


<p>RABUN COUNTY SHERIFF'S OFFICE</p>  <p>General Order Number: 1.07</p>	<p>Date of Issue</p> <p>2/23/2016</p>	<p>Effective Date</p> <p>2/23/2016</p>	<p>Revision Date</p>
<p>Subject: Fiscal Management</p>	<p>Amends:</p>	<p>Rescinds:</p>	
<p>Index as: Fiscal Management, Budget Preparation</p>	<p>State Certification Standards:</p>		

Special Instructions:

PURPOSE

To establish a financial policy for the conduct of fiscal operations by Rabun County. This policy will establish budgeting, accounting and auditing procedures, provide for the purchase of high quality goods and services, encourage competitive purchasing, assure consideration of ethical standards and provide for the quality standards that result in real value rather than price alone consideration.

STATEMENT OF POLICY

It shall be the policy of the Rabun County Sheriff's Office that all county funds, equipment and property will be secured, controlled and maintained in a manner that inspires public trust and confidence.

DISCUSSION

The Rabun County Sheriff's Office follows the Rabun County Board of Commissioners financial policies and procedures for budgeting, purchasing, and auditing.

The Uniform Patrol Division Commander is designated by the Sheriff as the Fund Custodian for the Sheriff's Office. He is responsible for submitting to the Sheriff and Chief Deputy a monthly ledger showing the current budget for each line item. Purchases for the sheriff's office are completed by the fund custodian for all divisions in the office. Monies that are requested to be moved from one line item to another must be completed in memo form and submitted to the county CFO after being approved by the Sheriff.

Operating Budget

1. **Budget Calendar.** No later than four (4) months prior to the start of each fiscal year, the County Commission shall approve the subsequent fiscal year's budget calendar. This calendar shall include specific dates for completion of each task necessary to prepare, review, and approve the County's operating budget. The budget calendar shall establish the date to have a completed budget approved and adopted.
2. **Annual Budget.** Annual budgets are adopted for the Fiscal Year from July 1 through June 30 for all funds except capital project funds, trust funds and agency funds. (Project budgets are adopted for major capital projects, and budgets are not adopted for trust funds since budget authorization and controls are achieved alternatively through stipulations in the trust agreements).
3. **Legal Level of Budgetary Control.** The annual budget shall be adopted at the legal level of budgetary control, which is at the fund/department level. Reallocation of appropriations in any fund within the various accounts within a department shall require the approval of the CFO. Any increase or decrease to the total personnel operations shall require the approval of the Board of Commissioners except for allocations from the General Administration Department to the various departments to allocate such items as pension benefits and workers compensation. Changes in the total adopted budget of a fund will be made only with adoption of a budget amendment by the Board of Commissioners.
4. **Unassigned Fund Balance.** In considering annual budgets, the Board of Commissioners shall establish and maintain an "Unassigned Fund Balance" in the General Fund for the purpose of covering expenditures caused by unforeseen emergencies, shortages resulting from unforeseen revenue declines, or to eliminate the practice of short term borrowing for cash flow purposes. The "Unassigned Fund Balance" should be maintained in an amount equal to three months of average operational expenses. It shall be the policy of the Board of Commissioners not to use the "Unassigned Fund Balance" to balance the annual operating budget in lieu of reducing expenditures or levying applicable taxes unless fund balance is greater than three months of average operational expenses.
5. **Pension Plan Funding.** The Board of Commissioners shall fund the employee defined benefit pension plan, which is administered by the Association County Commissioners Georgia, at the minimum contribution level. Annually the County shall budget and make such payments to the plan that will maintain the plan's actuarial soundness in accordance with the actuary's recommendations for a minimally funded plan.
6. **Capital Asset Maintenance.** It shall be the policy of the Board of Commissioners to assure that the level of maintenance of its physical assets is adequate to protect the County's investment and minimize future unscheduled maintenance and/or replacement costs. The County shall provide for a scheduled level of maintenance and replacement for its infrastructure and rolling stock fleet. The adopted operating budget shall provide sufficient resources for the routine maintenance and repair of capital assets, and these resources will not be deferred to future years in order to balance the current year's operating budget..

7. Fees and Charges. The Board of Commissioners will review all fees and charges over which it has discretionary control in conjunction with the annual budget process. The County Administrator and/or the Finance Officer will make recommendations to the Board on revising these fees and charges in order to keep pace with the costs of providing those services.

8. Balanced Budget. The budget must be balanced for all budgeted funds. The total anticipated annual revenues plus any "Fund Balance" must equal "total estimated expenditures" for each governmental fund type. For proprietary fund types, total anticipated revenues and unreserved retained earnings must equal estimated expenses.

Lapse of Appropriations. All unencumbered appropriation balances in the general fund lapse at the end of each operating budget year (June 30). These un-appropriated balances shall automatically move to the "Fund Balance".

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

- 1. Accounting, Auditing and Reporting Standards.** The County will establish and maintain a high standard of accounting, auditing and reporting practices. Accounting standards shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB).
- 2. Capitalization Policy.** All assets of the County with a cost of \$5,000 or more and an estimated useful life of five or more years shall be considered a "capital asset". It shall be the goal of the Board of Commissioners to establish a "Capital Improvement Program" to support capital asset purchases (non-SPLOST) from the general funds of the County. The capitalization threshold for buildings and roads is \$50,000. All land will be capitalized.
- 3. Fund Transfers.** Fund transfers among revenue and expenditure accounts may be made during the fiscal year by the Chief Finance Officer, if reallocations within a fund are determined to be needed. No transfers will be made that change the adopted budget of the fund, affect the total allocations of Constitutional Officers, or impact approved capital facility improvements without prior approval of the Board of Commissioners.
- 4. Returned Checks.** Accounting for returned checks must be addressed quickly and directly. It shall be the policy of the Board of Commissioners that no returned checks will be "re-deposited". All returned checks will be assessed a returned check fee of \$35 or the fee the County would incur from the financial institution (whichever is higher). Returned checks may only be redeemed for cash, postal or bank money order or cashier's check.
- 5. Debt Collection.** The County will follow an aggressive policy of collecting revenues by enacting consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans. All available legal means of debt collection shall be used in a timely manner in order to minimize the risk of lost revenues.
- 6. Annual Audit.** An annual audit will be conducted by a properly licensed independent Certified Public Accounting (CPA) firm. All general purpose, combining and individual fund and account group statements

and schedules shall be subject to a full scope audit.

7. **Internal Auditing.** The County will maintain a strong internal auditing function. Employee theft by any means is a serious offence, constitutes a breach of public trust, and shall be prosecuted to the fullest extent of the law.
- a. The Chief Finance Officer shall be designated the Internal Auditor.
 - b. The Internal Auditor will use internal control procedures, reports, and internal reviews to identify weaknesses in financial practices and procedures, and identify deficiencies and/or abnormalities.
 - c. The Internal Auditor will report weaknesses in financial practices and procedures, and deficiencies and/or abnormalities to the Manager and shall from time to time recommend changes in internal controls to strengthen the County's internal audit procedures.
 - d. Any significant control deficiencies noted during external audits will be considered annually.
8. **Budgetary Reporting System.**
- a. The County will maintain a budget control system to monitor adherence to the budget thresholds. The Chief Finance Officer shall prepare timely and accurate monthly financial reports for internal management purposes comparing actual revenues, and expenditures with the budgeted amounts.
 - b. The Chief Finance Officer will distribute a summary of the financial report monthly to the Board of Commissioners.
 - c. The Chief Finance Officer will conduct quarterly budget reviews with each budgetary department to justify differences in budgeted revenues and expenditures/encumbrances.
10. **Consolidated Finance Operations.** It shall be the goal of the Rabun County Board of Commissioners to establish a centralized Finance Department responsible for all aspects of the County's financial operations. As the role of local government grows with the inevitable implementation on new programs, increased administrative requirements and necessity of specialization, consolidation of similar functions creates opportunities for increased efficiency, short term cost avoidance and long term cost savings. The envisioned centralization would transition a financial function such as payroll, billing, accounts receivable, accounts payable, or inventory control, to a more specialized area within the Finance Department, while retaining the more generalized administrative, control and management functions with more experienced employees more adaptable to a subjective operational environment than a functional specialist. The target organization should not be time, but event, workload or administratively driven to achieve operational goals

CASH AND INVESTMENTS

1. **Banking Services.** Periodically, based on current markets, the Finance Department may issue a request for proposals for banking services. The award of banking services will be made solely on the basis of the responses to the request for proposal and the current service needs of the County. This is to say that if the cost of changing financial institutions is greater than the gain to the County, the County reserves the right to consider this as part of the decision process. Financial institutions that cannot provide the "local conveniences" needed to satisfy the County's service expectations may not be considered as a depository. After a depository is chosen the agreement between the County and the depository shall be in the form of a

written contract approved by the Board of Commissioners, and the contract will include the request for proposal and the proposal of the winning institution. All issues addressed in the request for proposal shall be required as part of the contract.

2. Investing Resources.

- a. When investing any surplus funds a competitive bid process will be used. Bids shall be solicited and responded to in writing via hard copy or facsimile or electronically via e-mail. If a specific maturity date is required, bids will be requested for instruments that meet the maturity requirement. If no specific maturity is required, a market trend analysis will be conducted to determine which maturity date is most advantageous to the County.
- b. The County retains the option of using the Georgia Fund when it is considered most advantageous to the County.
- c. Investments of county funds shall be made in authorized investments as described in O.C.G.A. §36-83-4.

3. Safekeeping.

- a. All banks which the County has deposits or deposit equivalents (e.g. certificates of deposit) are required to provide the County with appropriate collateral as required by Georgia law.

PURCHASING

1. Purchasing Agent. The County Clerk is designated the County Purchasing Agent. The County Clerk/CFO or her designated agent shall approve all purchases. The County Clerk/CFO or designated agent shall have the right to authorize budgeted purchases without prior approval by the Board of Commissioners.

2. Purchase of supplies by employees for personal use. The purchase of equipment, material, or supplies for personal use is strictly prohibited. The use of County Credit Cards, purchase orders, or reimbursable cash for personal use is unlawful, and is considered tax evasion, fraud or misrepresenting the County in a business transaction. All such instances will be reported to the proper authorities.

3. Purchase Orders.

- a. Purchase orders are required for all purchases, except:
 - i. Utilities (which may include, but is not limited to electricity, water, sewer, telephone).
 - ii. Employee payroll.
 - iii. Employee benefits and employee tax payments.
 - iv. Payments made pursuant to contracts.
 - v. Postage.
 - vi. Insurance payments.
 - vii. Purchases totaling \$500 or less.
- b. Unless excepted in section 3a., all purchases must be issued an approved purchase order prior to placing order or making purchase.
- c. Purchase orders will be issued only for the purchase of goods and services relative to the operations of Rabun County local government.

- d. Under normal circumstances, the Finance Department will issue checks every Thursday for all authorized invoices received by 5:00 p.m. the preceding Tuesday.
- e. Under no circumstances should a purchase order request be split to avoid limits.

4. Purchasing Procedure Thresholds

- a. Purchases greater than \$30,000 shall require a formal (advertised) competitive sealed bid. Advertisements for sealed bids will appear in the legal organ of the County for at least two weeks with seven (7) calendar days between advertisements and the bid date being at least seven (7) calendar days following the second advertisement. All formal competitive sealed bids will have a public bid opening at the date, time and place to appear in the advertisements and the bid will be recorded for the public record. In the case of unadvertised sealed bids, a minimum of three bids will be required, the bids may be opened by the Department Head purchasing the equipment, the County Administrator and a third party witness/recorder, and the bid will be recorded for the public record. The County will reserve the right to reject any and all bids and waive technicalities and informalities.
- b. Sealed bid shall not be opened without the specified witness. The witness and person opening the bid shall be documented as well as the date opened. All bids will be opened at the same time. The recorded bid sheet and bids shall be provided to the Administrator for approval.
- c. Purchases greater than \$1,500 shall require a minimum of three quotations from prospective vendors. Quotes need not be sealed and may be submitted in hard copy or via facsimile.
- d. Purchases under \$1,500 do not require a competitive purchasing process, however, all due diligence should be taken to assure that the County gets the best value for each item it purchases regardless of the amount of the purchase.
- e. Under no circumstances should purchases be split to avoid bid limits. If there is any doubt as to which level of purchase authorization should be used, the next higher category should be used to avoid negating the bids.

5. **Purchasing Approval Thresholds.** Department Heads may approve bids up to and including \$1,500. The County Clerk/CFO is authorized to award all bids for items budgeted for over \$1,500 to \$30,000. Bids for purchases greater than \$30,000 must be approved by the Board of Commissioners.

6. **Purchasing under State Contract.** Purchasing under State Contract is authorized in lieu of competitive bidding of local purchase when it is to the economic advantage of the County. The same purchasing thresholds stated in number 5 above apply to State contracts.

7. Insurance Requirements to contract with Rabun County.

Contractor must agree to provide proof of general liability insurance coverage to County on its operation and equipment in the amount of \$1,000,000.00 and a workers compensation policy in the amount of \$100,000.00 for bodily injury per accident, \$500,000.00 for bodily injury by disease, and \$100,000.00 for bodily injury by disease for each employee.

Official Travel

A. PURPOSE

The purpose of this policy is to establish uniform expense guidelines for board members and committee members appointed by the Rabun County Board of Commissioners, elected officials, employees, and approved volunteers (representing Rabun County). These guidelines will govern all allowed expenses, reimbursements, allowances, and advances for any travel, or other business expenses, which are incurred only when conducting County business as required by Rabun County Government.

B. STANDARD

1. All out-of-County travel by allowed participants would only be reimbursed/advanced after proper and prior authorization has been obtained by both the Department Head and from the Finance Department.
2. The County shall only pay/reimburse the cost of a single room, single coach class airfare, single meals, etc., unless specific advance approval is obtained.
3. A county automobile is available, by reservation through the Board of Commissioners office for all employees and constitutional officer's use while conducting County business or training. If the county vehicle is available and an employee, Constitutional Officer, or a representative of Rabun County decides or prefers to use their personal vehicle ONLY the cost of fuel will be reimbursed. Receipts for all fuel must be turned in to accounts payable for reimbursement.
4. Employees or representatives of Rabun County attending the same training should make all efforts to carpool to avoid any additional expenses to the taxpayers of Rabun County.
5. Costs associated with the use of personal vehicles for travel within the boundaries of Rabun County are not reimbursable unless expressly authorized by contract or approved in advance by the Rabun County Board of Commissioners.

C. GUIDELINES

The following list of expenses is allowable for reimbursement/advancement by Rabun County, if they are actually incurred/were caused while conducting County business.

1. **Transportation:** Vehicle Travel - The actual expense of any gas and oil will be paid/reimbursed, based on actual receipts, when using a county vehicle. If a County vehicle is not available, a private auto may be used only with prior approval (see above). Mileage will be paid/reimbursed at the current federal allowance for the official County miles only. All persons are encouraged to travel in groups, in order to reduce expenses.
 - (1) Any person operating any County vehicle must possess a current valid driver's license, and is required to report any occurrences affecting their driving record, or the validity of their license, to the Board of Commissioners office prior to reserving a vehicle.
 - (2) To ensure availability of an automobile, County staff and must schedule the use of all county vehicles with the appropriate Department Head or the Board of Commissioners office.
2. **Lodging:** Payments/reimbursements will be allowed for the actual cost of adequate lodging, only if valid hotel/motel receipts accompany the travel/expense form. Lodging will not be reimbursed if the site of the meeting/business is less than 80 miles from Rabun County. If there is a special event within 100 miles, and lodging is requested, specific advance approval by the County Administrator, and/or the Chairman must be

obtained. Each person shall be responsible for filing the proper tax exemption forms at the time of check-in. A purchasing card should be used in most cases to pay the cost of lodging.

3. **Meals and miscellaneous:** The cost of related miscellaneous items such as tips, cab, shuttles, fares, and parking expenses may be paid/reimbursed based on submittal of actual receipts, and only after proper and prior authorization has been obtained. Receipts must be attached to the completed requisition form. A purchasing card should be used in most cases to pay all travel expenses including meals.

(a) *Per Diem* allowance - Expenses shall be paid/reimbursed on the basis of a flat allowance of either "Major city" or "Other city" per day. Partial days shall be prorated on this basis. If travel is required before 7 a.m., then breakfast will be paid; if travel is required after 7 p.m., then dinner will be paid. If policies herein prove inadequate, then flexibility can be permitted, but only upon the specific advance approval of the County Administrator.

Breakfast	\$12.00
Lunch	\$18.00
Dinner	\$30.00
Total per day	\$60.00

(b) Guests, including, but not limited to representatives of companies, local state or federal dignitaries (and their guest) may be entertained on occasion, when it is deemed to be necessary official County business. Guests do not include family or personal guests. If meals are provided as part of the registration fee for conventions, seminars, schools, or association meetings, then the per diem allowance will be adjusted accordingly.

4. **Registration fees:** Fees charged for registration at any convention, seminar, school or association meeting are allowable for payment reimbursement. Registration fees should be paid in advance (directly to the vendor), so that the County may take advantage of any discounts for early registration. Requests for advances to pay fees must be accompanied by the registration form a minimum of two weeks prior to the date needed. A purchasing card should be used in most cases to pay for registration.

CREDIT CARDS

Rabun County Purchasing Card Program Operations and Procedures as adopted by the Board of Commissioners on October 23, 2012 are hereby incorporated by reference.

FIXED ASSETS AND INVENTORY RECORD MAINTENANCE AND DISPOSAL

1. **Purpose.** The primary purpose for recording fixed assets and/or inventories is to ensure stewardship of Rabun County assets. Detailed and timely records demonstrate accountability. Accurate and complete

records provide a deterrent to lost or stolen assets by providing a basis for periodic inventory of those assets. Accurate fixed asset and inventory records are necessary to develop comprehensive risk management programs, provide for accurate financial statements, allow for an unqualified audit opinion, supply cost estimates and replacement needs and to properly plan for replacements and enhancements.

2. Scope.

- a. All assets that meet the criteria defined above (Chapter 2, section 3) will be recorded on the Fixed Asset Accounting System maintained by the Finance Department. The Department Head or Elected Official shall conduct physical inventories of fixed assets annually and records reconciled by the Finance Department. Missing Capital items will be reported to the Board by department. A test of physical inventory of Fixed Assets will be conducted by the external auditors for verification and accuracy and are subject to audit during this process.
- b. Controllable asset (tools, machinery, equipment, etc.), which have an acquisition cost greater than \$500 and less than \$5,000) records will be maintained at the Departmental level. At a minimum, departmental records should contain the description, acquisition date, cost, location, serial number and model number relative to controllable assets. Physical inventories will be conducted annually by the Department Heads. A test of physical inventory of controllable assets may be conducted by the County Manager, CFO or external auditors for verification and accuracy and are subject to audit during this process.
- c. Items found during annual physical inventory that meet fixed asset criteria but cannot be located on current fixed asset records, will be recorded at cost or historical cost when applicable.
- d. Department Heads are responsible for the legal and ethical obligation of their staff to provide sufficient care and safe keeping of all assets. Custodial responsibility obligates the department to give reasonable protection against theft, vandalism, misuse and destruction of assigned fixed assets. Fixed assets are not to be removed from assigned locations without the permission of the Department Head.

3. Donated Assets. Gifts/Donations to Rabun County by outside agencies, companies or individuals that meet fixed asset criteria will be recorded the fixed asset accounting system at fair market value on the date of acquisition.

4. Renovations/Improvements. Renovations or improvements to existing assets that meet the fixed asset criteria will be recorded on the fixed asset system. Cost, as determined by the CFO, to be repairs and maintenance are recorded as operating expenses.

5. Grant Fixed Assets. Federal and state requirements must be followed with respect to recording grant fixed assets. Information regarding the grant title, number and granting agency shall be kept as part of the permanent fixed asset records. All grant requirements concerning acquisition; use, transfer and disposal must be followed. Upon the acquisition of a fixed asset, each department shall submit written notification to the CFO of the acquisition within 30 days of the acquisition of the asset. The Finance Department will the record the asset on the fixed asset accounting system.

Transfers of Assets. Transfers are defined as any movement of an asset by virtue of change in location, either by account or department. Fixed asset transfers must be approved by both the sending and receiving departments

and must be reported to the CFO.

7. **Leased Assets.** The Rabun County Board of Commissioners shall approve all capital lease agreements. The CFO will examine all lease agreements to determine if the capital asset should be recorded on the Fixed Asset Accounting system under the criteria established by the Governmental Accounting Standards Board.
8. **Control and Disposal.** All assets determined to be no longer usable by departments are transferred to surplus or obsolete assets on the record keeping system. All departments have an opportunity to examine assets declared surplus for possible use before the assets are disposed of. The purpose of maintaining surplus is to give other departments within the government an opportunity to use existing equipment and possibly eliminate unnecessary purchases. Notification will take place before the physical movement of the assets. Disposal of all surplus assets must be approved by the Rabun County Board of Commissioners prior to disposal. All disposals must be reported to the CFO. All assets purchased by the Rabun County Board of Commissioners shall be disposed of by the Rabun County Board of Commissioners.
9. **Assets may be disposed of as follows:**
 - a. ***Auction.*** Periodically, the Finance Department in coordination with Department Heads and the County Administrator will prepare a list of surplus assets to be sold for approval by the Board of Commissioners. Once approved, an auction will be organized under the direction of the County Administrator. The Finance Department will accept and record all revenues from the surplus sale and allocate them to the appropriate fund.
 - b. ***Donation.*** Donation of assets to other persons or agencies must be coordinated with the County Administrator and Finance Department, and authorized by the Board of Commissioners. Completed transactions shall be reported in writing to the Finance Department.
 - c. ***Sale other than Auction.*** Rabun County Board of Commissioner's approval is required prior to the individual sale of any asset. The Finance Department shall accept and record all revenues from sales of assets and allocate them to the appropriate fund.
 - d. ***Dismantling.*** The breakdown of fixed assets for alternate use should be approved by the Department Head prior to dismantling. Assets that cannot be restored to serviceability without excessive repairs and determined to be no longer operational may be stripped of parts for use in other areas. This must be approved by the Department Head and reported in writing to the Finance Department.
 - e. ***Trade-In.*** The trade-in of a fixed asset must be approved by the department head or elected official and the County Manager and reported in writing to the Finance Department.
 - f. ***GovDeals.Com*** Rabun County Board of Commissioners in coordination with Dept Heads and the County Administrator will prepare a list of surplus assets to be sold for approval by the Board of Commissioners. Once approved, items will be listed for sale on this web site.
10. **Reports.** Reports listing all fixed assets of a department will be compiled annually by the Finance Department. More frequent reports may be requested as needed by the County Administrator.
11. **Missing Assets.** If an asset is determined to be missing, departments should notify the Finance Department or County Administrator immediately. Fixed assets that have been removed from any location without permission of the appropriate County official and considered to be stolen should be reported to the Rabun County Sheriff's Department without delay. A copy of the incident report shall be forwarded to the Finance Department.

PETTY CASH

1. **Purpose.** The purpose of the petty cash account is to provide a source of funds to purchase miscellaneous items on an emergency basis that are necessary to carry out the operations of the government. Petty cash accounts may have a maximum of \$200.00, and individual petty cash purchases shall not exceed \$50.00 per purchase. An "individual petty cash purchase" includes any number of items from the same vendor (e.g. 12 items from Walmart for \$41.47 is considered an individual petty cash purchase).
2. **Petty Cash Accounts.** Departmental request to establish a petty cash account must be submitted in writing to the Finance Department and must include the designation of a staff person by the Department Head to serve as the Petty Cash Custodian. The Petty Cash Custodian shall not be the Department Head.
3. **Petty Cash Custodian.** The Petty Cash Custodian shall manage the petty cash account and disburse monies from the account. It is the responsibility of the Petty Cash Custodian to insure that the petty cash fund remains "in balance" at all times. Any discrepancies should be reported to the Department Head and CFO immediately upon discovery.
4. **Authorization of Disbursements.**
 - a. The Department Head shall authorize disbursements of petty cash. The Department Head may delegate this responsibility to another staff person in the department with managerial or supervisory responsibilities. This person shall not be the Petty Cash Custodian. The Petty Cash Custodian shall not "authorize or approve" disbursements of petty cash.
 - b. Only the Petty Cash Departmental Custodian shall disburse monies from the petty cash account.
5. **Vouchers.** Petty cash vouchers shall be numbered consecutively and used sequentially to document each disbursement of petty cash. A triplicate (three copy) voucher/receipt book shall be used to document each disbursement of petty cash.
6. **Documentation.** Supportive documentation (sales ticket, invoice marked paid, etc) shall be attached to the original copy of the petty cash voucher. The second copy shall remain intact in the petty cash voucher book. The third copy shall be given to purchaser.
7. **VOIDs.** There shall be an accounting made for each voucher. Void petty cash vouchers shall be accounted for by writing the word "VOID" across the face of the voucher and leaving the voucher intact in the petty cash book until it is audited.
8. **Replenishment.**
 - a. Petty cash shall be replenished by submitting the original copies of the petty cash voucher receipt and supportive documentation to the Finance Department as needed or as a minimum once a year within five (5) days of the County's fiscal year end (September 30). All petty cash disbursements occurring prior to the fiscal year end shall be included in the September 30th request for reimbursement to petty cash.

- b. All checks for replenishing petty cash shall be made payable to the Petty Cash Custodian.



By Order of the Sheriff: **Chad K. Nichols**
Sheriff, Rabun County