

MISSOULA COUNTY
CASH RECONCILIATION

1. Cash reconciliation shall be accomplished daily by the person in charge of the drawer and one other person. Both totals must agree.
2. Unexplained overages and shortages must not exceed \$10.00 or 1% of total receipts, whichever is least. If this does occur, the Department Head and County Auditor must be notified immediately. The County Auditor may notify the Sheriff and the decision as to the depth of the resulting audit and investigation may be made jointly by the Auditor and the Sheriff.
3. The cash reconciliations shall be a part of the department audit.
4. All departments with cash accounts shall deposit the day's transactions intact daily.
(See Step 5 for variance procedure)
5. The County Auditor shall have the authority to grant variances to the daily deposit requirement, limited to:
 - A. A departmental cash account may be reconciled on a weekly basis if the number of transactions are so few that daily reconciliation is not warranted, or;
 - B. The total daily dollar transactions do not exceed \$100.00.
6. Personal transactions may not be made from one's own drawer. Evidence of this will result in immediate dismissal. Any personal transaction, such as making change or cashing checks, will require two people to transact.
7. Under no circumstance shall anyone perform work-related transactions in another clerk's cash drawer unless approved by the supervisor.
8. No personal money shall be in or near the cash drawer.
9. Under no circumstance shall employees' personal checks be cashed from departmental cash accounts. The only exception is that employees may cash personal checks for \$20 or less in the Treasurer's Office.
10. Any evidence supporting someone's removing cash from or inserting into a drawer will result in immediate dismissal.