

*Before the Board of Supervisors in and for the  
County of Monterey, State of California*

**Resolution No.: 22-039**

- a. Approve the Policy for Cash Handling Controls, Policy for Petty Cash and Change Funds, and Policy for Outside Bank Accounts which supersede the existing Cash Handling Policy issued by the Auditor- Controller; and )
- b. Approve the above policies' codification into the Accounting and Internal Control Policy Manual for incorporation into the Board Policy Manual. )

**WHEREAS** the Cash Handling Policy of the County of Monterey was issued by the Office of the Auditor-Controller (ACO) in 1997 and needed updates. Although, conceptually valid and applicable today, the document needed formatting and procedural updates and codification in the Board's Policy Manual to make it user friendly and consistent; and

**WHEREAS** the intent of the Cash Handling Policy update project was to revise and simplify the Policy for the ease of review, understanding and compliance by the County departments, Staff reviewed the existing policy extensively and made substantial revisions to the format, forms, and procedures, and the proposed policy is better organized with improved format and broken out into three separate policy documents with updated procedures; and

**WHEREAS** Policy for Cash Handling Controls establishes minimum procedural and documentation requirements and controls related to cash handling. In addition, it adds a new policy statement and establishes requirements for the Departments to have written documentation of their cash handling procedures and controls; and

**WHEREAS**, Policy for Petty Cash and Change Funds establishes minimum procedural requirements and controls related to managing petty cash and change funds.

**WHEREAS**, Policy for Outside Bank Account establishes minimum procedural requirements and internal controls related to outside bank accounts establishment, and their related accounting and reconciliation requirements to ensure County's financial records are accurate and complete.

**WHEREAS**, the ACO is establishing the "Accounting and Internal Control Policy Manual" to organize all central accounting policies in one overarching manual. As additional Accounting and Internal Control related areas are reviewed by the ACO to create new or update existing policies, they will be incorporated in this newly established Accounting and Internal Control Policy Manual and codified in the Board's Policy Manual for improved structure, consistency, and use county-wide;

**NOW, THEREFORE, BE IT RESOLVED**, the Board of Supervisors of Monterey County hereby resolves to:

- a. Approve the Policy for Cash Handling Controls, Policy for Petty Cash and Change Funds, and Policy for Outside Bank Accounts which supersedes the existing Cash Handling Policy issued by the Auditor-Controller; and
- a. Approve the above policies' codification into the Accounting and Internal Control Policy Manual for incorporation into the Board Policy Manual.

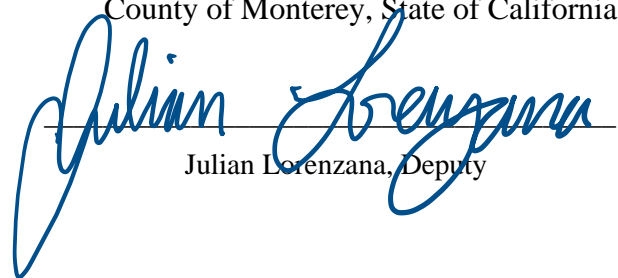
**PASSED AND ADOPTED** on this 1<sup>st</sup> day of February 2022, by roll call vote:

AYES: Supervisors Alejo, Phillips, Lopez, Askew and Adams  
NOES: None  
ABSENT: None  
(Government Code 54953)

I, Valerie Ralph, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 82 for the meeting February 1, 2022.

Dated: February 2, 2022  
File ID: RES 22-021  
Agenda Item No.: 7

Valerie Ralph, Clerk of the Board of Supervisors  
County of Monterey, State of California



Julian Lorenzana, Deputy

