

# CITY of FRANKLIN FISCAL POLICY RECEIVING AND DEPOSITING CASH

The purpose of this document is to establish City of Franklin (COF) policy and to provide guidelines and procedures required to meet fiscal control requirements for receiving and depositing cash.

For the purposes of this policy, “cash” includes currency, coin, checks, money order, credit/debit cards, ACH online payments and electronic file transfers. Debit card payments authorize the COF to transfer funds from the payer’s bank account to our bank. Although credit card transactions are not money or cash, but are promises to pay (short term loan), they will be treated as cash, whether handled in person or remotely as electronic payments.

This fiscal policy is required because of the diverse nature of the processes involved (e.g. billing, receipting, collection, deposit, and reconciliation processes), as well as the fragmented oversight responsibilities associated with these processes due to organizational structure and physical location. This policy does not cover disbursements and funds designated and controlled by the Police Department administered under provisions of guidance contained in “Tennessee Comptroller of the Treasury Procedures for Handling Cash Transactions Related to Undercover Investigative Operations of County and Municipal Drug Enforcement Programs”.

Some of the major factors for a consistent application of sound internal controls for monies received are:

- a. The inherent risk of loss, or opportunity for personal gain, created by the nature of handling money and cash transactions and
- b. The dispersed nature of receipting money for billed and unbilled revenues which makes monitoring the whole process difficult and
- c. The assignment of responsibilities for handling money to personnel with limited fiscal experience or understanding and
- d. The potential for a significant turnover rate of operating personnel and supervisors in cash management functions.

## **A. Responsibilities**

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The Board of Mayor and Aldermen (BOMA) is responsible for authorizing all fiscal policies and financial reports. Applicable financial and administrative guidelines relating to specific grant funding shall be followed by all who are engaged in fiscal matters. Managers are accountable for cash, including transaction documentation, under their control. The Revenue Management Department will serve and be referred to hereafter as the “Central Cashier” and will provide oversight and guidance to all departments and employees who have cash management responsibilities. Employees handling cash will have the necessary knowledge and skills to perform the job and will be carefully supervised. The Central Cashier bears ultimate responsibility for internal controls over cash collections in the city and provides oversight and monitoring of all cash receipts. The Central Cashier, departmental certifying officers/managers and cashiers, will establish and maintain controls such that there is clear delegation and acceptance by all involved in protecting the public’s money. All departments receiving any form of cash, including cash receipts, change funds and petty cash funds must be authorized by the Central Cashier. Each department receiving cash is subject to audit and the authorized individual at those sites must ensure that they comply with the applicable policies and the recognized standards for internal controls as related to cash.

### **B. Principles and Standards**

Internal controls for receiving and depositing money represent an application of common sense and prudent conduct for the proper safeguarding of the public’s funds. Proper internal control mechanisms provide management with a reasonable assurance that intended safeguards are being practiced consistently. Therefore, the integrity of any activity depends on the application of internal control principles and standards. Money includes currency (paper and coin) and other negotiable instruments (e.g. personal or business checks, money orders, cashier's checks, and traveler's checks) received by the COF for goods or services or as a refund, reimbursement, or gift, etc. The time-value-of-money shall be recognized as a part of each cash management decision. Cash handling internal controls are divided into the following main areas:

- **Safeguarding assets** – protect the physical cash/assets and the people handling the cash
- **Segregation of duties** - separate cash handling duties among different people

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- **Accountability** – ensure cash transactions are authorized, properly accounted for, documented and identifiable to specific cash handlers
  - **Reconciliations** – ensure all transactions are recorded correctly
  - **Monitoring** – regularly review processes to tighten controls, train staff, and investigate unusual activity.
1. **Safeguarding assets** - To help ensure a safe work environment, the following internal controls should be in place to protect the monies collected, assets and the staff handling the cash.
- a. Checks, cash, receipts and similar items shall be safeguarded at all times. Physical access shall be restricted to authorized personnel.
  - b. All cash must be stored in an individually secure container unique to the specific cashier.
  - c. At the end of each day, any cash not deposited should be stored in a secure, fire-proof safe or other secure method. The degree of security provided by the storage facility should be commensurate with the amounts being stored.
  - d. Keys, combinations and passwords should be given to as few people as is necessary and should be changed periodically, or when someone leaves the department.
  - e. Documents used in cash related transactions shall be safeguarded against re-use, tampering, or unauthorized disposal.
  - f. All money received as payments to the COF must be promptly receipted and deposited by the receiving department in the designated bank or forwarded to Revenue Management for receipting and depositing in the city's authorized bank account.
  - g. All money must be deposited within three business days of receipt. Deposits must be made intact and include all money received. This includes contributions and grants received in bank account electronically via Electronic Funds Transfer (EFT).
  - h. Cash related transactions shall be recorded promptly during each step of the cash handling function and custodial changes will be reflected.

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- i. Receipts will be issued for monies received.
  - j. City departments may accept only checks in U.S. dollars drawn on U.S. banks or U.S. branches of foreign banks. The checks must contain ABA encoding (i.e., machine-readable codes at the bottom of the check). Third-party checks are not acceptable as a means of payment.
  - k. Personal checks are for payment of fees and cannot be cashed.
  - l. Checks received in collections shall be endorsed upon receipt and collections shall be safeguarded until deposit is accomplished.
  - m. Adequate physical controls must be maintained over cash and receipt documentation from the time of receipt to deposit in the bank in accord with record Retention requirements of the city's records policy.
  - n. Electronic funds transfer and direct deposit shall be used where feasible and advantageous. Remote deposit, or an acceptable method to provide for secure, electronic transmission of checks is to be used.
  - o. Cash balance(s) held shall be maintained at the minimum amount needed to cover current transactions.
  - p. Approved price lists shall be published and provided to customers and cashiers to ensure a control over income for goods and services.
2. **Segregation of duties** - Cash handling duties should be performed by different people so that no one person has control over the entire cash handling process. Separating the cash handling duties among different people will minimize the risk of errors, decrease the opportunity for fraudulent activity and increase the chance of detecting errors.
- a. Cash management related duties, such as maintenance of accounts receivable, cashiering, accounting, and collecting funds shall be segregated to the extent practicable.
  - b. Only properly designated employees shall handle imprest (petty cash) funds, disbursement certifications, and collection duties. Funds will not be comingled.

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- c. Unnecessary clerical routines and handling of cash or cash related documentation shall be eliminated to lessen the risk of loss and exposure to errors.
  - d. Cash derived from collections and cash used for disbursements shall not be commingled.
  - e. Incoming cash must be counted and receipts/bank deposits should be developed by two or more persons authorized to perform these functions.
  - f. Credit shall be extended only when authorized by a designated official who is aware of the Department's credit policies.
3. **Accountability** – Each receipting department needs to ensure cash transactions are authorized, properly accounted for, documented and identifiable to specific cashiers/handlers. Ensuring accountability among each staff member also helps to reduce the risk of lost or stolen cash receipts and incorrect recording of transactions. Any suspected loss or theft of funds shall be immediately reported to the Central Cashier.
- a. Cash related transactions shall be fully documented so that an undisputable audit trail exists.
  - b. Receipts will be issued to customers using an acceptable control system.
  - c. Departments that receive money shall develop **written** procedures for custodial control of funds, to collect and transmit funds to the central cashier, to deposit funds into a COF depository account and to maintain sufficient documentation to meet audit requirements.
  - d. Supervision of cash management activities shall be strictly and continually administered.
  - e. Employees handling money will have the necessary knowledge and skills to perform the job.
  - f. Records of money received must be totaled and balanced by authorized employees.
  - g. The approval of adjustments to cash related transactions shall be administratively controlled.

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- h. The accessibility to funds and fund records shall be restricted and administratively controlled.
- i. Employees actually receiving and handling cash are responsible for:
  - i. Ensuring that all transactions are processed in accordance with city and departmental policy
  - ii. Entering payments from fees, services, and/or sales into the applicable receipt software in accord with city and departmental policy
  - iii. Tabulating fees due in accordance with city and departmental policy
  - iv. Counting money, giving change and issuing receipts to customers provided from the POS system or manual receipts from approved receipt books issued from the Central Cashier
  - v. Maintaining sufficient amounts change in the cash drawer
  - vi. Balancing cash drawer to receipt transactions at least daily and reporting overages or shortages to management
  - vii. Keeping funds physically secured
- j. Department management is responsible for:
  - i. Developing and issuing a departmental guidelines for handling and safeguarding cash in the department
  - ii. Identifying which individuals have access to cash handling processes and documenting their respective responsibilities
  - iii. Ensuring each person acting as cashier has a separate drawer change fund
  - iv. Ensuring there is a process in place to identify irregularities and a tracking system back to specific individuals
  - v. Approving returns, refunds and void transactions
  - vi. Overseeing the preparation of departmental bank deposits
  - vii. Depositing all receipts in accordance with this and departmental policy
  - viii. Providing a secure and safe environment to ensure cash is physically secured
  - ix. Resolving cashier overages or shortages

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- x. Ensuring deposit journal entries are recorded in a timely fashion
  - k. The Central Cashier is responsible for:
    - i. Providing oversight of receipting and depositing actions within the city
    - ii. Assisting departments in developing their departmental guidelines by providing templates, examples and training for department personnel
    - iii. Balancing receipts and processing deposits daily
    - iv. Assisting in departmental reconciliations
  - l. The Finance Department is responsible for:
    - i. Posting journal entries
    - ii. Reconciling cash receipts and deposits to the bank account
    - iii. Providing accounting guidelines and audit support
4. **Reconciliations** – Management and/or designated staff will ensure all transactions have been recorded correctly, (completely and accurately). Reconciliations should occur on a recurring and timely basis. Cash handling techniques and methods change as people and processes change and as new collection technologies evolve over time.
- a. Cashiers will receipt and balance and deposit funds daily.
  - b. Management will prepare or review documentation to reconcile billings, collections and deposits made by cashiers in the respective departments.
  - c. Serially numbered forms shall be used to document cash related transactions to enhance reconciliation and accountability.
  - d. Cash collection documentation totals must be compared and reconciled to bank deposit receipts on a regular basis.
  - e. Bank deposit receipts must be compared and reconciled to the bank deposit records.

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- f. Provisions shall be made for the regular review and comparison of authorization and transaction documentation to detect errors and duplicate payments.
  - g. Cash related accounts shall be frequently and regularly reviewed and reconciled with subsidiary records.
  - h. Deposits shall be reconciled against records of funds received.
  - i. Cash clearing/suspense will be reviewed and actions taken to remove the suspense item(s).
5. **Monitoring** - Management and/or designated personnel will continually review cash handling processes to ensure they are being followed, train staff, and investigate unusual activity. The following reviews should be done on a regular basis:
- a. Employees who are assigned cash related duties are to be trained and acknowledge and accept their responsibilities. The Central Cashier and Departmental supervisors will train and monitor new staff and provide continual training to existing staff.
  - b. The Central Cashier will be notified and reconcile receipts and deposits made in receiving departments using processes, tools and methods established in the city's fiscal policies and practices.
  - c. Management will perform physical reviews and will use computer edit programs to the maximum extent possible to disclose or reduce the incidence of error in cash related transactions. This includes, but is not limited to:
    - i. Review cash over/short account and investigate large or unusual amounts.
    - ii. Review cash receipts ledger for unusual items or tampering
    - iii. Review and approve returns, refunds and void transaction logs
  - d. Management will set and periodically review computer system security access to revenue management software applications.
  - e. Management and/or designated staff will provide customer statements on a regular basis for recurring services (i.e. utility bills).
  - f. Management will review overdue accounts on a regular (i.e. monthly) basis and perform follow-up action as required.

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- g. Prompt responses shall be made to reviews performed by Auditor(s) on cash management activities to correct cited deficiencies.

### C. Recording Money Received

Departments that receive money must record each transaction using the approved city cashiering software at a cash register/cashier station in the presence of the customer (or payer) or other method approved by the Central Cashier. Receipts will be issued to the payer for all face to face transactions. Online payment methods will provide for receipts to be obtained by the payer.

- a. **Use of Manual Receipt Books.** Periodically, the cashiering software may not be operating as intended and a manual receipt may be necessary to provide to the payer. All amounts must be spelled out and a notation made on each receipt specifying whether payment was by check or currency and the purpose of the payment and who receipted the money. The original receipt must be provided to the payer if the payer is present or when the payment involves currency. Whenever a receipt is voided, the voided receipt must be properly explained and both copies kept on file. Official receipt books will be numbered, controlled and assigned from the Central Cashier. Departing cashiers and those who no longer serve in that capacity, will return books to the Central Cashier for final drawer closure and reconciliations as necessary. Manual receipts are to be recorded in the city's cashiering software when available.
- b. **Departments Unable to Issue Receipts.** Every department not having a cashier but with a reasonable expectation of receiving payments in currency or negotiable instrument should obtain an official receipt book from the Central Cashier. Departments that are unable to issue an acceptable receipt should not accept payments. If the payer must transact in currency and the department cannot issue an acceptable receipt, the department will have an

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employee accompany the payer to a designated cashier to accept money and issue a receipt. The designated cashier will receipt and deposit the payment.

### **D. Control Guidelines**

To help protect the city's assets from theft or misappropriation, departments receipting money should follow policies and procedures, including the following.

1. **Checks Made Payable to the City.** All checks should be made payable to "The City of Franklin" and **not** to specific departments or any city official or employee. Checks should be endorsed upon receipt of the check. The receiving department should be indicated on the endorsement stamp. Checks should be for the exact amount due. No personal checks will be cashed.
2. **Separation of Duties.** Employees who invoice customers or record payments in accounts receivable records should not have access to money received. An employee who does not handle money received should perform reconciliations. A reconciliation consists of comparing the original receipts to the deposit document printed from the city's accounting system and the official accounting records. If receipting departments are unable to separate duties, the Central Cashier should be contacted to help find an alternate solution.
3. **Safekeeping of Money Received.** Departments receipting cash should ensure that funds are protected until they are deposited or transmitted to the Central Cashier, as follows:
  - a. Proper safekeeping facilities should be used.
  - b. Deposits of monies should never be sent through inter-office or U.S. mail.
  - c. Safe combinations should be changed whenever security is compromised or knowledgeable employees leave the department.
  - d. Each department will designate responsible employees to have access to funds stored in a department.

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- e. Currency and undeposited checks should not be left overnight in unsecured locations.
- f. Checks deposited (remote deposit) will be retained and secured in accord with city's record retention requirements.
- g. Cash deposits will be transmitted/transported to the Central Cashier for depositing daily. Deposits are made daily by secure courier operating from the Central Cashier's office. If a deposit from a remote office includes large sums of cash, the department should consider:
  - i. Using courier services (coordinated with the Central Cashier)
  - ii. Making deposits more frequently
  - iii. Obtaining a Police escort to transport the deposit to the Central Cashier for large sums of cash

### **E. Cash Register/Cashier Station Procedures**

1. **Written Procedures.** Cash register/cashier station procedures should be established **in writing** by the department. At a minimum, these procedures should include:
  - a. Documentation and approval of cashier overages and underages
  - b. Documentation and approval of voided transactions
  - c. Documentation of beginning change fund counts by cashiers (i.e., before the first transaction involving that fund, that cashier, or both)
  - d. Proper end-of-day reconciliation and close out steps and documentation
  - e. Tape and records retention procedures
  - f. Other procedures considered necessary to ensure proper custodial control exists of monies and records pertaining to billing and receipting of monies due the city

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2. **Separation of Duties.** Access to cash register drawers should be limited to one cashier at a time. Comingling of funds by use of more than one cashier of a single drawer is not allowed. Following this procedure can help pinpoint responsibility if a shortage or theft occurs. However, in certain situations a cashier may remove a drawer and “log out” at a particular register (e.g. lunch break when another cashier activates their individual drawer).
3. **Clearing Cash Registers.** Cashiers should never clear cash registers that have resettable cumulative totals. If available, a "clear" key should be placed in the custody of a department employee who has no monetary responsibilities and does not operate the cash register.
4. **Retaining and Documenting Transactions.** Cash register (printer) tapes and transaction documents should be retained for audit and be maintained neatly and stored safely. Some suggestions for retaining tapes are:
  - a. Tapes should be arranged in layers of one day or, at the most, one week.
  - b. Beginning and ending readings should be the first and last items, respectively, on each tape.
  - c. Tapes should never be broken.
  - d. Approximately two inches of blank tape should be included before the first reading and after the last reading. The date of the transactions and the cashier's name should be written at the end of the tape for easy identification.
  - e. Transaction numbers (if the cash register prints them) should be consecutive from tape to tape.

### **F. Frequency of Transmittals and Deposits**

To comply with city policy and state law, money received should be deposited daily but **shall be deposited no later than three business days of receipt**. However, whenever larger amounts of money are involved, departments should make deposits of cash more frequently. The Central Cashier will work with the city’s banking partner, Finance and individual receipting departments to ensure funds are deposited in a timely manner.

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### G. Preparing Bank Deposits

Departments should follow the procedures below when preparing bank deposits:

1. A bank deposit ticket/deposit report covering money received shall be prepared by each cashier. Cashier deposits are made separately for cash, checks and credit card payments. The checks should be properly endorsed and listed on the deposit ticket or supporting documentation with sufficient information to identify the payer (e.g., payer's name, receipt number) and the amount. The original deposit ticket should accompany the deposit to the bank (if manually submitted). One copy goes to the Central Cashier, and a copy remains in the department's cashier files.
2. All checks deposits funds electronically using "Remote Deposit" or other acceptable means or should be sealed in an envelope, sealed bag, or locked money bag along with the deposit ticket and transmitted to the Central Cashier for depositing into the city's bank account.
3. Cash deposits are delivered directly to the Central Cashier for depositing (currently done by bank provided courier). The money should be in a locked or sealed bag or be counted by the cashier's office. The printed deposit document should accompany the deposit. This document should be stamped (recognize change in custody) in the Central Cashier's office and should be retained in departmental files.
4. Debit and/or credit card receipts are to be recorded and a deposit made for those payment types as an electronic deposit.
5. Deposits should be processed in one of two ways:
  - a. **Electronic deposits** - The department cashier enters deposit information into the bank's software, the cashing software and prints the deposit documentation. Electronic deposits are made for checks and credit/debit card

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receipts. Deposits are reviewed and released by the Central Cashier prior to releasing to the bank daily.

- b. **Manual deposits** – Cash received will be recorded on a manual (paper) deposit and funds/documents will be forwarded to the Central Cashier who will review and process using the bank's courier daily.

### **H. Receipt and Deposit Documentation**

Receipt information will be entered into the city's cashiering system to include the responsible employee's name and department, receipt date, account or bill number (if applicable), receipt transaction number (created within the system), dollar amount, method of payment, general ledger account number(s), description of item(s), and customer or payee to be credited and other pertinent data required to meet audit requirements.

Deposits will allow reconciliation back to the individual receipts recorded above. The deposit ticket should indicate the date of the deposit, receipt transaction number(s), payer's name, item description(s), amount(s), deposit ticket number, general ledger account number(s), and other pertinent data as required to meet audit requirements.

### **I. Transporting Funds for Deposits and Change**

Each cashier will have a balance in their cash drawer commensurate with transaction volume and items to be receipted. This amount is kept in the drawer for the purposes of providing change for cash receipts. An initial amount will be provided each cashier and will be turned in when the responsibilities cease to exist. Changes to the balance, including requests for change, will be processed thru the Central Cashier. Generally, check and credit card receipts are deposited electronically. Cash receipts will be processed manually thru the Central Cashier via daily cash deposits. It is the responsibility of each remote cashier to secure and transport cash to the Central Cashier daily. Departments should consider using alternative methods to transport large cash deposits. This should be coordinated thru the Central Cashier and includes the use of a Police Officer to escort the employee transporting the funds. These deposits or change requests should be placed in a sealed bag or locked money

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bag. Deposits should **not** be sent through interoffice or U.S. mail. The transfer of responsibility should be documented as follows:

1. If the transmittal is for deposit, the Central Cashier will sign for the funds received to indicate a change in custodial control. The Central Cashier will process the cash deposit.
2. If the transmittal is to obtain change for the receipting department, the department should request change to the Central Cashier and sign for the change received.

**Note:** A count should occur with each transfer to ensure both parties are in agreement with the funds transferred.

### **J. Credit and Debit Cards**

Departments that **regularly** receive payment for goods and/or services in routine operations are eligible to accept credit and debit cards as an additional method of payment in accordance with provisions of the city's Alternative Payments Acceptance Policy (Resolution 2012-57). Departments interested in accepting credit and debit cards must request approval from the Central Cashier and obtain assistance to ascertain that proper controls and procedures are in place before accepting credit and debit card payments.

Three types of electronic transactions may be made - in person through point of sale (POS) terminals, where the card is present, or remotely using the Internet or by calling into the applicable cashier and making payment. Departments accepting credit and debit cards must develop specific policies and procedures that articulate a framework and security structure. At a minimum, the policies and procedures must contain complete descriptions of the following:

1. Credit card processing application(s) to be used (e.g. in-person or remote)
2. What services/fees may be paid via credit/debit card.

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3. Steps for recording and reporting deposits into the city depository.
4. Steps for handling voids, returns, and all costs associated with transactions.
5. A statement that the participating departments have reviewed the policies with the Central Cashier and each employee accepting card payments and supervisors reviewing receipts.

### **K. Credit and Debit Card Deposits**

Each payment relies on the electronic capture of data necessary for processing the transaction. Departments or units that receive credit and debit deposits should enter deposit information into the city's accounting system. Departments or units that are unable to enter deposit information must receipt and record data for each deposit and forward to the Central Cashier for processing and posting to official records. Batch release reports generated by the POS terminals or the Internet payment system must be attached to the daily cashier balancing report, which includes deposit(s) made.

1. In Person via POS Terminal Transactions. Cardholder and transaction information is swiped or keyed into a POS terminal and electronically submitted to the card processor for authorization and approval. At the close of each business day, the department cashier(s) reconcile all transactions receipted to the actual sales drafts and transmits the batch of transactions to the card processor for settlement payment to the city. Departmental or unit sales drafts must be maintained in accordance with city record retention requirements.
2. Remotely via Internet Transactions. Cardholder and transaction information is captured via the Internet and transmitted electronically to the city's processor for authorization and approval. Each day at a predetermined time, all approved transactions are submitted by the processor for settlement. The Central Cashier will receive a daily batch release report detailing all transactions processed by its Web site. This report must then be reconciled with orders received and processed during the same time period. The Central Cashier will post the receipt(s) to

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customer accounts and the deposit from the processor. Documentation must be maintained in accordance with city record retention requirements.

3. Remotely via Phone (call in). Cardholder and transaction information is provided to the Cashier and recorded in the processor's software for authorization and approval. The Cashier will also post the receipt to the accounting software. Each day at a predetermined time, all approved transactions are processed by the processor for settlement. The Cashier will receive a daily batch release report detailing all transactions processed by its Web site. This report must then be reconciled with orders received and processed during the same time period. The Cashier will post the receipt(s) to customer accounts and the deposit from the processor. Documentation must be maintained in accordance with city record retention requirements.

### **L. Erroneous and Void Transactions**

The Central Cashier will be notified of erroneous and disputed charges. Void transactions are inevitable and instructions for handling will be developed in departmental guidelines, including the level of supervisory approval. The receipting software will accommodate void transactions by recognizing the payer information and cashier voiding the action.

### **M. Refunds**

The city returns funds to customer/payer (individuals, governments, institutions or companies) for a variety of reasons including: overpayments, duplicate payments, payments received in error, cancellations, sureties and deposits. Each department that issues refunds must develop and follow its own policy concerning the amount and allowability of refunds. These refund policies must be reviewed and approved by Finance and the Central Cashier. Departments are responsible for entering their own refunds in the approved software and ensuring appropriate steps are taken for administration of the refund action (e.g. overpayment is credited to the customer's account). Each refund must be supported by documentation that includes:

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1. The name of the person, institution or company receiving the refund (original payer)
2. The mailing address
3. The reason for the refund
4. The receipt number or deposit information of when the money was originally received
5. The dollar amount of refund
6. The general ledger account where the refund is to be charged (usually the same general ledger account of the original receipt)
7. The department head or designee's approval

The refund form or supporting documentation must be retained in accord with records retention requirements of the city.

### **N. Custody of Drug Funds**

The COF Police Department routinely maintains funds for the purpose of conducting undercover operations. Specific practices to control of these funds are covered by the State of Tennessee. Refer to Comptroller of the Treasury Procedures for Handling Cash Transactions Related to Undercover Investigative Operations of County and Municipal Drug Enforcement Programs for information on handling these funds.

### **O. Bank Reconciliation**

Bank accounts will be reconciled by the Finance Department on a monthly basis. The Finance Director or designee receives or obtains the bank statements and reconciles against deposits from the various receipting departments.

### **References**

- Tennessee Comptroller of the Treasury Internal Control and Compliance Manual for Tennessee Municipalities
- Tennessee Comptroller of the Treasury Audit Manual

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- Tennessee Comptroller of the Treasury Procedures for Handling Cash Transactions Related to Undercover Investigative Operations of County and Municipal Drug Enforcement Programs
- Tennessee Comptroller of the Treasury Accounting Manual for Recipients of Grant Funds in Tennessee
- City of Franklin Alternative Payments Acceptance Policy and Procedures (Resolution 2012-57)
- City of Franklin Records Retention Policy (MTAS Records Retention Manual)
- GFOA Best Practices Guidelines (various)