

5.3 Safeguarding Cash - **CRITICAL STANDARD**

ADMINISTRATION

STANDARD 5.3 **The agency has a written directive that outlines procedures for collecting, safeguarding, and disbursing cash, to include at a minimum:**

- A. Maintenance of an allotment system or, alternatively, records of appropriations among organizational components;**
- B. Preparation of financial statements;**
- C. Internal monitoring; and**
- D. Identification of position(s) authorized to accept or disburse funds.**

Commentary: Procedures developed to implement this standard will ensure that cash is properly handled within the agency. The system may be simple or complex. Examples of receipt and disbursement of cash may include, but not be limited to, report fees, bail transactions, petty cash, and informant and drug funds.

Compliance Verification Strategies

Assessors may seek to verify compliance with this standard by using one or more of the strategies listed below. There may be other strategies identified by the agency which could also be acceptable.

1. A copy of the written directive is available for review.
2. Interview(s) with personnel authorized to manage funds may be conducted to verify their knowledge of and compliance with the directive.
3. Records, financial statements, and any forms or records used for internal monitoring are available for review.
4. Observation of the facility where cash is kept and evaluate safeguarding techniques.