

San Mateo County Health System
Behavioral Health and Recovery Services

Petty Cash Operating Procedure Checklist

BHRS Policy 13-02, Attachment D

- The petty cash fund alone (not commingled with a change fund) should be maintained in a box and kept in a locked drawer or safe. The cash must be kept in a locked drawer or safe at all times in order to reduce the risk of theft. Only the custodian, the back up custodian and the supervisor should have access to the lock box.
- The petty cash fund alone (not commingled with a change fund) should be maintained in a box and kept in a locked drawer or safe. The cash must be kept in a locked drawer or safe at all times in order to reduce the risk of theft. Only the custodian, the back up custodian and the supervisor should have access to the lock box.
- The petty cash custodian is independent of employees who handle any other cash receipts. If the custodian also handles cash received for other purposes, there is a risk that cash may be commingled.
- Formally printed, pre-numbered vouchers were used to ensure that all petty cash receipts are accounted for and easy to track by the custodian.
- All vouchers were completed in ink to ensure they were not altered after completion.
- Vouchers used should be in sequence; if any is missing, it must be noted by the custodian.
- All vouchers were signed by the employee requesting reimbursement and by the department/division head or designated person. The custodian should not be the designated person. This procedure evidences that the employee received cash and that someone approved the expenditure other than the custodian.
- All vouchers have the vendor's receipt(s) attached for the full amount being reimbursed from the fund. This will ensure that there are not duplicate reimbursements and that reimbursements are valid and for the correct amount.
- Each expenditure should not exceed \$100 as required by the County Administrative Memo A-2.
- Complete the Petty Cash Fund Verification. This should be signed by two (2) Accounting Staff who are assigned to do the audit and the custodian.
- Provide a copy of the Petty cash Fund Verification to the custodian and retain the original document.