

## **CITY OF PATASKALA**

### **DEPOSIT OF PUBLIC FUNDS: CASH COLLECTION POINTS**

Monies received at cash collection points throughout the City of Pataskala must be deposited in accordance with this policy. Cash collection points are any areas within the City of Pataskala where money flows into the City of Pataskala. Currently identified cash collection points are planning and zoning collections, water and sewer collections, mayor's court fines and fees, parks and recreation registrations, rentals, or miscellaneous activities, police department miscellaneous collections, and miscellaneous money coming through the Finance Department offices such as grants, interest, donations, sale of capital assets, and taxes.

With the exception of the water and sewer department, all other City departments who receive monies at cash collection points in the City of Pataskala are required to deposit all monies received with the Finance Director or Finance Manager on the next business day after the day of receipt, if the total amount of monies exceeds \$1,000. If the monies received do not exceed \$1,000, the person shall deposit such monies with the Finance Director or Finance Manager not more than three (3) business days following the day of receipt. Persons who receive money at cash collection points are responsible for its safekeeping until the money is deposited with the Finance Director or Finance Manager.

The City's water and sewer department shall deposit monies directly with the designated financial institution on the next business day after the day of receipt, if the total exceeds \$1,000. If the monies received do not exceed \$1,000, water and sewer department personnel shall deposit such monies with the designated financial institution not more than three (3) business days following the day of receipt. Water and sewer department personnel are responsible for the safekeeping of all monies collected until deposited.

All monies collected shall be secured in a locked desk, file cabinet, safe or other secure room on City of Pataskala property, and it should not be taken home.

The City recognizes the convenience of a change fund in the day-to-day operations of the City. The City authorizes the establishment of a change fund to be in the care of a designated cashier, identified and authorized by the applicable department director, who shall be responsible for providing change as needed. Monies earmarked as change funds are not required to be deposited with the Finance Department or designated financial institution. However, change funds may not be used for the purchase of goods and services. The designated cashier and/or the department director may be subject to disciplinary action if monies are used for an improper purpose.

The Finance Director is directed to develop, distribute, and implement procedures addressing the provision of receipts (where applicable) to the payee(s), and proper segregation of duties for the receipting, depositing, recording, and reporting of cash. These procedures should be particularized to each cash collection point. The procedures should further address the need for completion of timely bank reconciliations so that "unreconciled differences" can be identified and resolved.

Employees which do not deposit monies in accordance with said policy are considered in violation of Ohio Revised Code Section 9.38 and the appropriate disciplinary action may be taken by the employee's immediate supervisor.