



## **YAKIMA COUNTY TREASURER**

Ilene Thomson  
County Treasurer

# **CASH HANDLING POLICIES AND PROCEDURES**

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128 North Second Street, Room 115 • PO Box 22530 • Yakima, WA 98907-2530  
Phone: 509-574-2800 • FAX: 509-574-2801  
[www.yakimacounty.us/treasurer](http://www.yakimacounty.us/treasurer)

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## **YAKIMA COUNTY TREASURER CASH HANDLING POLICIES AND PROCEDURES**

### **Purpose:**

To establish effective internal controls for cash handling and receipting in order to safeguard public resources, protect employees, and assist in fraud prevention.

### **Authority:**

The following duties of the County Treasurer are defined in RCW 36.29.010:

- Shall receive all money due the County and disburse it on warrants issued and attested by the County Auditor;
- Shall issue a receipt in duplicate for all money received other than taxes; the Treasurer shall deliver immediately to the person making the payment the original receipt and the duplicate shall be retained by the Treasurer;
- Shall maintain financial records reflecting receipts and disbursement by fund in accordance with generally accepted accounting principles;
- May provide certain collection services for county departments.

### **Custodial Responsibility & Liability**

A custodian is personally responsible for all County money within his/her control and may be held liable for any loss occurring, unless the loss was caused by an act of God, a theft, or a statutory exception.

- All County cash handlers shall comply with Yakima County's Cash Handling Policy. Failure to do so may be subject to disciplinary action.
- All cash handlers who obtain custody of County funds may be held personally liable for losses, until the money is deposited with the County Treasurer.
- All transfers of custody of County money to the Yakima County Treasurer shall be documented on appropriate forms. Documentation must include the breakdown of tender types, the department for whom the deposit is being made, and the signature of the person completing the form on behalf of the department.
- A departmental cashier who issues a written receipt accepting custody of County money is liable for the timely deposit of those funds. The liability for timely deposit starts with the original receipt of County funds by the individual and ends when the money is deposited with the County Treasurer or bank.

## **Goals:**

It is our goal to provide guidelines and policies to establish and maintain both accurate cash handling and receipting procedures for the purpose of:

- Determining accountability over receipt of public funds.
- Supporting an internal control environment for all districts and departments.
- Ensuring effective safeguards are in place.
- Establishing guidelines that ensure the integrity of compliance with Yakima County business and financial reporting.
- Ensuring appropriate cash handling and receipting goals are met, as well as State and Yakima County policies are followed.
- Ensuring appropriate action is taken when discrepancies are identified.
- Informing top management of critical cash issues that cross departmental lines and have broad impacts.

## **Expectations:**

Departments are expected to provide secure surroundings for employees who handle cash and keep them informed of all County receipting policies and procedures. Each department should schedule periodic audits of the internal controls set forth in this document and request training. The Treasurer's Office is available to assist with this training as needed.

All employees involved in the handling of monies are expected to be accurate and efficient when processing customer payments, making change, or accepting checks. They are also expected to safeguard County funds against loss, and to establish and maintain good customer relations. This includes the signing of the statement provided at the end of these guidelines and policies.

## **General Guidelines:**

As a cash handler, you are representing Yakima County. This is a pivotal position in which you are responsible for the following:

- Receive payments from customers which can be in the form of cash, check or other forms of payment (ex. Credit, debit, wired funds, etc)
- Establish and maintain positive customer relations.
  - When a taxpayer or citizen arrives, greet them pleasantly.
  - When customers have questions, answer them professionally.
  - Always remember, the image of Yakima County starts with you.
- Perform operations according to established County procedures, including balancing cash daily.

- Protect the assets of the County through sound loss prevention practices (internal controls).
- Assist in other cash handling activities as directed by your supervisor.
- For districts and departments, funds received must be deposited with the County Treasurer within 24 hours (RCW 43.09.240). At the Treasurer's discretion, an exception may be granted up to one week per deposit. Please contact the Treasurer's Office for further information regarding this exception.

### **Internal Controls:**

Strong internal controls for cash collection are necessary to safeguard public resources and protect employees from inappropriate charges of mishandling funds by defining their responsibilities in the cash handling process.

Internal controls are to be established following basic internal control concepts and are to aid in the assurance that the accounting records are accurate and in conformity with generally accepted accounting principles.

### **Safekeeping and Security Access:**

- Money should never be transferred between employees without being documented with a change request form. Money must also be double counted, with each individual present.
- Forms of tender should be held in a secure location (best practice is in a safe) at all times. Source documents should be kept in secured areas. This includes documentation of voided receipts, payment stubs, etc.
- Unless absolutely necessary, un-receipted funds should not be held overnight. Deposits held overnight should be in a secure and locked safe and properly identified by a supervisor. Access to the secured area should be restricted and should remain locked when not occupied.
- Secured areas should be protected using registers, safes, or locks (not a desk drawer).
- A limited number of keys, passwords, or safe combinations shall be issued and monitored by a designated Supervisor or Manager. Additionally, each user should be assigned unique usernames/logins and passwords for the receipting system.
- The keys, passwords, or safe combinations should be changed periodically and/or when employees leave. A Supervisor or Manager will have the authority and control to do so.
- All deposits being transported to or from the Treasurer's Office or to a remote deposit location should be kept in a locked bank bag or other tamper-proof devices.
- If possible, cashiers should have limited system permissions that do not include the following:

- Void permissions – a cashier should not have permissions to void their own transactions.
- Closing a cash drawer out of balance – a cashier should not be able to close their system cash drawer out of balance; an employee with elevated permissions should verify their drawer amounts prior to closing the cash drawer.
- If the POS or receipting system does not have the ability to control permissions at the level identified above, then management should implement sufficient controls.

### **Segregation of Duties:**

- No individual is to have complete control in the handling of cash, i.e., no one individual should be responsible for the actual handling of money, recording receipt of money, depositing funds and the reconciliation of the bank.
- Employees responsible for monitoring pre-numbered receipt forms (manual receipts) should not be cash handlers.
- Each employee assigned cash handling responsibilities should have an individual user ID to receipting systems.
- Each cashier should have their own cash drawer that is not accessible by any other employee to provide individual accountability if a loss should occur.
- Procedures on all cashiering and cash control procedures are to be maintained such that the organization could continue to operate if a key employee is not at work.
- No cashier shall be permitted to accept a payment for family members.
- Periodic drawer audits should be performed by a separate individual who does not have a cash drawer assigned to them. This audit should be conducted at random points in time and without notice to the individuals assigned to the cash drawers.

### **General Receipting:**

- Each cash drawer should include bait money with a security device alerting security in the event of a robbery. Cash and coins should be kept tidy, with bills facing the same direction and coin and bill denominations kept in separate compartments. Large sums of bills should be bundled appropriately.
- Each cashier shall be assigned their own cash drawer, to which they check out daily and sign a log for their keys. This should be counted by the cashier assigned to the cash drawer prior to beginning each day's receipting activity as well as at the close of each day.
- Cashiers shall never leave unsecured drawers unattended, and shall never allow another individual access to their drawer except with the instance of a cash offage. In this situation, a supervisor or manager should verify the drawer amount. Additionally, if a cashier is to be out of the office for an extended time or is returning from an absence, the drawer amount should be verified in the presence of a supervisor or manager.

- When accepting cash, count the currency presented and verify to the amount expected to receipt. Foreign funds, in the form of cash or checks, will not be accepted by Yakima County. When possible, currency should be counted within visibility of security cameras.
- If a currency counter or discriminator is available, process the cash through the machine for a double verification of the amount. If the machine is a currency discriminator, this process will identify any suspicious or counterfeit bills.
- When receipting large amounts of cash, a secondary count by a supervisor or manager is recommended.
- Keep the money received from the customer separate from other funds until the receipt has been created and change has been given, if applicable.
- If payment is made via check, ensure the written and numeric amount match and that the amount also matches the expected transaction amount. The check must also be signed.
- Receipting of third party checks is not permitted.
- It is against Yakima County policy for an employee to cash checks from public funds.
- Verify that the check is made payable to the correct district or department and endorse the back of the check. If receipting in the Treasurer's Office, ensure that the check is endorsed by the correct district or department.
- Receipt the transaction and ensure the following information is captured:
  - Identification of the payor
  - Dollar amount received
  - Mode of payment (cash, check, credit card, other)
  - Purpose of the payment
  - Identification of the employee receipting the transaction
- Receipts should be system-generated or pre-numbered and imprinted with the name of the district or department. Generic receipt forms should not be used unless there is a system failure.
- In the event of a system failure, manual receipts are to be separately checked out to each cashier. A log documenting the pre-numbered receipt numbers for each cashier are to be signed for by the manager and kept in a secured area. Once the system becomes available, manual receipt transactions are to be recorded in the system with the manual receipt number recorded with the transaction.
- When change is due, count the money back to the customer to ensure you are providing the correct amount of currency.
- Once the transaction is complete, a receipt must be provided to the customer for all payment types.
- If a receipt is voided, 'VOID' must be written clearly on the receipt with the date and reason for void. The following guidelines should also be applied:

- The employee who voids the transaction must be different than the employee who processed the original transaction.
- Signatures of both employees should be displayed on the receipt.
- The replacement receipt number should be written on the voided receipt to tie the transactions together.
- Void receipts should be periodically audited (not less than once per month) to ensure the numerical sequence of receipts is intact.

### **Out-of-Balance Transactions:**

- Shortages or overages should be investigated and corrected to the maximum extent possible.
- Security permission should never be granted for a cashier to close their own drawer that is out of balance. When a cashier realizes that they have a shortage or overage, a secondary count should be performed by a supervisor or manager.
- No personal funds should be used to correct over/shorts.
- Any counterfeit currency identified by a bank should be recorded as a shortage.
- Known loss, suspected loss, or theft should be reported immediately to the Department Supervisor.
- The Department Head/Elected Official should immediately report the loss to the County Treasurer any time the loss is over \$50.
- The County Treasurer should immediately report the loss to the State Auditor's Regional Audit Manager.
- A report shall also be made by the County Treasurer to the Prosecuting Attorney.
- Do not attempt to correct the loss. Report it as previously stated.
- No records related to any suspected loss should be destroyed; records should be kept as documentation for a period of six years.

### **Bank Deposits and Reconciliation (per Washington State Auditor's Office Internal Control Procedures):**

- More than one employee should open the daily mail, with a separate individual recording the receipt of payment.
- Checks received in the mail should be reviewed for accuracy (ex. proper payee, date, signature of payor, and check amounts). Checks with obvious inaccuracies should not be included in the deposit.
- The daily receipting activity should be reconciled to the bank deposit slips and to the check register on a regular basis. This should be performed by someone other than the employee who received the transactions.

- A duplicate copy of the bank-validated deposit slip, listing the modes of payment, should be retained by the district or department.
- The bank statement reconciliation should be performed by an employee who does not have custody of or access to cash during any point in the receiving and deposit process. This reconciliation should include comparing the bank deposits to the recorded receipt transactions in the general ledger.
- Bank deposits should be physically safeguarded using bank bags with locks or other tamper-proof devices.
- Access to the cashiering area should be appropriately restricted whenever possible.
- Access to the safe or vault should be limited and the combination should be changed periodically.
- There should be one cash register (or drawer) per cashier. This enables assignment of responsibility for cash to a specific individual at all times.
- Bank deposits are to be collected daily by armored car service. At the time of pickup, the employee is to verify, based on the armored car log, that all bags are provided to the courier. The bag number and dollar amount contained in each bag are to be verified prior to providing the bank bags to the courier.

### **Counting Currency:**

Whether you are receiving cash or counting change, it is very important to be comfortable with the process. There are three common ways of counting currency to ensure that no bill is double counted. Find the method that works best for you and always count the currency at least twice to ensure you get the same amount.

#### **Hand-to-Hand Method:**

- Separate bills into denominations with all the bills facing up and count the largest denomination bills first.
- Place bills in one hand and transfer them to the other as you count.
- Check each bill as you count for the correct denomination and the items listed above.

#### **Hand-to-Table Method:**

- This method is identical to the hand-to-hand method except you place the cash on the table as you count.

**Walk-Through Method:** Use for counting new money and for cash drawer balancing.

- Separate each denomination and place in separate piles.

- Use the thumb and forefinger on one hand to lift back the corner of each bill. Use the thumb and forefinger of your other hand to hold back the counted bill.
- This method allows you to check each bill closely to ensure the correct denomination.

Regardless of the method you use to verify currency, always ensure that you are comfortable with the process in order to eliminate errors.

### **Counting Coins:**

As with counting currency, establishing a set routine for counting coins will ensure accuracy. When possible, store coins in coin wrappers, or rolls, for easier and more accurate handling. When coins are received, always count each coin. Do not count by building a stack, then comparing the height of other stacks. When you open a wrapper or roll of coins, always empty the entire package and verify its contents.

The following six kinds of U.S. coins are issued:

<b>Value</b>	<b>Name</b>	<b>Metal Content</b>	<b>Roll / Count</b>
\$ .01	Penny	Bronze (copper/zinc)	50 in a roll = \$.50
\$ .05	Nickel	Nickel and copper	40 in a roll = \$2.00
\$ .10	Dime	Copper/nickel alloy	50 in a roll = \$5.00
\$ .25	Quarter	Copper/nickel alloy	40 in a roll = \$10.00
\$ .50	Half Dollar	Copper/nickel alloy	
\$1.00	"Silver Dollar"	Copper/nickel alloy	

### **Recognizing Currency:**

The United States Treasury Department is responsible for issuing currency for the United States. U.S. currency takes the form of notes engraved on special paper and comes in seven denominations, each bearing a portrait of different presidents and statesmen.

The front of the notes feature portraits of deceased presidents with whom the American people should be familiar with: George Washington is on the \$1 note, Thomas Jefferson on the \$2 note, Abraham Lincoln on the \$5 note, Alexander Hamilton on the \$10 note, Andrew Jackson on the \$20 note, Ulysses Grant on the \$50 note, and Benjamin Franklin on the \$100 note.

The back of the notes feature images reflective of the history of our nation: The Great Seal of the United States on the \$1 note, the signing of the Declaration of Independence on the \$2 note, the Lincoln Memorial on the \$5 note, The Treasury Building on the \$10 note, the White House on the \$20 note, the Capitol on the \$50 note, and Independence Hall on the \$100 note.

## Images of notes: Pre-Series 1996



Cited from the U.S. Department of the Treasury website: <http://moneyfactory.gov/home.html>





### Images of Notes: Post 1996

Series 1999 - 2003A



Series 1999 – 2003



Series 1996-2001



Series 1996-2001



Series 1996-2003A



Series 2006



Series 2004 and 2006



Series 2004 and 2006



Series 2004 and 2006



Series 2009



The face of a currency bill contains key elements: the denomination, Federal Reserve Bank seal, serial number, and Treasury Department seal. The value of each bill appears in ten places on the bill.

- The value amount of each bill is numerically posted on all four corners on both sides.
- The value is written out across the bottom of both sides.

United States currency also have the following security features within each bill to assist in eliminating counterfeit currency:

- Red and blue fibers are embedded in the currency paper (or fabric) to ensure that the reproduction of the bill is difficult.
- The Federal Reserve seal appears to the left of the portrait, which is embossed over the written dollar amount.
- The unique serial number of the bill appears in both the upper left portion and the lower right portion on the face of the bill.
- Denominations of \$5, \$10, \$20, \$50 and \$100 have a unique security strip running the height of the bill. This strip can be seen by holding the bill to the light and is in a different location for each denomination, see below.



### **Mutilated Money:**

There are specific federal banking regulations for the redemption of bills that are unfit or mutilated. A bill must be greater than 1/2 (50%) intact and in such condition that the denomination and both serial numbers listed on the front of the bill can be identified in order for it to be acceptable. Any bill without these minimum characteristics should not be accepted. Mutilated coins that are punched, clipped, plugged, fused, defaced or not readily identifiable, as well as Canadian and other foreign coins should not be accepted.

### **Recognizing Coins**

**\$ .01 Penny**



**\$ .05 Nickel**



\$ .10 Dime



\$ .25 Quarter



\$ .50 Half Dollar



\$ 1.00 Presidential Dollar



\$ 1.00 Sacagawea Dollar



### Detecting Counterfeit Currency:

Cash handlers can help guard against the threat of accepting counterfeit money by becoming more familiar with United States currency. The following may signal counterfeit currency and should be observed when cash handling:

- Lines are not sharp, crisp and clear.
- Red and blue fibers are not apparent.
- The bill feels different in size and texture.
- Shaded areas merge into the background.
- The bill is printed crooked or is badly spaced.

- Denominations or serial numbers vary on the same bill.
- Two or more bills list the same serial number.
- The incorrect portrait is printed on the denomination.

### **How to Handle Counterfeit Currency:**

If you suspect a bill is counterfeit, the following guidelines should be followed to the extent that the employee's safety is not in imminent danger:

- Do not return the bill back to the passer. If possible, delay the passer with some excuse.
- With the approval of your supervisor, contact your building security and/or your local police department. Once they have inspected it, if they agree it looks suspicious, they should take it to the bank for verification.
- Handle the counterfeit note as little as possible. Place it inside a protective cover, a plastic bag, or envelope to protect it until you place it in the hands of an identified police officer or security personnel.

The Yakima County Treasurer's Office strongly recommends purchasing a Currency Discriminator, which will verify the validity of a bill, as well as provide an amount of the currency received. Please contact our office at (509) 574-2780 for more information regarding this.

### **Accepting Checks:**

- All checks should be made payable to the applicable office receiving the payment, not the person holding the office.
- Cash should never be given back as change to a customer for a personal check, company check or cashier's check.
- Checks made out to a third-party payee should not be accepted.
  - For example, John Smith receives his Social Security check made payable to John Smith and is attempting to pay his property taxes with this check. This check would not be accepted, although the cashier could advise John Smith to deposit the funds in his bank and issue a separate check made payable to "Yakima County Treasurer".
- When accepting checks, always look for special fraud prevention instructions printed on the check. Examples include:
  - Look for the watermark on the back of this check before cashing.
  - Two signatures required.
  - Checks not to be issued over a set limit.
  - Checks over 180 days are not valid, and shall not be accepted.

## **Check Negotiability:**

The following requirements must be met to make a check negotiable or valid:

- The check must have a maker. A maker is a company or individual account holder with which the funds are being drawn from. The maker's name, address and telephone number should be printed on the upper left corner of the check.
- The amount must appear twice on the front of the check. It must be both spelled out (written amount) and printed in numbers (numeric amount). If there is a discrepancy between the written amount and the numeric amount, the written amount supersedes the amount in numbers.
- The check must be signed.
- If the routing number and account number are not pre-printed or visible at the bottom of the check, it should not be accepted.
- No checks drawn on foreign currency may be accepted.
- Checks must be written in black or blue ink only.

## **Credit Card Providers:**

The Treasurer's office has developed a wide variety of credit card options, including both over-the-counter and internet based transactions. Departments wishing to establish credit card options for their customers should contact the Treasurer's office for information and assistance regarding this option.

The following are guidelines outlined by the Washington State Auditor's Office regarding third-party receipting:

- A contract should be in place between the third-party vendor and the local government which outlines the agreed upon terms and establishes the responsibility for all parties involved.
- The contract should include details of the payment remittance process, as well as the responsibilities of each party relating to compliance with Payment Card Industry (PCI) requirements.
- The remittance of proceeds will be discussed between the County Treasurer and interested department, although it is required that the funds are electronically deposited in accordance with RCW 39.58.080 and RCW 43.09.240.
- The contract agreement with the third-party card provider must outline specific funding timeframes.
- All card payments are subject to PCI standards that protect credit card data. If you have questions regarding PCI compliance, please contact the Treasurer's office.

- Local government management is responsible for monitoring and oversight of revenue received by third-party vendors. There should be sufficient policies and procedures in place to reconcile financial records with bank deposits made by third-party vendors and to determine if fees charged for credit card processing are appropriate and meet the government's expectations.

For additional guidance regarding third-party receipting, please review the Third-Party Receipting guide in the Local Government Performance Center at [www.sao.wa.gov](http://www.sao.wa.gov).

### **Credit Card Transactions:**

The identified Best Practice for processing a credit card transaction is as follows:

- Verify the person using the card with their legal identification. The name on the card must match the name on the ID.
- Make sure you receive authorization or confirmation from the third-party vendor on every transaction before generating a receipt.
- Verify the expiration date on the card to ensure it is valid.
- Review identifying marks on the card, like holograms and logos.
- The Treasurer's Office requires each customer to sign a receipt confirming the credit card transaction amount, including the fee assessed by the third-party vendor, prior to finalizing the transaction.
- The guidelines outlined above under the General Receipting section should be followed when processing credit/debit card or eCheck transactions through a third-party vendor.

### **Identifying Security Features on Credit/Debit Cards:**

- VISA – The Mini-Dove design hologram may appear on the back on either side of the signature panel or on the front of the card above the Visa Brand mark. The Visa Brand mark must appear in blue and gold on a white background in either the bottom right, top left or top right corner of the card.
- MASTERCARD – A three-dimensional image with interlocking globes reflects light and appears to move when the card is rotated.
- AMERICAN EXPRESS – All American Express card numbers begin with a “37” or “34”. Some cards have a hologram of the American Express image embedded into the magnetic stripe.

## **Evacuation Procedures:**

In the event of an evacuation from the courthouse, the following procedures should be followed *as long as it does not place the employees in imminent danger:*

- Cashiers should secure all funds by locking cash drawers.
- Management should ensure that all cash drawers and other funds are secured in the safe and that the safe is locked prior to evacuating.
- Vacate the building as soon as possible.
- Always remember, protecting people is more important than protecting County funds.

## **Robbery:**

As a cash handler, you must be informed on the potential threat of a robbery and the procedures to follow during and after a robbery. The opening and closing of the daily operations are the most vulnerable time for a robbery to occur. Cash handlers should use caution when allowing customers into the facility during the cash opening or closing times.

## **How to Counteract a Robbery:**

The following guidelines should be implemented to the best of the department or districts ability to reduce the risk of robbery from occurring:

- Cash handling or receipting location should be clearly visible from the street or in a location with numerous people around.
- Be alert and aware of suspicious people around the location of the department or district. Make it a point to interact with suspicious people as they are less likely to conduct suspicious behavior if you make a point to acknowledge them.
- Vary banking routines on a regular basis.
- Be discreet about cash drawer limits and the amount of cash on hand.
- Process cash transactions in a secure cashier area and keep the cash drawer out of sight to the public, as much as possible.
- Do not keep excessive cash in your cash drawer. Utilize separate, locked overflow drawers for excessive cash amounts and complete bank deposits as needed to remedy this. Your department should have rules and regulations regarding the limits that may be kept in the cash drawer at any given time.
- Never allow unauthorized persons to enter the cashier area.

- Never leave cash items or other confidential items on the counter when you leave your work station. Place cash drawer in a secure location if you are going to leave the cashier area.

### **Security Devices-Bait Money:**

Security cameras should be located at points of entry and exit, as well as all visible areas in which interaction takes place with individuals cashiering. It is also recommended that facilities use security devices (ex. bill traps notifying security, panic buttons, etc) and/or bait money for additional security. At least semi-annually, test security equipment to ensure that it is operational. If bait money is used, it should be kept in your cash drawer in a place where you will not confuse it with regular currency (bill trap). The bait money serial numbers should be recorded and kept in a secure location. Bait money should be placed so that it can be given to the robber easily and not cause suspicion.

### **Procedures to Follow During a Robbery:**

- Always assume there is a weapon, even if you do not see one. Once a robbery begins, your only mission is to maintain and preserve your safety, until the robber leaves.
- Anything you can remember about the weapon is helpful, such as which hand is holding the weapon, if it was a knife, revolver, automatic, or shotgun (sawed-off, single or double barreled).
- Be polite and accommodating. A nervous person is committing the robbery. Do not upset or antagonize the robber. The calmer you are, the calmer the robber will remain.
- Keep talking to the robber. Explain every movement you make such as, "Now I am taking a key out of this drawer to unlock..." Avoid making quick movements that might alarm the robber.
- If someone is in the back room or is expected in the office, tell the robber.
- Do exactly as the robber asks. Do not appear to be stalling. By actions and words, indicate you will cooperate.
- Attempt no heroics. You may put the lives of innocent people in jeopardy when you try to be a hero.
- If possible, remember to include the bait money.
- Observe the robber but do not stare. Try to remember the distinguishing features of the robber. You will be asked to describe the robber at a later time by completing a Police Department description form.
- Post height markers on doors to assist with estimating the height of the robber.
- Listen to voice inflections, slang, accents, and names.

- Do not leave the premises or call 911 until it is safe to do so.

### **Procedures to Follow After a Robbery:**

Once the robber has left the building, engage the alarm button (if possible) and follow these steps:

- Close your cash drawer, lock the front door and notify the Elected Official/Department Head or your supervisor about the robbery.
- Call 911 and stay on the line until instructed to hang up. Provide 911 with the following information: your address, your name and title, where in the building you are located, and what happened.
- Speak to no one, other than the Elected Official/Department Head or your supervisor, until you have talked to the police and have completed a Suspect Description Form.
- You may be asked to take names and addresses of those who witnessed the robbery.
- No one, except the police and the Elected Official/Department Head or your supervisor should be allowed in the facility after the robbery.

### **Robbery Reporting Format:**

One of the most important aids to Law Enforcement Officers in an investigation of a robbery or attempted robbery is an accurate and complete physical description of the robber(s). The reliability of a physical description is often dependent upon the composure and alertness of the witness. To obtain the necessary elements of a good physical description, always attempt to identify the following:

- Distinguishing characteristics of the person and his/her clothing. Be observant and take notice of: facial features, approximate age, height, weight, scars, piercings, tattoos, and mannerisms.
- Listen for accents and speech peculiarities.
- Rather than attempt to estimate age, height, weight, etc, the witness can mentally compare the suspect with him/herself or some other person.

As soon as possible after a robbery or attempted robbery, all witnesses, independent of each other, should record their observations. This data should not be entrusted long to memory. The form below can be used to record as much detail as possible. In completing the form, do not omit any detail, no matter how insignificant it may seem. Also, do not guess; the objective is to get a physical description of value.

## **Suspect Description Form**

Sex \_\_\_\_\_ Age \_\_\_\_\_ Height \_\_\_\_\_ Weight \_\_\_\_\_

Nationality \_\_\_\_\_ Complexion \_\_\_\_\_

Hat \_\_\_\_\_ Facial Hair \_\_\_\_\_

Hair Color/Length \_\_\_\_\_

Eye Color \_\_\_\_\_

Nose \_\_\_\_\_ Glasses \_\_\_\_\_  
(Large, long, short, small, piercings, etc.) (Describe the frames, etc.)

Scars/Marks \_\_\_\_\_  
(Tattoos, Piercing, birthmarks, blemishes, etc.)

Build \_\_\_\_\_  
(Large, medium, small, broad, pug, athletic, muscular, short, etc.)

Shirt \_\_\_\_\_  
(Color/Fabric/Type of Shirt: dress, short/long or no sleeve, tank top, etc.)

Coat \_\_\_\_\_  
(Color/Fabric/Type of coat: dress blazer, casual, rain, fleece, jacket, overcoat, pullover, etc.)

Pants/Shorts \_\_\_\_\_  
(Color/Fabric/Type of pants: long, short, above or below knee, dress, khakis, etc.)

Shoes \_\_\_\_\_  
(Color/Fabric/Type of shoes: sandals, dress, hiking boots, tennis shoes, heels, etc.)

Weapons \_\_\_\_\_  
(Type of weapon, distinguishing markings, which hand the weapon is being held, etc.)

Speech \_\_\_\_\_  
(An accent or speech impediment, etc.)

Mannerism \_\_\_\_\_  
(Right or left handed, unusual walk, nervous habits, etc.)

Mask \_\_\_\_\_

Escape Path \_\_\_\_\_  
(Which direction)

Incident Date \_\_\_\_\_ Incident Time \_\_\_\_\_

Incident Address \_\_\_\_\_

Report Prepared By \_\_\_\_\_

Position \_\_\_\_\_ Date Prepared \_\_\_\_\_  
Acknowledgement of Receipt of Policy

I hereby acknowledge receipt and review of the Yakima County Treasurer's Office Cash Handling Policies & Procedures.

Name \_\_\_\_\_  
Printed or Typed Name

Signature \_\_\_\_\_

Date Received & Signed \_\_\_\_\_

Note: Please forward the original of this Acknowledgement to the Yakima County Treasurer's Office.

## GLOSSARY

**Cash Drawer:** A drawer used to store currency, coin and checks during cash handling activities. This drawer should remain locked at all times when the cash handler is not present.

**Check:** A draft or order on a bank to be drawn upon a deposit of funds for the payment of a sum of money to a person named or a bearer and payable on demand.

**Counterfeit:** Currency or coins that have been fraudulently manufactured. Creating counterfeit money is a felony. Makers are subject to fines and imprisonment.

**Custodian:** Designated employee responsible for the integrity of cash or other financial assets, including the petty cash fund.

**Deposit:** To leave money with a bank or the Treasurer's Office for credit to a bank account or fund.

**Endorsement:** A signature or stamp placed on the back of a negotiable instrument according to law, which transfers the instrument to another party.

**Fraud:** An attempt to obtain funds in other than appropriate legal means.

**Internal Controls:** A process effected by an entity's governing board, staff, and management which is designed to provide reasonable assurance regarding the achievement of the following objectives: efficiency and effectiveness of operations, the reliability of financial and non-financial reporting, and the compliance with applicable federal, state, and local laws and regulations.

**Loss:** Due to theft, negligent, or natural disaster, a cash handler loses custody of money and cannot deposit that money with the County Treasurer.

**Out-of-Balance:** An amount by which cash or its equivalent is in excess or deficient of the proper balance.

**Payee:** Party to whom the check is payable.

**Payer:** Party signing the check.

**Segregation of Duties:** Individuals who perform differing accounting and balancing functions, such as receipting, authorization, disbursement, and reconciliation.

**Treasurer's Receipt:** A document used for the record of deposit or payment with the County Treasurer's system.

**Void:** During a collection transaction, prior to the drawer being balanced, a void occurs to cancel the transaction. A void does not require a refund since the transaction is not complete.