Policy: Agency administration shall establish and maintain appropriate procedures for the control of cash.

Purpose: The purpose of this policy is to ensure that the control of cash is in accordance with Division Policy #3.001 and the State Administrative Manual (Section 5911).

Procedures:

I. Utilization of receipt forms for all consumer fee collections shall be in accordance with Division of MHDS Policy #3.001.

II. Checking accounts:

A. The checkbook must be kept up to date.

B. Proper documentation of transactions must be maintained.

C. The checkbook must be reconciled each month upon receipt of bank statement.

D. The reconciliation must be performed by someone other than the person responsible for writing the checks.

III. Daily receipts totaling less than $10,000 should be deposited on or before the Thursday of each week. If on any day accumulated receipts total $10,000 or more a deposit must be made no later than the next working day to the account of the treasurer of the state of Nevada or a branch of the appropriate bank in your area. Collections not deposited the date received must be kept in a safekeeping device that is adequate to safeguard cash (NRS 353.250(1)).

IV. The responsibility of personnel receiving cash, accounting and depositing of funds includes segregation of funds to the maximum extent possible.

V. Terminated employees must be deleted from the authorized signature lists immediately.

VI. Petty cash funds, as established by the Board of Examiners, must be used only for the purpose for which the fund was established, and should never be used to cash employees' personal checks.

VII. Revolving fund accounts may be used for the payment of mental health or developmental services center bills requiring immediate payment and for no other purpose. Payments made from these funds must be promptly reimbursed.

VIII. In the event that cash shortages should occur within division agencies, the following procedures are to be followed:

A. Immediate supervisor should be notified of the shortage and its probable cause.

B. Immediate supervisor shall determine both the amount of the shortage and its probable cause.

C. Immediate supervisor should inform either the business manager or the agency administrator.

D. Administrator and the business manager shall review the information provided by the supervisor and determine if the employee will be personally responsible for the shortage, and take necessary action.

E. Agency administrator shall notify the Division central office of the shortage and the results of the investigation.

IX. Each division agency shall develop specific written procedures to implement the provision of this policy or shall incorporate this policy into the agency policy manual.

Administrator

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