petty Cash Fund: A fund totaling \$1,500.00 to facilitate the release of funds from an inmate's account when the balance is \$75.00 or less.
- B. Sheriff Administration Petty Cash Fund: A fund totaling \$300.00, to facilitate reimbursement of Sheriff's Office expenditures that do not exceed \$50.00 when constraints do not allow for the goods/service to be paid by P-card or purchase order.
- C. Special Investigations Petty Cash Fund: A fund totaling \$10,000.00 to facilitate cash payments for special investigative expenses.
- D. Narcotics Enforcement Team Petty Cash Fund: A fund totaling \$38,000.00 to facilitate cash payments for undercover narcotic investigative expenses.

Oakland County Sheriff's Office
GENERAL ORDERS # 1.18

- E. Petty Cash Custodian(s): Person(s) approved by the Sheriff or Division Captain, as well as the Department of Management and Budget, to disperse, replenish and maintain petty cash funds and to make and keep records of those activities (Oakland County, Michigan, Petty Cash Procedures).

IV. PROCEDURES

A. Duties of the Petty Cash Custodian:

1. The Petty Cash Custodian within the Oakland County Sheriff's Office will disburse, replenish and maintain petty cash funds in compliance with the Sheriff's Office General Order and the Oakland County, Michigan, Petty Cash Procedures. The Petty Cash Custodian will maintain an audit trail that shall include the initial balance, cash disbursed, cash replenished and current balance to assure that all expended funds are accounted for. **(MACP Standard 1.2.1 d)**
2. The Petty Cash Custodian will authorize the disbursement of petty cash funds for expenditures that are consistent with the intended purpose and recognized procedures related to the petty cash fund.
3. The Petty Cash Custodian will maintain appropriate accounting records and files.
4. All expenses shall be recorded as exact amounts. Rounding to the nearest dollar is not acceptable and must be documented by original detailed receipts.
5. If an original receipt cannot be obtained or an original receipt is not available, then an Affidavit of Lost/Missing Receipt must be completed.
6. All expenditures shall be classified under the correct budget line item and charged to that line item when the Request to Replenish Petty Cash Fund form (MB-13) is processed.
7. The Petty Cash Custodian will make the funds and documentation available upon request by Oakland County Auditors.
8. The Administrative Services Financial Services Technician, assigned as the Petty Cash Fund Custodian for the Inmate Petty Cash Fund, will perform an audit of all cash funds maintained for the Inmate Petty Cash Fund and the Sheriff Administrative Petty Cash Fund, as well as the Special Investigations Petty Cash Fund, at least quarterly. **(MACP Standard 1.2.1 e)**

B. Inmate Petty Cash Fund:

1. The Inmate Petty Cash Fund shall total \$1,500. The Financial Services Technician assigned as Petty Cash Custodian will be responsible for review of disbursements and replenishing the fund on a weekly basis or as needed to maintain operation of the fund.
2. A check made payable to the Oakland County Sheriff's Office shall be generated from the Inmate Fund Account to replenish the Inmate Petty Cash Fund. This check shall be cashed from the daily receipts of the Inmate Fund Account. **(MACP Standard 1.2.1 a,b)**
3. The Inmate Petty Cash Fund shall be kept inside a locked cash box in a drawer designated for petty cash on the bonding side of the Booking Room.

Oakland County Sheriff's Office
GENERAL ORDERS # 1.18

4. Disbursements from Inmate Petty Cash Fund:
 - a. The Deputy processing an inmate release shall check the jail management system to determine the remaining amount in the inmate's account. If the remaining balance is \$75.00 or less, the Deputy shall issue that amount of cash to the inmate from the Inmate Petty Cash Fund. There are no exceptions to exceeding the \$75.00 limit; if the remaining balance on the inmate's account is over \$75.00, a check must be issued. **(MACP Standard 1.2.1 c)**
 - b. The Deputy issuing cash from the Inmate Petty Cash Fund shall document the following information on the Booking Petty Cash Log kept in the same designated drawer as the locked cash box: inmate name, inmate number, amount of disbursement and Deputy's initials and badge number. **(MACP Standard 1.2.1 b)**
 - c. The Bonding and Release Deputy on each shift shall be responsible for reviewing and completing his/her shift's Booking Petty Cash Log, documenting the beginning balance, totaling all disbursements during the shift and calculating the ending balance. The cash in the Inmate Petty Cash Fund shall be counted. **(MACP Standard 1.2.1 a)**
 - d. Upon completion of the Booking Petty Cash Log, the Bonding and Release Deputy shall sign the sheet on the "Verified By" line located on top right-hand corner of the Log.
 - e. The incoming shift's Bonding and Release Deputy shall initiate the start of a new Booking Petty Cash Log by completing the top portion of the sheet which consists of date, shift, beginning balance and Deputy's signature on the "Verified By" line.
 - f. A cash count of the fund must be conducted at the beginning and end of each shift to ensure documented balance figures equal the actual cash amount in the fund. Any discrepancies regarding cash amounts and balances shall be brought to the attention of the Booking Sergeant and/or Shift Sergeant and shall be noted on the bottom of the Booking Petty Cash Log.
- C. Sheriff Administration Petty Cash Fund:
 1. The Sheriff Administration Financial Services Technician is the Sheriff Administration Petty Cash Fund Custodian and will reimburse Sheriff's Office employees who have paid for Sheriff's Office expenses in limited situations that do not allow for the employee to purchase with a P-card or by issuing a purchase order for the goods/services.
 - a. The Sheriff Administration Petty Cash Custodian will adhere to the Oakland County Petty Cash Procedures.
- D. Special Investigations Petty Cash Fund:
 1. The Special Investigations Petty Cash Custodian will use an Access database to record entries such as cash disbursements, returns from the funds, replenishments and expenditure classifications. **(MACP Standard 1.2.1 b)**
 - a. If a Disbursement Voucher is closed and funds are returned, the Petty Cash Custodian will record the return of funds in the Access database; the amount returned will be deducted from the amount requested for reimbursement on the Voucher detail.
 - b. When the Special Investigations Petty Cash Fund needs to be replenished, the Petty Cash Custodian will work with the Financial Services Technician to count the funds on hand and submit a Request to Replenish Petty Cash Fund Form (MB-13) to Fiscal Services Accounts Payable. Replenishment will be done as needed and near the end of each fiscal year. When the Petty Cash Custodian receives the check from Oakland County, they will cash the check at the bank and place the funds in the safe. The replenishment will be recorded in the Access database.

Oakland County Sheriff's Office
GENERAL ORDERS # 1.18

2. All funds disbursed from the Special Investigations Petty Cash Fund by the designated Petty Cash Custodian will be documented on a Special Investigations Fund Disbursement Voucher.
 3. All deputies/officers authorized to receive funds from the Special Investigations Petty Cash Fund will record accurate details on the Disbursement Voucher including dates, reasons for expenditures and receipts when applicable.
 4. If funds are paid to informants, deputies/officers shall include a signed receipt from the informant when turning in a Disbursement Voucher.
 5. The Fund Disbursement Voucher should classify expenditures as one of the following:
 - a. Evidence
 - b. Informants
 - c. Investigative/Operational Expenses
 6. If an informant is to remain confidential, two Deputies will make the payment to the informant and sign the Voucher Detail Receipt.
 7. The Special Investigations Fund Petty Cash Custodian will provide all deputies/officers with a Voucher Detail Receipt upon closing the Disbursement Voucher.
 8. Cash Advance for Travel/Extraditions:
 - a. The Special Investigations Petty Cash Custodian may advance cash to individual(s) needing to travel on short notice for County business (i.e., extraditions). These funds will be disbursed using the same voucher detail as above.
 - b. The advance for short notice travel shall follow the Oakland County Business Expense Reimbursement Regulations when determining the amount of cash to advance.
 - c. The individual that accepts the cash advance must adhere to the Oakland County Business Expense Reimbursement Regulations when using the funds.
 - i. The traveler will complete the Travel Expense Voucher (MB-2).
 - ii. The Travel Expense Voucher (MB-2) will be submitted to the Sheriff Administrative Services Financial Services Technician who handles travel reimbursements. The Financial Services Technician will submit an Expense Report in Workday on behalf of the traveler. When the Expense Report is approved in Workday, the traveler will receive a reimbursement payment.
 - iii. Upon receipt of payment from the County, the traveler will immediately reimburse the Special Investigations Petty Cash Custodian. Payment must be received by the Special Investigations Petty Cash Custodian within 5 working days of the date the traveler received reimbursement.
 - iv. Any exception to this order will be noted by the Special Investigations Petty Cash Custodian and documented as to the reason for the exception.
- E. NET Petty Cash Fund:
1. The NET Petty Cash Custodian will use an electronic database to record entries such as initial cash disbursements, returns of those initial disbursements and replenishments. **(MACP Standard 1.2.1 b)**

Oakland County Sheriff's Office
GENERAL ORDERS # 1.18

- a. If an initial disbursement voucher is closed and funds are returned, the Petty Cash Custodian will record the return of funds in the electronic database. The amount returned will be deducted from the amount requested for reimbursement on the unreimbursed voucher report.
 - b. When the NET Petty Cash Fund needs to be replenished, the Petty Cash Custodian will submit an Unreimbursed Vouchers Status Report to the NET Auditor so that a check can be issued in that amount. The NET Auditor will confirm the requested replenishment amount with the NET Imprest Cash Receipts submitted, issue a check from QuickBooks and cash the check at the bank. When the Petty Cash Custodian receives the cash from the NET Auditor, they will place the funds in the safe and record the replenishment in the electronic database.
 - c. The NET Auditor will submit a Request to Replenish Petty Cash Fund Form (MB-13) to Fiscal Services Accounts Payable. Replenishment will be done as needed and at the end of each fiscal year. When the NET Auditor receives the direct deposit from Oakland County, the replenishment will be recorded in QuickBooks.
2. All funds disbursed from the NET Petty Cash Fund by the designated Petty Cash Custodian will be documented on a NET Voucher Detail Report with the corresponding NET Imprest Cash Receipts attached.
 3. All Sergeants authorized to receive funds from the NET Petty Cash Fund will record accurate details on each NET Imprest Cash Receipt including dates, reasons for expenditures, confidential informant payments, drug purchases for evidence, expenses accrued while undercover and receipts when applicable. The NET auditor will confirm NET Imprest Cash Receipt totals, signatures, receipts, dates and case numbers on each NET Imprest Cash Receipt and establish a voucher total before being submitted to the Petty Cash Custodian for replenishment.
 4. If funds are paid to informants, Sergeants shall include a signed NET cash receipt from the informant when turning in NET Imprest Cash Receipts for replenishment.
 5. If an informant is to remain confidential, two task force detectives will make the payment to the informant and sign the NET cash receipt.
 6. Each NET Imprest Cash Receipt should classify expenditures as one of the following:
 - a. Evidence
 - b. Informants
 - c. Investigative Expenses
 - d. Operational Expenses
 7. The NET Petty Cash Fund Custodian and the Sergeant will sign the Voucher Detail Receipt after replenishment has been received and the voucher has been closed.



ISSUED BY: Sheriff Michael J. Bouchard