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OFFICE OF THE AUDITOR-CONTROLLER  
STANDARD PRACTICE MANUAL

No.: III-E-1-3.2

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Date: 11-15-89

By: *Anilla Austin*

Effective: 12-01-89

Approved by: *Anthony Zolano*

Division

Treasurer-Tax Collector/Auditor-Controller

SUBJECT

Cash Deposits in Outlying Areas

- I. PURPOSE: To maximize the cash management operation of the County.
- II. SCOPE: All County departments and agencies governed by the Board of Supervisors.
- III. POLICY: All departments collecting monies in outlying areas (not in the Riverside City limit) must deposit to the Treasury using the consolidated zero balance banking service. If a department has need to be exempt from this policy, a justification must be filed with and approved by the Auditor-Controller's Office.
- IV. PROCEDURE:
- A. Contact the Treasurer-Tax Collector's Office. Departments will be assigned a checking account number.
  - B. Fines, fees, and other revenue collected must be deposited daily.
    - 1. The bank deposit slip should be prepared in quadruplicate. The Treasurer will supply departments with deposit slips.

The first copy will be retained by the bank, the second copy should be forwarded to the Treasurer, the third copy kept by the department, and the fourth copy forwarded to the Auditor-Controller as shown in the example attached.

NOTE: The money will be credited, via department checking account number on the deposit slip. Deposits made on deposit slips without this account number cannot be properly identified. Such deposits represent unrecorded revenue and will be recorded as general fund revenue if not identified to the Treasurer within 60 days.



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2. All checks deposited at the bank must be endorsed. The Treasurer will supply departments with endorsement stamps.

Each endorsement stamp will contain the following information:

For Deposit Only  
County of Riverside  
~~R. Wayne Watts~~  
Treasurer and Tax Collector  
Department Name  
ID #

- C. Each morning the Treasurer will be notified by the bank of deposits made the previous day. The Treasurer will prepare a deposit permit and a daily statement of all activity for each account number and will forward a copy to the Auditor-Controller and the department. All money will be credited to the department's clearing fund and/or revenue account.
- Department must review the deposit permit and the daily statement for accuracy. If they do not agree with your records, the Treasurer must be notified immediately.
- D. The Treasurer will reconcile the bank statement of the consolidation account in order to verify that deposits, debit memos, and NSF items were posted to the correct clearing fund/account.
- E. Returned items such as non-sufficient funds (NSF) checks and debit memos will be returned to the department by the Treasurer, who will retain a copy. The amount of the item in question will be debited to the department clearing fund immediately following its return from the bank. The department will be responsible for collection of the NSF check.
- F. At least monthly, the department, except for Courts, must reconcile the clearing fund and/or revenue account and forward a transmittal letter with the fourth copies of the bank deposit slips for the month to the Auditor-Controller requesting transfer of the money to the appropriate fund and revenue accounts.



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Courts must forward the Auditor-Controller "STD CT FORM 54" with the fourth copies of the bank deposit slips for the month. Attach an adding machine tape total that agrees with the "Amount Remitted" shown on the Form 54.

- G. Request for exemption from this policy should be submitted to the Chief of General Accounting, Auditor-Controller's Office. The requesting department will be notified of the acceptance or rejection of the exemption request. Decision of the Auditor-Controller is final.

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EXEMPTION REQUEST - CONSOLIDATED BANKING SERVICE

Department \_\_\_\_\_

Requested By \_\_\_\_\_

Exemption Justification:

Approve \_\_\_\_\_ Deny \_\_\_\_\_

\_\_\_\_\_  
Chief of General Accounting, Auditor-Controller's Office