

**Westchester County**  
**Parks, Recreation & Conservation**  
**Cash Controls and Procedures**

**Cash Reports**

All Managers must submit daily cash reports to the Administration office on a timely basis. Cash report forms and procedures will vary depending on the type of facility, but all employees must follow proper cash handling procedures. Deposit slips should be prepared at the end of each day that cash is collected and correspond to that day's cash report. There should be one deposit slip for each daily cash report. All coupons, gift certificates and voided park passes should be attached to the corresponding daily cash report. Change funds should be counted and reconciled at the end of each business day. All cash reports must be reviewed and signed by the manager on duty. Training and assistance will be provided by the administration division upon request

**Cash-Handling Procedures**

The PRC Finance Division has developed procedures to safeguard the assets of the department, ensure accurate accounting data and prevent, detect and correct error or fraud. Cash is considered to be any type of payment including coin, currency, checks, money orders, credit cards and electronic funds transfers. All aspects of the cash handling procedures will be reviewed periodically during spot audits by the PRC Finance Division. In addition, a shopping service will be used to test cash handling procedures.

**Control Elements**

***1. Segregation of duties***

- An employee will not be made responsible for all steps in the cash receipt and recording process.
- Duties will be assigned so that the work of one individual is checked by another.
- Cash reports must be reviewed by a supervisor to verify the amounts reported are equal to the actual totals. Any discrepancies will require full explanation and documentation.

***2. Cash receipt and recording***

- Park passes, golf reservations and most pool, beach and parking passes are processed on the computer through the point of sale system and are tracked by the finance division. Cash reports with deposit slips are submitted to the administrative office on a daily basis.
- The point of sale program provides efficiency, ease of record keeping and accountability.
- Pool, beach and parking passes not on the point of sale system are provided using tickets sold in sequential order. The starting and ending numbers are recorded and reconciled daily.

- Group reservations and summer programs are recorded and accounted for through the RecTrac program in the administrative office.
- Receipts for cash transactions are written in triplicate copy. One is given to the patron, making them an involuntary auditor.
- Checks are to be restrictively endorsed (For Deposit Only) immediately upon receipt and all bills twenty dollars or higher must be checked with a counterfeit pen prior to acceptance.
- Cash should be deposited in the safe rather than allowed to accumulate in a lock-box or drawer and must be locked up when cashier is not present.
- The lock-box or cash drawer should be out of public reach.
  - The safe should be kept locked at all times and only accessible to supervisory personnel.
  - Cash must be counted by two employees including the one who will reconcile the numbered tickets, passes, reservations and the cash.
  - Accountability is established by the Supervisor each time cash is transferred.
  - Each day's receipts are to be deposited without delay.
  - Signed credit card receipts are to be kept on hand in an orderly manner for a period not shorter than one year where they are easily retrievable in case a dispute arises.

### ***3. Preparation of Deposits***

- Cash must be counted, sorted and wrapped by denomination. All cash receipts must be listed on an official PRC Westchester County deposit slip. While facilities are open, deposits must be made daily and match that day's cash report. There is to be one deposit slip per day, per cash report.
- Most deposits are picked up by armored car. All other deposits are hand-delivered directly to the bank by supervisory personnel. If it is after hours, an official night deposit bag must be used. County Police may be called to escort personnel to the bank, if needed. If cash is being delivered to the Finance Division of the Administrative Office, the person delivering must wait for a receipt. No cash is to be left on a desk; it must be handed directly to a finance employee for deposit into the safe.

## Golf Course Cash Report Policies and Procedures

At the end of each shift, the cashier(s) must count their money and make sure it matches the amount on the EZ Suite Z Report. The Manager or Assistant Manager must review, confirm and sign the Daily Cashier Shift Report on a daily basis.

Money collected each day must be counted by the cashier and manager or assistant manager to verify the accuracy of the daily collections. If there is an overage or a shortage, the cashier must record the amount of the overage or shortage on the cash report. All overages or shortages must be verified by the Manager or Assistant Manager.

At the end of each day, all funds collected have to be recorded on a deposit slip.

- There may only be **one deposit slip per daily cash report. Do not combine multiple days' sales on one cash report.**
- Make sure cash and checks are entered on the appropriate lines on the Deposit Slip.
- The total of the cash and checks listed on the deposit slip must equal the total on the daily cash report. The Manager or Assistant Manager must review, confirm and sign the Daily Cash Report on a daily basis.

There is one report which must be printed daily from EZ Suite and included with each days deposit slip to the Administration office. (See attached)

1. Z Report

The PRC auditor will also utilize the Sales Account Report and Deposit Report from EZ Suite when auditing the daily sales.

Along with these reports the following reports must be properly filled out and included with every cash report. (See attached)

1. park pass reconciliation sheet
2. gift certificate applications
3. Photo identification applications.
  - a. Clergy applications
  - b. Press pass applications
  - c. Swim pass applications
  - d. Military pass applications
  - e. Family pass applications
4. Park passes must be sold in sequential order. **Cashiers/Pro will be held liable for missing park passes.**

All coupons, gift certificates and voided park passes must be attached to the corresponding cash report.

For each outing, the number of players as well as outing/tournament carts must be entered into EZ Suite the day of the event using the tournament or outing keys that are on your keyboard, do not enter amounts for this transaction. All outing checks must be sent to Administration attentions Golf Division in a timely fashion and marked on the cash report.

Do not FAX/EMAIL cash reports to Administration. Each daily set of reports must be put into an envelope which will be picked up by our Messenger on every Monday, Wednesday, and Friday. The envelope will include a copy of the deposit slip with a copy of the appropriate armored car slip. If the deposit is made directly at the bank, the deposit slip must be stamped by the bank. The Administration office may change the dates of pick up at the end of each accounting period.

If the reports and deposits are not sent on a timely basis, this will delay the processing of Golf Pro payments.

In the event you have any questions or problems in regard to cash report policies and procedures, please contact the Administration Office. The department will be happy to assist you.

### **Parks, Pools & Beaches Cash Report Policies and Procedures**

At the end of each shift, the cashier(s) must count their money and make sure it matches the amount as per the Daily Cash Report. Daily the Manager or Assistant Manager must review, confirm and sign the Daily Cash Shift Report.

Money collected each day must be counted by the cashier and manager or assistant manager to verify the accuracy of the daily collections. If there is an overage or a shortage, the cashier must record the amount of the overage or shortage on the cash report. All overages or shortages must be verified by the Manager or Assistant Manager.

At the end of each day, all funds collected have to be recorded on a deposit slip. There may only be **one deposit slip per daily cash report. Do not combine multiple days' sales on one cash report.** Make sure cash is entered on the appropriate line on the Deposit Slip.

Do not FAX/EMAIL cash reports to Administration; deliver the Cash Report and Deposit Slip to the Administration office. The total of the cash listed on the deposit slip must equal the total on the daily cash report. Daily the Manager or Assistant Manager must review, confirm and sign the Daily Cash Report. See the Daily Cash report attached.

In the event you have any questions or problems in regard to cash report policies and procedures, please contact the Administration Office. The department will be happy to assist you.

## Conservation Division Cash Report Policies and Procedures

### Nature Centers

For each Group that comes to a Nature Center, a Group Reservation Form must be prepared. The Group Reservation Form must be sent to the Administration office with the Messenger each Thursday for the period Thursday to Wednesday (previous week) in a sealed envelope with a copy of the Group Reservation Form. The Nature Center is to keep a copy of the form for control purposes.

At the end of each day, the Curator or Assistant Curator must count their money and make sure it matches the amount as per the Group Reservations for that day. If there is an overage or shortage it must be indicated on the Group Reservation Form. Daily the Curator or Assistant Curator must review, confirm and sign the Group Reservations for that day.

Upon receipt at the Conservation Division office, the Staff Assistant (PRC) assigned to the Division, will count and verify the funds forwarded by the Nature Centers for the previous week. If there is an overage or shortage the Staff Assistant must acknowledge by signature on the Group Reservation Form. The Funds, with a copy of the Group Reservation Form, are then turned over to the Finance Division for deposit.

Weekly all funds collected have to be recorded on a deposit slip. There may only be **one deposit slip per daily cash report. Do not combine multiple days' sales on one cash report.** Make sure cash is entered on the appropriate line on the Deposit Slip.

### Camps

All Camp reservations are made either on a manually prepared application or through the Internet.

Do not FAX/EMAIL cash reports to Administration; deliver the Cash Report and Deposit Slip to the Administration office. The total of the cash listed on the deposit slip must equal the total on the daily cash report. Daily the Manager or Assistant Manager must review, confirm and sign the Daily Cash Report. See the Daily Cash report attached.

In the event you have any questions or problems in regard to cash report policies and procedures, please contact the Administration Office. The department will be happy to assist you.

## **Parks Permit Office**

At the end of each shift, the cashier(s) must count their money and make sure it matches the amount as per the 2 daily Cash Journals (Rectrac Permit Report & EZ Suite Report). The Permit Office Supervisor must generate, review, and sign the "Daily Cash Report", each day. The report must be prepared daily, even if there were no transactions that day.

### **End of Day Closing Reports (All reports must be signed and dated)**

#### **➔ Rec Trac: (picnic permits)**

1. Click "Reports" on bottom
2. Click "System" on top
3. Click "System Financial"
4. Click "Cash Journal"
5. Click "Add Entries" (left hand side) to select users
6. Select the date (date should be defaulted to today's date)
7. Click "Print"

#### **➔ EZ Suites: (park passes, gift certificates, pre-paid parking)**

##### **Following attached step-by-step prompt for procedures**

\*Money collected each day must be counted by the Permit Office Supervisor to verify the accuracy of the daily collections. If there is an overage or a shortage, the cashier must record the amount of the overage or shortage on the cash report. All overages or shortages must be verified by the Permit Office supervisor.

\*At the end of each day, all funds collected have to be recorded on in a sealed envelope marked "deposit". There may only be one deposit envelope per daily cash report.

\*Do not combine multiple days' sales on one cash report.

\*Deliver the physical Cash Report to the Administration office. The total of the cash listed on the report must equal the total on the Daily Cash Journals.

***In the event you have any questions or problems in regard to cash report policies and procedures, please contact the Administration Office. The department will be happy to assist you.***

## **County Center Parking Division**

At the end of each shift, the cashier(s) must count their money and make sure it matches the amount as per the Daily Cash Report. Daily the Manager or Assistant Manager must review, confirm and sign the Daily Cash Shift Report.

Money collected each day must be counted by the cashier and manager or assistant manager to verify the accuracy of the daily collections. If there is an overage or a shortage, the cashier must record the amount of the overage or shortage on the cash report. All overages or shortages must be verified by the Manager or Assistant Manager.

At the end of each day, all funds collected have to be recorded on a deposit slip. There may only be **one deposit slip per daily cash report. Do not combine multiple days' sales on one cash report.** Make sure cash is entered on the appropriate line on the Deposit Slip.

Do not FAX/EMAIL cash reports to Administration; deliver the Cash Report and Deposit Slip to the Administration office. The total of the cash listed on the deposit slip must equal the total on the daily cash report. Daily the Manager or Assistant Manager must review, confirm and sign the Daily Cash Report. See the Daily Cash report attached.

In the event you have any questions or problems in regard to cash report policies and procedures, please contact the Administration Office. The department will be happy to assist you.

All Parking Division operations are to adhere to the PRC cash handling procedures implemented by the Administration Division. In addition the following controls are to be included:

### **Parking Division Office:**

The Parking Division office sells Annual, Semi-Annual, Quarterly and monthly parking permits for each of the 3 County operated parking lots:

1. North White Plains
2. County Center East
3. County Center West

The inventory of parking permits is kept in a locked cabinet.

In addition the Parking Division office sells MetroCards for the MTA.

The MetroCard sales are not included in the Parking Division revenues, but are recorded by using the MTA POS and the revenues are deposited in a separate bank account for the benefit of the Department of DPW&T. A copy of the a daily MTA sales report and deposit slip is to be attached to the Parking Division daily cash report for informational purposes, this is for information purposes as these revenues are not to be included as revenue from the Parking Division.

### **Cash Procedures for Parking Division Office Bank**

Daily at the beginning and end of each shift the location bank must be counted by the cashier and verified by the Manager or Assistant Manager in order to determine that the bank balance is correct. The cashier and Manager or Assistant Manager must sign the bank verification document at the beginning and end of the shift

## **Annual, Quarterly and Monthly Parking Permits Record Keeping**

### **Inventory Control**

Parking permits must be inventoried daily and reconciled to sales on a daily basis. A copy of the daily inventory must be forwarded with the Parking Division daily cash report. In addition a copy of the Permit sales data must be included with the inventory.

### **Daily Sales Records**

Daily sales of parking permits issued by the Parking Division Office must be recorded at the time of sale. The record must include the following items:

1. Type of permit (Annual, Semi-Annual, Quarterly, Monthly)
2. Permit Number
3. Date of issue
4. Amount of Sale
5. Name, address, contact phone number (home, business, and cell)
6. Permit expiration date

This data should provide the daily sales report which is to be attached to the Parking Division daily cash report. A report of sales by type of permit must be printed daily. The report should be capable of being sorted by any column i.e. permit type, last name, permit number (important to account for all permits) etc.

### **Money Collected**

At the end of each shift, the cashier(s) money must be counted by the Cashier and Manager or Assistant Manager to verify the accuracy of the daily collections. If there is an overage or a shortage, the cashier must record the amount of the overage or shortage on the cash report. All overages or shortages must be verified by the Manager or Assistant Manager. The cashier and the Manager or Assistant Manager must sign The Daily Cash Report.

### **Daily parking permit sales at all three (3) locations:**

#### **North White Plains lot:**

This lot is operated with an automated gate system and parking is charged Monday through Friday 5:00am to 5:00pm. Saturday and Sunday parking is free in accordance with the MetroNorth agreement. A staff member is on-site at this facility between 5am and 7pm Monday-Friday to handle any IT related issues.

#### **County Center East lot:**

This lot is open Monday through Friday 5:30am to 5pm. Saturday and Sunday parking is free with the exception of when there is an event scheduled at the County Center. Each cashier has their own locked bank. The bank amount varies depending on which shift they work (morning or afternoon).

#### **County Center West lot:**

This lot is open Monday through Friday 5:30am to 5pm. Saturday and Sunday parking is free with the exception of when there is an event scheduled at the County Center. Each cashier has their own locked bank. The bank amount varies depending on which shift they work (morning or afternoon).

### **Cash Procedures for all 3 Parking Lots Banks**

Daily at the beginning and end of each shift the location bank must be counted by the cashier and verified by the Manager or Assistant Manager in order to determine that the bank balance is correct. The cashier and Manager or Assistant Manager must sign the bank verification document at the beginning and end of the shift.



**Money Collected**

At the end of each shift, the cashier(s) money must be counted by the Cashier and Manager or Assistant Manager to verify the accuracy of the daily collections. If there is an overage or a shortage, the cashier must record the amount of the overage or shortage on the cash report. All overages or shortages must be verified by the Manager or Assistant Manager. The cashier and the Manager or Assistant Manager must sign The Daily Cash Report.