

CITY OF DENTON

POLICY/ADMINISTRATIVE PROCEDURE/ADMINISTRATIVE DIRECTIVE

SECTION: FINANCE	REFERENCE NUMBER: 403.01
SUBJECT: CASH MANAGEMENT	INITIAL EFFECTIVE DATE: 06/01/99
TITLE: CASH HANDLING REGULATIONS	LAST REVISION DATE: 08/07/20

POLICY STATEMENT

The Cash Management Program was established for the purpose of ensuring adequate internal controls to account for the handling of City Cash and to maintain public trust. The term "City Cash" applies to currency, coin, checks, credit, charge and debit card payments, other electronic payment media, and other negotiable instruments payable in money to the City.

ADMINISTRATIVE PROCEDURES:

Due to the varying nature of cash transactions, it may be necessary that departments modify procedures to address specific needs; however, this policy shall be utilized as a guideline on proper procedures for the receipt and pay out of City Cash. Any variations from this policy must be requested and approved in writing by the Finance department prior to implementation. It is the City's intent that all City Cash be properly controlled, managed and reported.

- I. Enforcement of the Cash Management Program are included below but not limited to the following:
 - A. Random on-site drawer or back office reviews may be conducted under the direction of the Director of Finance or designee.
 - B. Any deficiencies in regard to set procedures and this policy will be reported by designee to the location's department supervisor by email notification outlining the deficiencies.
 - C. If in a subsequent review, these deficiencies still exist, the Director of Finance and the Department Director involved will be notified of the continued deficiencies. The Finance designee will work one-on-one with the department to create an action plan to resolve the ongoing deficiencies.
 - D. If in a subsequent review, these deficiencies still exist, once notified by the designee, the Director of Finance will advise the City Manager of the continuing deficiencies and facilitate a meeting with the Department Director. The Director of Finance will notify the City Manager of the action plan to correct the deficiencies.
 - E. The City Manager will review the action plan and may take appropriate action to resolve deficiencies and ensure that the action plan as outlined is administered properly.

II. Delegation of Authority

- A. The Director of Finance is authorized to promulgate rules for establishing procedures for the receipt, handling and deposit of City Cash by City officers and employees, which covers the following:
1. the method of documentation on all such transactions;
 2. certifying and rescinding certification of all City officers and employees who are authorized to receive or handle City moneys;
 3. inspection of departmental cash records, including overages or shortages; and
 4. inspection of departmental practices and procedures in handling City Cash.

The Director of Finance or designee may enforce these rules through on-site examinations; by rescinding Cash Certification of any officer or employee who fails to comply with this policy or cash training best practices and instituting more extensive regulations, if necessary, to address department deficiencies.

- B. The Director of Finance, as the City's banker, is required by law to receive, retain, and disburse all City revenue and keep detailed records of these transactions. The Director of Finance is charged with the responsibility of overseeing the proper receipting and to safeguard all City Cash. The Finance department will conduct periodic cash drawer reviews (unannounced) under the direction of the Director of Finance's designee.
- C. The Director of Finance delegates the administration of the Cash Management Program to the Treasury Manager and designee.
- D. Through on the job training and Finance certification, the responsibility and accountability of the daily collection of funds is delegated to the department's City Cash custodians and supervisors.

III. Duties of City Departments

The Director of any City department who anticipates receiving City Cash in the course of its activities shall:

- A. Assign the receiving of City Cash only to those persons who have completed on the job training and are registered or have been certified by the Finance department for performing these functions;
- B. Complete Finance's On the Job Training acknowledgement form (Exhibit A) to report completion of on-site cash management training per employee;
- C. Collaborate with Finance to establish and maintain a system of procedures, documentation and reporting on receipt, handling and deposit of City Cash by compiling information into a procedure manual which will be reviewed during Finance's on-site inspections;
- D. Notify the Denton Police Department of any loss or theft of City Cash immediately upon discovery. Provide written notice to Finance no later than twenty-four hours after discovery;

- E. Notify the City's Internal Audit office in writing and copy Finance of any suspicion of fraudulent activity;
- F. Allow Finance designee to make on-site inspections and observe the processing of City Cash, and to make inspections of departmental collection records; and
- G. Retain all City Cash backup documents according to the City's retention policy.

IV. Duties of City Personnel

Any City officer or employee, who receives City Cash in the scope and course of his/her duties, shall:

- A. Deliver bank deposits to a City depository designated by the Director of Finance to the credit of the City. Designated depository could be a City department, financial institution or armored car courier.
- B. Deliver daily bank deposits with receipts equal to or greater than \$500 within one business day.
- C. Prepare a complete deposit (balance, dual verification, deposit slip, reports and sealed bag) for receipts totaling less than \$500. The completed deposit shall be kept in a locked bag inside the department safe. Deposit delivery will be made when completed deposits reach \$500, on Friday of each week, or the last business day prior to a holiday, whichever comes first.
- D. Provide deposit reports to Accounting daily no matter the delivery of deposits.
- E. Deliver deposits to Customer Service between 8:00 a.m. and 12:00 p.m.
- F. Comply with rules promulgated by the Director of Finance for handling and processing of City Cash and for documentation and dissemination of records, and with departmental internal procedures, established in conformity with this policy and Finance's training and best practice procedures.
- G. Notify the employee's supervisor and Department Director of any loss or theft of City Cash immediately upon discovery. Written notice shall be given no later than twenty-four hours after discovery. The Department Director or supervisor shall also provide written notice to Finance within the same twenty-four-hour period.
- H. Be subject to disciplinary action, up to and including termination for failure to comply with departments operating policies, Director of Finance procedures and/or duties described in this policy and Finance's training and best practice procedures.

V. Liability for Loss

- A. Each department in custody of City Cash has primary responsibility for care and liability for loss until funds are properly deposited. When a proper deposit is made in an after-hours drop box of the City's financial institution, or an armored car service making collection for the City, losses are assigned to the Director of Finance if the Director of

Finance's instructions for making deposits and this policy have been followed, and to the department otherwise.

- B. Compliance with this policy and Finance department's training and best practices establishes a presumption that a City department or office exercised due care in its custody and care of City Cash.

VI. Certification of Cashiers and Fund Custodians

- A. Only employees who are certified by the Finance department shall receive and handle City Cash on a regular basis in the scope and course of their employment. As a condition to certification or maintenance of a certification, the Finance department will require that the fund custodian and supervisors complete a course of instruction or training and/or pass an examination on: the secure processing of cash, card and check procedures and applicable departmental rules, and thereafter take refresher instruction or training at periodic intervals or when the need arises.

Before an employee performs any cash functions, the individual department is responsible for providing the employee with on the job training. Each employee, trainer and supervisor must sign the On the Job Training acknowledgement form. The completed form must be provided to the Finance department before the employee begins working independently.

The on-site department level training should, at a minimum, include:

- Merchant service equipment and software usage
 - Cash acceptance
 - Credit/debit card acceptance
 - Check acceptance
 - Depositing procedures
- B. All employees who receive and handle City Cash in the scope and course of their employment and all supervisors who oversee the cash handling function shall complete Finance certification within six months of hire or appointment as fund custodian or supervisor of any City Cash function.
 - An employee who cannot attend the mandatory Finance certification class within the six-month period, must complete an examination within two weeks of the missed class.
 - A Temporary/Seasonal employee hired by Aquatics that does not attend the mandatory Finance certification class must complete an examination within one week of the missed class.
 - C. The passing grade on an examination is 70. If an employee does not pass the examination the employee will not be appointed to cash handling tasks until additional on the job training is provided in the areas of concern from the examination or attends the next regularly scheduled Finance certification class.
 - D. A signed Certificate of Responsibility (Exhibit B) from the fund custodian must be obtained by the Finance department after completion of either the Finance certification class or passing the examination.

- E. A continuing education class instructed by the Finance department will be required every three years after the employee's first certification class or examination. Class will be required within three years and six months of the last completed certification.

VII. Establishment/Increase of Cash Funds

All requests for the establishment or increase of cash funds must be made to the Director of Finance or designee. The Finance department will maintain a complete listing of all cash funds. The department location, custodian and the amount of the cash fund are to be maintained upon this written listing.

- A. A written memorandum from the Department Director or Manager requesting the establishment or increase of a cash fund shall be forwarded to the Finance department. The memo should explain the need for the establishment or increase of the fund.
- B. If approved, Finance will submit a check requisition to Accounts Payable for Petty Cash. Finance designee will deliver cash to the requesting department. If denied, Finance will provide a response memorandum to the Department Director or Manager.
- C. No funds are to be established out of cash receipts by any department.
- D. Upon establishment of a cash fund, a fund custodian should be appointed by the department's cash supervisor. Cash funds must have one fund custodian responsible for the disbursement of cash. In the absence of the fund custodian, the department manager or supervisor should make all disbursements from the cash fund.
- E. Variance from the one-to-one fund custodian mandate must be pre-approved in writing by the Finance department.
- F. Finance shall maintain a cash fund document to reflect all department's cash fund balances.

VIII. Reduction/Termination of Cash Funds

- A. The Department Director should notify the Finance department designee in writing that a cash fund is to be reduced/closed and request that a fund review be performed prior to closing/reducing the cash fund. The memorandum shall outline the reasons for reducing/closing the cash fund.
- B. Finance department will examine the cash fund and assist the department with preparing funds for deposit into the City's financial institution. Finance staff will provide the proper account number to be used to deposit the funds.
- C. Any shortages or variances are to be investigated and resolved by the Department Director or Manager within one week of discovery. If the shortage or variance cannot be resolved, the Department Director or Manager is to provide a written explanation to the effect that a shortage or variance occurred which could not be resolved. This response should be addressed to the Director of Finance.

- D. Upon completion of the cash examination, Finance will receive a copy of the deposit documentation for its records and distribute the same documentation to the City's Assistant Controller.
- E. The Assistant Controller, with a copy of the deposit documentation, will prepare a journal entry to decrease/close the cash fund. A copy of the department's memo along with the deposit documentation should be attached to the journal entry as supporting documentation.
- F. Finance shall update its cash fund document to reflect the reduction or termination.

IX. Security of Cash Funds

- A. Cash funds are to be maintained in locked safes, boxes, or cabinets. Access to these should only be accessible to Finance certified cash custodians. The safe, locked box or cabinet is to be kept in a secure area where only designated custodians, and the department cash supervisor or division head, have keys and/or combinations and access to the funds. Combinations on all vaults and safes should be changed as staffing changes occur.
- B. Security provisions should be made in departments where more than one cash fund exists, including funds which are not being utilized daily. Only the department cash supervisor or designated custodian should have access to an employee's cash fund in the event of their absence.
- C. Bank bags must be kept out of sight when transporting City Cash for deposit to any approved deposit location.
- D. All unused funds must be reviewed randomly (at least weekly) by the fund supervisor or designated personnel
- E. The use of surveillance cameras may be present to monitor City funds. A signed Certificate of Responsibility from the fund custodian must be obtained acknowledging the possible use of surveillance camera. This form is completed during the Finance certification course or after the completion of the certification examination.

X. Regulation of Petty Cash Funds

Petty cash funds are available for making emergency or immediate purchases of items that are not routinely carried by the City warehouse. Petty cash funds are to be maintained only for this purpose, and no department shall possess a petty cash fund without establishing such a fund as outlined in section VII Establishment/Increase of Cash Funds.

A. Maintenance of Petty Cash Funds

- 1. Petty cash funds must have one fund custodian responsible for the disbursement of cash. In the absence of the fund custodian, the supervisor or designee should make all disbursements from the petty cash fund. A balance sheet should be prepared before another employee assumes responsibility of the fund and vice versa.

2. Petty cash funds have a set amount of funds to be accounted for. The Accounts Payable department will not process payment authorizations to reimburse petty cash if the request exceeds the established amount of the petty cash fund.
3. The petty cash fund is to be reconciled by the fund custodian each time activity occurs or once a week and randomly by the cash fund supervisor at least twice a month. A transaction log should be maintained illustrating the fund activity including fund custodian and supervisory reconciliations
4. The fund custodian should process a payment authorization (check requisition) to reimburse their petty cash fund as necessary. The payment authorization requesting reimbursement of petty cash is to be processed with enough lead-time to prevent the remaining petty cash funds from being depleted prior to the issuance of the reimbursement check. All check payments to reimburse the petty cash fund are to be made payable to Petty Cash.
5. Petty cash checks can be cashed at Customer Service during standard lobby hours.

B. Petty Cash Fund Procedures

1. A petty cash voucher (Exhibit C) must be completed to support all disbursements of cash from the petty cash fund. The petty cash voucher must be completed in its entirety and approved by the department supervisor prior to the disbursement of any cash from the Petty Cash custodian.
2. Each petty cash voucher must be accompanied by an itemized receipt upon reimbursement or return of unused funds. A credit card receipt cannot be used as proof of purchase.
3. Three signatures are required on all petty cash vouchers. All petty cash vouchers must be signed by the employee receiving the cash and by the department supervisor approving the transaction. The petty cash custodian will sign the voucher last when cash is disbursed from the fund.
4. Employees are not to be reimbursed for sales tax. It is the responsibility of the department supervisor to ensure that employees are aware of the City's exempt status.
5. Petty cash in advance is not to be held by any employee longer than a twenty-four period. Receipts as well as any unused funds must be returned and reconciled to vouchers within the twenty-four-hour period.
6. Petty cash reimbursement receipts shall not be retained longer than four weeks. If held longer than four weeks, the employee will be required to complete an expense report to regain funds.
7. Expenditures for purchases made from the petty cash fund are not to exceed \$50.
8. Vouchers presented by the Real Estate and Capital Improvement departments for transactions with Denton County may exceed the \$50 threshold.

9. Parks and Recreation department may use petty cash for its after school and summer programs parking and entertainment needs.

C. Prohibited expenses include the following:

1. Loans to employees.
2. IOUs for employee personal use.
3. Cashing of any checks.
4. Reimbursement of traveling or training expenses including the use of a personal vehicle, parking and entertainment. These expenditures should be reimbursed by submitting an expense report. Petty cash funds may be used for official organized activities of the City Council or the various boards that function as part of City government.

D. Documents which Serve as Support for Disbursement of Petty Cash

1. A cash register receipt, provided the date is current enough to support said purchase.
2. Cash receipt tickets from the place of purchase provided that the date is current, items purchased are listed and the ticket is signed by the employee as receiving said merchandise.
3. Proof of purchase in the form of a valid receipt provided the date is current and the type of the purchase or expenditure can be easily determined.

E. Proper Completion of a Petty Cash Voucher

1. All petty cash vouchers must be completed in ink or typewritten.
2. Three signatures are required on all vouchers.
 - a. The department supervisor must sign on the "Approved By" line authorizing the transaction.
 - b. The employee submitting the voucher to the fund custodian must sign "Cash Received By".
 - c. The petty cash fund custodian must sign "Fund Custodian" when the voucher transaction is completed.
3. The date of the petty cash disbursement must be completed.
4. Items must be listed separately in the place provided for each item description and the individual cost must be listed separately under item price.
5. The department's account number to be charged for the petty cash purchase must be properly completed.

6. The voucher is a three-part form. The top, original copy of the voucher is to be retained by the petty cash custodian, while the second and third parts of the form are to be retained by the department.

XI. Regulation of Change Funds

Changes funds are to be maintained for the purpose of making change. Change funds are not to be commingled with other cash funds. No department may operate a change fund without the prior approval and establishment of funds by the Finance department as outlined in Section VII Establishment/Increase of Cash Funds.

A. Maintenance of a Change Fund

1. Each change fund should have one fund custodian responsible for that fund at any given time.
2. Each change fund should be established as outlined in Section VII Establishment/Increase of Cash Funds, and the fund amount should be maintained at all times.
3. A transaction log should be maintained by the change fund custodian. This log should document daily activity, removal, and replacement of cash, balancing and supervisor's random reviews.
4. A supervisor shall randomly review the change fund twice a month, documenting the reviews on the transaction log.

XII. Regulation of Cash Drawer Funds

Cash drawers are to be maintained for the purpose of making change for customer transactions and are only to be used for this purpose. Cash drawer funds are not to be commingled with any other cash funds. No department may operate a cash drawer fund without the prior approval and establishment of funds by the Finance department as outlined in Section VII Establishment/Increase of Cash Funds.

Due to departmental needs, some cash fund drawers will have more than one fund custodian during a single business day. A pre-approved balancing process from the Finance department will allow multiple fund custodians to operate in one cash fund drawer. The balancing process shall include a shift change document, which illustrates the balanced cash, card, and check drawer between each custodian in a single day. These documents must be kept with the daily backup.

A. Maintenance of Cash Drawer Funds

1. Each cash drawer fund should have one custodian responsible for the fund at any one given time.
2. Each cash drawer fund should be established as outlined in Section VII Establishment/Increase of Cash Funds.
3. Cash drawer funds are not to be used as petty cash funds.

4. City Cash is not to build up in the fund. All revenue must to be removed, balanced, and deposited as outlined in Section XIII Regulation of Deposits.
5. Each cash drawer fund should be locked when the fund custodian is not present.
6. The key to a locked cash drawer should remain on premises with the department supervisor if fund custodian leaves the building.
7. At the end of each business day, the original or base cash drawer fund should be totaled by a calculator with tape, initialed, dated and stored with the funds in the safe.

XIII. Regulation of Deposits

Deposits shall be delivered to the Customer Service department unless prior written approval has been given by the Finance department to use the City's contracted armored courier service or direct deposit to the City's financial institution.

Prepared deposits provided to Customer Service shall be made according to procedures outlined below. Departments must deliver deposits to Customer Service between 8:00 a.m. and 12:00 p.m. if total receipts are equal to or greater than \$500.

Those departments that do not collect revenue on a daily basis, or whose deposit is not sufficient enough to make daily deposits, should deliver deposits when multiple days of revenue equal or exceed \$500 or on Friday of each week or the business day prior to a holiday whichever comes first. Complete deposit preparation must occur daily, and documents must be sent daily to Accounting even when deposits will not be delivered to Customer Service immediately.

A. Preparation of a Bank Deposit

1. All departments making bank deposits will be furnished with a multi-part deposit slip. The deposit slip shall include two signatures (original and second verification) and the bank bag number. Deposit slips are ordered sequentially numbered with department's city reference number imbedded in the MICR. The white and pink copies are placed in the deposit bag and the department maintains the blue and yellow copies. A legible copy of the deposit slip is provided in the Accounting documents.
2. Deposit slips should be filled out to reflect currency, coin and check totals, with a sum total for these at the bottom. An adding machine tape reflecting these totals should accompany the deposit slip to avoid the need for listing each check separately.
3. All departments that collect City Cash for deposit (bank or electronic) shall submit a G/L revenue report (Exhibit D) to Accounting within twenty-four hours of the business date revenue was generated. All weekend revenue must be reported on Monday. The G/L summary report will also have the following items to be considered complete: copy of deposit slip (if cash was deposited), cash register Z tape, if a registered is used, card and/or check software batch reports and departmental software report.
4. Department will complete an Interdepartmental Receipt (Exhibit E) prior to delivery to Customer Service. A Customer Service staff member will review the receipt

against the deposit bag, sign and return to staff delivering the deposit. Department staff will file the interdepartmental signed receipt with the deposit backup paperwork.

5. Customer Service staff will maintain a log to record the receipt of departmental deposits. These deposits will be held in the Customer Service vault until provided to the City's contracted armored courier service.
6. Errors regarding deposits found by Customer Service's review will not be corrected during deposit drop off. The depositing department personnel will return to their office to make necessary corrections alongside their supervisor. The corrected deposit shall be immediately returned to Customer Service.
7. Deposit bag pouches must be sealed whether or not there are any contents inside a pouch.
8. Deposits that have noticeably been tampered with will be rejected by Customer Service and noted why on the interdepartmental receipt.

B. Electronic Deposits

The Finance department contracts with external merchant services vendors to process electronic checks and credit cards payments. Each department will maintain check and card acceptance devices as well as a receipt printer. Electronic payments can occur at point of sale, by mail or drop box, over the phone and via the Internet. Each department's payment needs are verified and implemented by the Finance department.

If the department does not have a bank deposit, the following actions will be taken to report electronic check and/or card transactions.

1. All departments that process merchant services transactions shall submit a G/L revenue report to Accounting within twenty-four hours of the business date revenue was generated. All weekend revenue must be reported on Monday. The G/L summary report will also have the following items to be considered complete: copy of card and/or check software batch reports and departmental software report.
2. Individual transaction receipts are kept by each department.

C. Maintenance of Bank Bags and Keys

1. Deposit bags containing City Cash shall be kept locked in a safe at all times when funds are not being verified for deposit.
2. Change funds shall be kept locked in a safe or locking drawer at all times when funds are not being used or reconciled.
3. Cash drawer funds shall be kept locked in a safe at all times when not in use or being reconciled.
4. Keys and combinations should be maintained out of site and known only to personnel authorized to access City Cash.

D. Losses/Shortages/Overages

The Director of Finance makes a clear distinction between a “Loss” and “Shortage” of City money. This is determined by the cash handler’s ability to obtain physical custody of the money and how that person safeguards the money.

1. A shortage is an unintentional collection error such as a change making error. An overage occurs when a cash handler has collected too much money and cannot immediately return the excess to a specific customer.
2. On the other hand, a loss of City money is when a cash handler has obtained physical custody of money and then due to reasons like negligence, an act of God or an unlawful action, cannot deposit that money into the City Treasury.
3. An example of negligence is leaving City money unattended and not properly safeguarding that money from loss.
4. Cash Custodians must report all losses/shortages and overages to their supervisor immediately. Each department is to maintain an over/short log for determining trends, possible theft and fraud.

E. Armored Car Procedures

The Director of Finance recognizes the advantage of maximizing cash handler safety and increasing the amount of deposited cash available to the City’s investment programs. Investment income from timely deposits provides additional revenue for City services. As a result, the City has a contracted armored transport service available for the use of departments.

1. The lead or supervisor fund custodian must prepare a receipt that lists each item or group of items to be picked up. The armored car personnel will sign the receipt in acceptance of the deposit and provide a copy of that receipt to the fund custodian. This receipt should include the pick-up date and the number(s) impressed on the deposit bag(s) and, if applicable, the scanned bar codes. At this point the fund custodian’s responsibility is released to the armored car service.
2. Fund custodians should identify armored car personnel by requesting to see their identification and comparing that ID against the armored car company’s authorization list.

XIV. Regulation of Returned Items

- A. All returned items will be charged a return item fee as determined by city council. The fee is applicable when a customer, taxpayer, or employee’s payment instrument of fees, fines, court costs, taxes, utilities, or other charges has been dishonored by the maker’s bank and returned to the City of Denton.
- B. The fee plus the base amount of payment will be payable to the city by means of cash, money order, or cashier’s check. Credit card payments will not be accepted for departmental restitution payments.

- C. All restitution payments must be made at Customer Service unless authorized otherwise by the Finance department.
- D. Customer Service, Municipal Court, Community Development and Risk Management departments maintain their own procedures and timelines for notification, receipt of restitution payment and collections of their returned items.
- E. If a customer, taxpayer or ratepayer fails to honor the returned item amount and fee within thirty days, the returned item will be turned over for collection with an external agency.
- F. If a customer obtains two returned items in a rolling twelve-month period, their payment status will be marked as “Cash Only” for the following twelve months at all City facilities.

XV. Fraud, Theft and Lost and Found

The danger of security and loss is a constant threat when handling money. Fund custodians are expected to safeguard City Cash against loss. Custodians should be familiar with what to do in times of emergency. In these circumstances, protecting human life should be the first concern. Fraudulent activities are to be reported and handled in compliance with the “Fraud Directive”, reference number 509.01 in the City of Denton Policies and Procedures Manual.

Following a completed investigation performed in accordance with the “Fraud Directive”, the Director of Finance or designee will conduct a review of the cash handling procedures and related internal controls and issue a report of his/her conclusions on improvements to cash handling procedures. The report will be discussed for implementation with the related Department Director in an effort to prevent future thefts from occurring.

- A. Theft of funds shall be reported to the cash supervisor and Department Director immediately upon discovery. Written notice shall be given to them no later than twenty-four hours after discovery.
 - 1. It is the department’s responsibility to contact the police department to file a report.
 - 2. Department director or supervisor shall also provide written notice to Finance within the same twenty-four-hour period.
 - 3. Once the police report/investigation is complete, the department and Finance designee will collaborate to correct or add procedures that will deter the theft from occurring in the future.
- B. Money found on City premises, not readily claimed by owner, shall be handled in the following manner.
 - 1. Amounts under \$50 shall be deposited in the daily deposit noting the circumstances of the found money. The amount of found money will be noted on the G/L revenue report as cash overage. If owner comes forward after deposit has been made, a refund check will be processed to return funds to the owner.
 - 2. Amounts over \$50 shall be turned over to the police department by completing a police report. Found money will be handled by the police according to state law. If

owner comes forward after money and report is given to police, the owner will be directed to the police department.

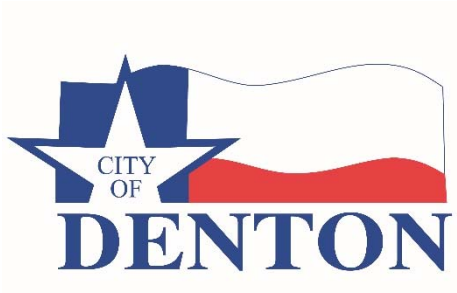
XVI. Credit Card Security (PCIDSS)

The Payment Card Industry Data Secure Standards is governed by PCI (Payment Card Industry) Security Standards Council. This council is a global forum for the ongoing development, enhancement, storage, dissemination and implementation of security standards for account data protection.

All City Cash custodians, supervisors, managers and directors shall actively participate in the best practices of card handling procedures presented by both the Finance and Technology Services departments. Listed below are the most common practices for departments to follow in day-to-day card acceptance.

- A. No card data is to be written down.
- B. No card data shall be kept on file unless maintained in a software that meets PCI compliance.
- C. Telephone card transactions must be completed while customer is on the phone. Card data is entered directly into the City's approved software program.
- D. Departments that record telephone calls must stop recording when card payment data is provided to process transactions.
- E. No card data shall be entered, accepted or distributed via email.
- F. If the card processing software is unavailable; the department can manually process card transactions per Finance's cash certification training or not process card payments until the system returns.
- G. Departments should refer to the City's Information Security Policy for a full scope of the City's compliance responsibilities and procedures.

The card environment is constantly changing thus Finance has the right, at any time, to change, modify or amend this section of the policy.



I, _____, have been provided with on the job training regarding the correct procedures for handling cash, credit card and check transactions along with the proper depositing, balancing and reporting procedures for these payment types including best practices for the security of all card data. In addition, the training provided the knowledge to operate Treasury's equipment and software necessary to properly accept these payments.

_____	Cash Custodian
_____	Trainer
_____	Supervisor
_____	Date

CITY OF DENTON, TEXAS

CASH HANDLING
CERTIFICATE OF RESPONSIBILITY

I, _____, understand the City of Denton Cash Handling Regulations, Policy Number 403.01 and have completed a course of instruction and training on this policy and the Department of Finance’s best practices and procedures. A copy of this policy and cash handling documents can be found on the City’s Intranet.

I agree to be the fund custodian of and be held responsible and accountable for the daily collection of city funds according to the City of Denton Cash Handling Regulations, Policy Number 403.01 and the Department of Finance’s cash training class. I have also been informed and understand that surveillance camera may be used to monitor City Cash.

Signed:

Custodian

Date

Department of Finance

Date



CITY OF DENTON

No 58984

Petty Cash Voucher

Date _____

Reimbursement \$ _____

Cash Advance \$ _____

Item Description	Item Price
Attach All Original Paid Receipts	Total:

Approved By: _____ Cash Received By: _____

Fund Custodian: _____ Acct. No. Billed: _____

WHITE COPY: RETAINED BY CUSTODIAN AND SUBMITTED FOR AUDIT AND REIMBURSEMENT

YELLOW COPY: MATCHED WITH WHITE AFTER PURCHASE TO COMPLETE TRANSACTION

PINK COPY: RETAINED BY PURCHSER 966.12.502

