



Cash Handling

At certain positions, Detention Processing Technicians (DPT) are responsible for receiving, accounting for and disbursing cash associated with incarcerated individual fund accounts. It is essential technicians follow established procedures at all times while processing monetary transactions to increase accuracy. It is also very important to not become distracted when handling money.

When assigned to a position which requires the handling of cash, the DPT is responsible for accounting for all cash handled during the shift and completing all transactions in the Jail Information Management System (JIMS) correctly. For positions which receive cash, such as intake/pre-book, all cash received throughout the shift will be maintained in a designated cash drawer. The DPT shall lock the cash drawer and maintain the key for the cash drawer at all times during the shift.

SAFE OUT TRANSACTIONS

If the position requires the cash drawer start with a balance other than zero, a Safe Out transaction will need to be completed in the JIMS to electronically withdraw the funds from the facility safe and deposit the funds to the individual cash drawer.

To perform a Safe Out (IMS>Funds>Transactions):

- Transaction: select SAFEOUT WITHDRAWAL FROM SAFE
- Fund Type: CASH
- Amount: enter the actual amount of cash being withdrawn from the facility safe
Click the Party Details Tab
- FROM Party: select CASH IN SAFE
- TO Party: select CASH IN CASH DRAWER

A Funds Receipt will automatically print. This will be turned into the DPS and maintained with the safe for pick up by Detentions Accounting.

VERIFY, CHECK AND RE-COUNT (VCR)

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Monetary discrepancies occur for a variety of reasons such as disbursing funds to the wrong incarcerated individual or disbursing the wrong amount of funds. To reduce the potential of these discrepancies the Verify, Check and Re-count (VCR) process is to be followed.

Step 1: Verify the amount of money involved in the transaction as well as the correct incarcerated individual account. Repeat the amount of funds being transacted, if appropriate.

Step 2: Check the JIMS to ensure you are transacting the correct funds to the correct incarcerated individual. After verification of funds, place bills of the same denomination together and count. Always count in the view of the incarcerated individual and/or arresting officer.

Step 3: Re-Count the money a second time before placing it in the cash drawer or disbursing it. If disbursing it, count it ALOUD to the receiver.

COUNTERFEIT CURRENCY

When conducting cash transactions, all U.S. currency will be verified and each bill will be placed into a counterfeit detector device and marked with a counterfeit detecting pen.

Counterfeit bills will NOT be accepted. When counterfeit bills are detected at intake/pre-book, the currency will be returned to the arresting officer. The arresting officer will be required to make the necessary adjustment(s) on the Booking Intake/Personal Inventory (form J-15) and note the currency is counterfeit.

If counterfeit currency is detected after the arresting officer has left the facility, it will NOT be included in the amount deposited onto an incarcerated individual's account in the JIMS.

Whether the counterfeit currency can be matched to an incarcerated individual or not, the currency will immediately be taken to the on-duty Detention Processing Supervisor (DPS) with the J-15. The DPS will turn over a copy of the J-15 and alleged counterfeit bill(s) to the on duty Processing Sergeant. A deputy will write a crime report and the currency will remain in the facility safe until it is picked up by the Secret Service.

CONTAMINATED AND MUTILATED CURRENCY

Upon determination of contaminated and/or mutilated currency at the intake/pre-book position, it will NOT be inventoried and will NOT be included in the amount deposited onto an incarcerated individual's account in the JIMS. The currency will be returned to the arresting officer to seal in the personal property bag.

The arresting officer shall place the currency in the sealed property bag so that it is not visible. The arresting officer will also be required to make the necessary adjustment(s) on the J-15 and

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note the currency is contaminated or mutilated. In the JIMS at the personal property tab, indicate in the notes: "contaminated currency" or "mutilated currency."

Types of Contaminated Money

- Soiled money from sources unknown
- Soiled money from water/urine
- Soiled money from blood

Types of Mutilated Money

- Torn currency
- Currency missing serial numbers

CASH DRAWER BALANCING

Before balancing the cash drawer, the DPT is responsible for verifying each transaction and ensuring the Computed Ending Balance is correct. Once the cash drawer has been balanced, the activity is closed out and corrections will not change the balancing.

ACTIVITY REPORT

The Cash Drawer Activity report reflects all individual transactions made.

To view the activity report (IMS>FUNDS>BALANCING>ACCOUNT BALANCING/ACTIVITY):

- Select Activity as the Report Type
- Enter the Starting Balance

The Start Date/Time and End Date/Time fields will automatically populate. Print the Activity report and use it to verify deposit transactions.

For cash drawers where currency was received, the amount of each individual transaction will be verified for accuracy against the actual cash on hand, Activity Report and Funds Receipt. If there is a discrepancy which reflects a shortage or overage, the on duty DPS will immediately be notified and the necessary steps will be taken to immediately correct the incarcerated individual's account.

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SAFE IN TRANSACTION

Prior to balancing the cash drawer, a Safe In transaction may need to be completed in the JIMS electronically withdrawing the funds from the individual cash drawer and depositing the funds into the facility safe.

To perform a Safe In transaction (IMS>Funds>Transactions):

Transaction: select SAFEIN DEPOSIT TO SAFE

- Fund Type: CASH
- Amount: enter the actual amount of cash being deposited into the facility safe
Click the Party Details Tab
- FROM Party: select CASH IN CASH DRAWER
- TO Party: select CASH IN SAFE

A Funds Receipt will automatically print. This will be turned into the DPS with the currency and placed in the safe for pick up by Detentions Accounting.

BALANCING REPORT

View the Computed Ending Balance PRIOR to actually balancing the cash drawer to ensure it is accurate. If the ending balance is NOT correct, immediately notify the on duty DPS and take the necessary steps to immediately correct it.

To view the balancing report (IMS>FUNDS>BALANCING>CASH DRAWER):

- Select Balancing as the Report Type
- Enter the Starting Balance
- The Start Date/Time and End Date/Time fields will automatically populate
- Select VIEW

If the Computed Ending Balance is accurate, follow the same procedures above and select BALANCE. The Cash Drawer Balancing report will automatically print. Initial and ARJIS the report and turn it in to the DPS with the Safe In Funds Receipt and currency.

The Activity report and individual Funds Receipts will also be turned into the DPS.

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The DPS will count and verify the currency against the Safe In Funds Receipt in the presence of the DPT. The supervisor will also initial and ARJIS the balancing report and forward to Detentions Accounting.

REPORT OF CASH DIFFERENCE

A Report of Cash Difference (form ORCAP020) will be completed when the Cash Drawer Balancing report reflects an overage or shortage. The DPT will complete Part A and sign and date before submitting to the DPS with the balancing report. A DPS signature is also required. The original form will be forwarded to Detentions Accounting with the original Cash Drawer Balancing report.

PART A – REPORT OF ACCOUNTABILITY

- Department Name – Record the detention facility name or initials
- Cashier – Print the DPT's name and ARJIS
- Location of Loss – Print the exact location, i.e., Window 1, Window 2, etc.
- Time – Record the time the discrepancy was discovered
- Date – Record the date the discrepancy was discovered
- Accountability for: – Check "Other"
- \$ (Next to Other) – Record the dollar amount from the "Total Fund to Account For" line of the balancing Report on this line
- Less: Cash and Cash Items on Hand – Record the dollar amount on the "Total Cash on Hand at the End of Shift" line of the balancing Report on this line
- Difference – Write the difference on the \$ ___ line
- Cause of Shortages – Circle the applicable item from the listed options. If selecting "Other," a detailed explanation is required.
- Composition of Loss – Print "Currency"
- Cashier Signature – The DPT will sign this line
- Date – The date of the DPT signature
- Department Head Approval – The DPS will sign this line

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- Date – The date of the DPS's signature