

# POLICIES & PROCEDURES



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Building Division**  
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FINANCIAL TRANSACTIONS	Adopted: October, 2018
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## Summary

Documents various Building Division financial transaction policies related to the handling of cash, processing of checks and balancing the daily cash turnover.

## Background

Regular reviews of our financial transaction policies and procedures are conducted by the Finance Department as well as our own staff. We continually strive to ensure that all financial transactions are conducted as per existing City policies, and, when not covered by a City policy, by Division policy. All policies are intended to ensure secure and efficient transactions, minimize the risk of error, and provide oversight through appropriate checks and balances.

## Policy/Discussion

### 1) **Cash/check handling**

**Policy:** Cash or checks received in the course of financial transactions may be handled by Permit Technicians, backup Administrative Assistants, or in the case of Land Development Code applications, the project Planner.

**Discussion:** Financial managers and auditors agree that it is good policy to limit the number of staff having authority to handle cash/checks and to ensure those who handle cash do not participate in the daily receipt balancing function. While this is good practice, it becomes impractical in smaller jurisdictions like Wilsonville with limited staffing. Therefore, additional measures are employed utilizing technology to ensure a process of proper checks and balances with clear audit trails. In this case the staff member performing the daily cash balancing will also print to PDF, an audit report from Eden, at the end of the daily cash balancing process. The PDF will be automatically saved on the network in the (n:\cityhall\building) folder for auditing purposes.

The daily receipt balancing function will be performed utilizing the procedure noted below by the Permit Technician who is assigned to the front counter. In times of staff shortages, another Permit Technician or Administrative Specialist, upon approval by one of the department managers, may handle cash on a case-by-case basis until the staff shortage is resolved.

## 2) Deleting or Altering Fees

**Policy:** Fees may be deleted or altered in Eden by the Permit Technician at the time of transaction (issuing the permit) provided the proper controls are in place in accordance with the procedures noted below.

**Discussion:** Fees in Eden that are receipted (paid) at the time of permit issuance are automatically flagged in Eden when changes are made. This is a function of the software that can only be overridden by staff with Admin rights. Only one Building Division Permit Technician (who normally does not balance the daily cash) and Finance department staff can adjust a cash receipt once it is received and invoiced in Eden.

For auditing purposes a report can be generated in Eden that depicts any and all modifications to fees. If any fee is altered or deleted, a note must be made in the case file describing the action and reason for the modification. Eden also has a customer transaction history report that is available for viewing by auditors.

## 3) Endorsing checks

**Policy:** Checks shall be endorsed with the bank stamp immediately upon receipt.

## 4) Cash box

**Policy:** Access to the contents of the cash box shall be limited to any assigned staff that receipted money, and members of Finance staff who are assisting with the deposit. Access to the cash box should be limited by policy and by physical security such as a locking mechanism during the day. The cash box shall remain secured in the locked cash drawer after regular business hours.

## 5) Preparing the daily deposit

**Policy:** The daily deposit will be prepared no later than 10:30 am the morning of the following business day by the staff member assigned to the front counter. However, it is preferable to complete preparation prior to the close of each business day.

6) **Refunds** – See BPP 110 for processing refunds for various permit fees.

7) **Credit Card Processing** – See City of Wilsonville Finance Department Credit/Debit Card Acceptance Policy (Rev. 2014).

8) **Receipts** – One mechanism that helps to ensure transparency and accuracy of transactions is to provide the customer with a printed receipt.

**Policy:** Staff is required to provide customers with a printed receipt for any financial transaction. A copy of the receipt will be retained by the City and provided to Finance as part of balancing the daily cash.

### Procedure

In order to accommodate an efficient balance of staffing levels with getting work done which includes the timely processing of permit applications, and ensuring the financial transaction process has appropriate levels of checks and balances, the following process must be followed when conducting financial transactions in the Building Division.

#### **Initiating the deposit:**

NOTE: It is easier to do the deposit daily, rather than letting the money and receipts accumulate; however, if only one receipt for less than \$100 is in the file, staff have the option to until the following day. When you enter the date to print the receipt register (see "Reports and Posting"), type a straight line (a pipe sign) between the dates of the receipts. Example: 11/19/2018|11/20/2018

1. In the receptionist's file drawer, find the file folder titled *miscellaneous*. Pull a green sheet titled *Deposit Form*. You will be filling this form out as you proceed.
2. Locate the *Receipts for Deposit* file just inside the middle file drawer.
3. Remove the receipts and organize them in numerical order.

#### **Processing Checks:**

4. Retrieve the checks from the cash drawer.
5. Checks should have been stamped at the time of receipt. However, if not previously completed, stamp the back of the checks with the bank stamp that is in the top drawer. If the check has an attached description, rip it off at the perforation and staple it to the back of its receipt.
6. Do NOT copy the checks.
7. Run a tape on the checks by totaling the amounts on the tape calculator. Clip the tape to the top of the checks with a small binder clip. Record the total on the green sheet.

#### **Processing Cash:**

8. Open the cash register and count the money. Use the back of the green sheet to tally the amounts. Unless cash was received, the total should be \$150. Enter the amount in the appropriate blank on the green sheet. (Don't forget to count the rolled coins.)
9. Take out the amount over \$150 to be deposited. Put the cash in an envelope. On the front of the envelope write "CD Admin Cash Deposit", the date, and the amount inside.
10. Place the remaining \$150 back in the locked cash register.

#### **Processing Credit Card Transactions:**

11. Check the bank machine for a batch report of the previous day's transactions.
12. On the green sheet, write the total of credit card receipts and total the deposit amount. Later, you will be able to compare this amount with the total on the computer receipt register.
13. Staple the batch report from the bank card machine to the upper left corner of the green deposit sheet.

### Generating and Posting Reports:

14. In Eden print a report titled “receipt register” for all of the receipts. To do this, open Eden and click on the icon with the picture of a pen (the receipt register icon).
15. Delete the default name entered in the “group” window. This will broaden the search beyond the default.
16. There are two ways to enter the information for the receipt register. The first way is the easiest and quickest, but the second way is sometimes necessary in a variety of situations.
  - A. Click on the date window and choose the preceding day’s date. Skip the following information until the next step if only one date is represented in the receipts.
    - (1) If you have receipts from more than one date, enter the date of the oldest receipt, then type | (a pipe sign) located below the backspace key on the keyboard. Type in the second date, and proceed with the next step below. Eg. 02/23/2018|02/24/2018
    - (2) If there are receipts from several consecutive dates, enter as follows with two periods between the first and last date: 02/23/2018..02/26/2018
  - B. Enter the receipt numbers, including all of the zeros.
    - (1) If there are consecutive receipts, type the first one, two periods, and the last one. eg. #00000672, #0000673, #0000674 should be entered as 00000672..00000674
    - (2) If there are missing receipt numbers, use the key under the Backspace key on the right, and type | (the pipe sign) between the receipt numbers. eg. #00000674, 00000678, 00000680 should be entered as 00000674|00000678|00000680.
    - (3) Do not enter any spaces between the receipt numbers.
    - (4) EXAMPLE: Receipts numbering 00001234, 00001235, 00001236, 00001240, 00001242 would be entered as 00001234..00001236|00001240|00001242
17. In Eden, click on the search lightning bolt to access the report. Next, click on the print preview icon.
18. Check the total deposit amount listed on the print preview against the total on the green sheet. If the totals match, you have balanced and are ready to finish the deposit. If they do not match you need to troubleshoot the following which normally reveals the discrepancy:
  - check the receipt numbers to make sure they are all on the receipt register
  - double check receipt amounts against check amounts
  - check your addition
19. IMPORTANT: Read this item fully before taking action – View the print preview screen and verify the total matches your deposit. To double check, print out the receipt register; make sure the total matches your deposit, then close out of the screen by clicking on the Red **X** in the top right hand of screen. Then, click on the [Clear Printed Records] button on the screen, then close out of the receipt register pop up screen by clicking on the Red **X** in the top right of the screen.
  - Note: Once you have cleared printed records, you will not be able to retrieve the data again. Make sure your report has printed and that the totals are correct before completing this step.
20. Edit and Post the Transactions by running the following two reports and taking the following actions:
  - A) Receipt Edit Report** - *Double click on:* Permits & Inspections / GL Interface/ Permit Receipts / Permit Receipt Edit List (A shortcut icon is on the Eden menu. It is the yellow “P.O.” icon.)
    - (1) Delete the name in the Group window.
    - (2) Funnel icon (QBE) / Preview / Click OK

(3) Close out of the two pop-up windows by clicking on the Red **X** in top right of pop-up. Do not print.

**B) Post Permit Receipts** - *Double click on:* Permits & Inspections / GL Interface/Permit Receipts / Post Permit Receipts (The shortcut icon is the "Invoice" icon.)

(1) Delete name in Group window.

(2) QBE / Preview / OK / OK

(3) Print the Report excluding the last page (errors page).

(4) Close out of the two pop-up windows by clicking on the Red **X** in top right of pop up.

- Note: Once you have **X'd** out of this screen, you will not be able to retrieve the data again. Make sure that your report printed before you exit.

### **Assemble the Deposit:**

21. To assemble the deposit, stack the following items from bottom to top:

(1) receipts and back-up

(2) receipt register

(3) posting

(4) green sheet with credit card batch report stapled to the front

(5) cash envelope

(6) checks

Clip the deposit items together with a binder clip. Place the deposit in the cash drawer until ready to be taken upstairs.

22. The deposit must be taken to Finance upstairs preferably before 10:30 am but no later than noon. As an alternative, staff may coordinate with Finance staff that may retrieve the deposit if there is a staffing shortage downstairs.

### **Simplified Posting Instructions:**

After printing the receipt register...

1. Click on *Clear printed records*.
2. Click on the *Invoice* icon (assuming you are on the back counter computer)
3. Delete the name in the Group window.
4. QBE / Preview / Click OK. Don't print.
5. Click on the bottom icon. It looks like a paper form of some sort.
6. Delete the name in the Group window.
7. QBE / Preview / OK / OK

Print out the report. You can exclude the last page of the report because Finance doesn't need it.