

SALEM COUNTY IMPROVEMENT AUTHORITY

RESOLUTION 2022-54

May 12, 2022

**RESOLUTION OF THE SALEM COUNTY IMPROVEMENT AUTHORITY
APPROVING AND ADOPTING A CASH DRAWER POLICY FOR SCALE MASTERS
AND A CASH OVERAGES AND/OR SHORTAGES POLICY**

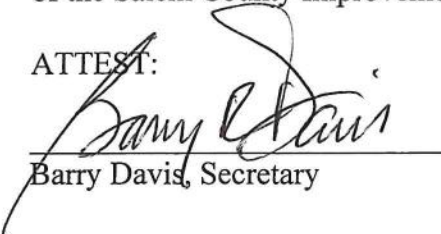
WHEREAS, to maintain the landfill facility in an efficient and professional manner, it has become necessary to implement a Cash Drawer Policy for Scale Masters and a Cash Overages and/or Shortages Policy ("Policy"); and

WHEREAS, the implementation of the Policy will assist the Salem County Improvement Authority ("SCIA") in maintaining excellence in customer service and efficiency in handling of customer funds and bank deposits;

NOW, THEREFORE, BE IT RESOLVED that the SCIA hereby approves and adopts the form and substance of the attached Policy.

BE IT FURTHER RESOLVED, that the attached Policy be and the same are hereby made a part of the Salem County Improvement Authority Policy and Procedures Manual.

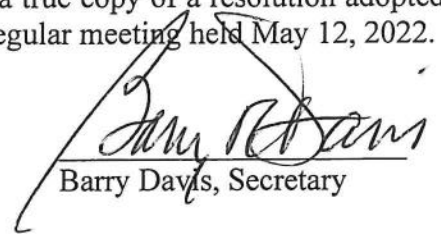
ATTEST:


Barry Davis, Secretary


Cordy Taylor, Chairman

CERTIFICATION

I hereby certify the above to be a true copy of a resolution adopted by the Salem County Improvement Authority Board at their regular meeting held May 12, 2022.


Barry Davis, Secretary

Salem County Improvement Authority

Policy and Procedures

Cash Drawer Policy for Scale Masters

Policy 1.15

Adopted: 5/12/2022

Revised:

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I. GENERAL INFORMATION

Cash Drawer Policy for Scale Masters

1. Purpose

To provide direction for Scale Masters in the collection, custody, and reporting of monies, and outline specific cash handling procedures for department use.

2. Policy

Each Scale Master has their own locked cash drawer with a starting balance of \$450.00. Each Scale Master is responsible for reconciling their own cash drawer at the end of each day that the drawer is used. The Scale Master will run a "Cash Report-Operator" report for themselves at the end of the day to assist them in reconciling their cash drawer. This report will help them prepare their cash deposit for the bank.

On convenience center days (Saturdays and Wednesdays) when there are two people in the Scalehouse, the person on the outbound scale will use his/her own cash drawer. This Scale Master will be the only one making change from their cash drawer. On Wednesdays when the lunch relief person comes in, the "all day" Scale Master will lock his/her cash drawer in the "closet vault" while he/she is gone for lunch. The lunch time relief Scale Master will use his/her own cash drawer during this time. If the lunch time relief person accepts any cash during this time, he/she will run a "Cash Report-Operator" report for themselves and prepare a cash deposit for the bank, putting it in a sealed envelope with the date and their initials on it. This sealed envelope should be taken to the office and placed in the safe in the supply area. At the end of the day, the "all day" Scale Master will run a "Cash Report-Operator" report and he/she will prepare his/her cash deposit for the bank and placed in the safe in the supply are.

A. Deposits

Each Scale Master drawer must always remain at \$450.00. For all cash deposits, if the "Cash Report-Operator" report and the actual cash do not match, the Scale Master will either be "over" or "short" on their deposit. The Scale Master should keep a list of their "overages" and "shortages". After the deposit is written out, the top two deposit slips (white and pink) and the cash will be placed in a sealed envelope with the Scale Master's signature on it, the amount enclosed and the

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date. These sealed envelopes will be placed in the safe in the supply area. Once the Scale Master seals the deposit it will not be opened by anyone except bank personnel. In the event of a problem, the Scale Master and Executive Director or Landfill Manager may open the deposit. These sealed envelopes will be placed in the safe until the next morning when the Accounts Receivable or Receptionist takes the deposits out of the safe to go to the bank. The last copy of the deposit slip (pink) that the Receptionist will get back from the bank will be stapled to the "Cash Report-Operator" report. A Deposit Report (will be run by Receptionist/Accounts Receivable showing all deposits for the day, and this is given to HR to put into Edmunds).

B. Change Request

- a. A "Change Request Slip" has been prepared with a list of suggested coin and bill denominations to have in each cash drawer.
- b. Scale Masters will order change and bills from the Receptionist by using a "Change Request Slip" and their "blue change bag" to replenish their cash drawer. The Scale Master will drop off the written request in the blue change bag to the Receptionist and she will get the change at the bank. When the Receptionist returns from the bank, she will sign off on the "Change Request Slip" and put the change and/or bills in the blue bag with the signed change form in the safe out in the supply area.

C. Receiving of Customer Checks

- a. When a customer comes to the Scalehouse with a check, it is the Scale Master's responsibility to enter that check.

D. Drawer Audits

- a. Each Scale Master's drawer will be subject to a random audit. Each Scale Master will have his/her own key to his/her cash drawer. If this key is lost the Scale Master will be responsible to pay for a replacement key.

E. Scale House Supplies

- a. The Scalehouse is to maintain a supply of legal-size envelopes, cash drawer sheets, triple deposit slips (white, yellow and pink) and change request slips to use. If more is needed, they are to request refills from the Receptionist.

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Scale House Cash Drawer Overages and/or Shortages Policy Policy 1.16

Adopted: 5/12/2022

Revised:

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I. GENERAL INFORMATION

Cash Overages and/or Shortages Policy

1. Purpose

To publish procedures for employees that handle cash and to document the course of action for employees who continuously have cash overages and/or shortages.

2. Policy

Employees who handle cash are expected to be careful and accurate and to settle their funds without overages and/or shortages. The Salem County Improvement Authority recognizes the possibility of differences occurring from time to time. However, these occurrences should be minimal.

3. Responsibility

- A. It is the responsibility of cashiers to maintain a balanced cash drawer and to follow the policies and procedures.
- B. It is the responsibility of the Senior Scale Master Supervisor and/or Landfill Manager to address cashier cash negligence.

4. Overage and/or Shortages Procedures

- A. In the event of an overage or shortage, the Senior Scale Master Supervisor and/or Landfill Manager must be notified immediately. The Senior Scale Master Supervisor and/or Landfill Manager verifies the cashier's work as follows:
 - 1. Recount cash and compare it to the cashier report;
 - 2. Re-verify total of checks, money orders and credit card charges;
 - 3. Re-add amount received on fee receipts; and
 - 4. Review fee receipts for additional errors.
- B. The Senior Scale Master Supervisor and/or Landfill Manager processes the overage/shortage entry as follows:

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Scale House Cash Drawer Overages and/or Shortages Policy

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1. All cash overages/shortages are recorded on cashier worksheet.
2. The date on entry must agree with the business date of overage or shortage.

C. Documentation and notification of overages and shortages are handled as follows:

1. The cashier's report is signed by the Senior Scale Master Supervisor and/or Landfill Manager and the cashier.
2. All cash overages and shortages are recorded on spreadsheet made for each employee's file.
3. Each overage and shortage is documented, signed by the Senior Scale Master Supervisor and/or Landfill Manager, and cashier, and kept in the cashier's employee file in the Human Resources' Office.
4. The cashier receives a copy of the documented overage or shortage.
5. The Executive Director is notified.

D. Depositing of overage

1. See "Cash Drawer Procedure for Scale Masters" policy 1.15.

5. Disciplinary Procedures for Addressing Cash Negligence

- A. Any cashier in violation of cash overages/shortages on daily deposits resulting in cash overages or cash losses of \$25.00 in aggregate or more is subject to disciplinary action, which may include verbal warning, written reprimands, suspension, and termination in accordance with the Personnel Policy & Procedures Manual's disciplinary procedures.
- B. Unresolved amounts in excess of \$10.00 or more occurring three (3) or more times depending upon circumstances will require the disciplinary actions of a manager, which may include verbal , written reprimands and suspension, leading up to termination.

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1. **Verbal warning-** A verbal warning will be given if an employee has cumulative cash overages and/or shortages of \$5 or more in one month.
2. **Written warning-** If an employee received two verbal warnings, the third warning will be written warning. A written warning will be issued if an employee exceeds a total of \$25 or more cash overages and/or shortages in a month
3. **Possible termination:** An employee MAY be terminated if:
 - They received three written warnings for exceeding \$25.00 or more or two verbal warnings and one written warning in a single month.
 - They exceed a cumulative total of \$100 in overages and/or shortages in a single month.
 - They have single overage and/or shortage of \$100 or more.
 - There is a reasonable certainty that a deliberate act of theft has occurred.