



AUDIT OF PETTY CASH PROGRAM AND CLOSEOUT COUNT OF THE TREASURY DIVISION (AR22-01)



Executive Summary

Audit of Petty Cash Program and Closeout Count of the Treasury Division (AR22-01)

Background: Typically, the petty cash program is included in the audit program of the Office of Internal Audit (OIA). Due to the COVID-19 pandemic we conducted only a close-out count of the Treasury Division in June 2020. Our last City-wide petty cash audit was completed in June 2019. With the resumption of in-person work one of our goals was to ensure all funds were accounted for. Due to the increased threat of cyber security incidents, we began incorporating an IT component in every audit. For the petty cash audit, we compared our access rosters to the Point of Sales (POS) systems and a report of terminated employees generated by the Information and Technology Services Department. Based on experience derived from our inventory audit we included additional physical security components into our audit program.

Conclusions: Our audit indicated that for the most part the program is operating as intended. For the fourth straight time the amount of overall audit findings has decreased. We were able to count all funds within a ten (10) day period. We identified nine (9) findings which were generally immaterial in nature. We noted the amount of petty cash reimbursement has fallen to the lowest point in many years. Although the COVID-19 pandemic explains a reduction in activity, the use of the Employee Reimbursement Module explains the drastic decline in the use of the petty cash funds for reimbursement.

Because there have been drastic reductions in petty cash reimbursements, we recommended that the departments reassess their need for the petty cash program. We also recommended that the Finance Department reduce their funds on hand. Although there are valid reasons for departments to retain petty cash funds, we believe that there is justification to reduce the number of funds. Petty cash exposes the City to risk of theft or loss and is not as efficient as the use of the Employee Reimbursement Module.

For the third consecutive time the expanded closeout count of the Treasury Division was completed satisfactorily. No discrepancies were noted while tracing transactions from the Treasury POS system to the City's ERP system and then the individual accounts receivable systems. However, we did identify the need for departments with POS systems to conduct regular verifications of staff members

Recommendations: The Office of Internal Audit made the following recommendations:

- **Assess the need for petty cash funds and close or reduce funds as required**
- **Conduct a documented semiannual check to verify the status of all POS systems users**
- **Update and consolidate AR 4-3 and AR 4-8 in conjunction with Finance Department Policies and Procedures Manual**

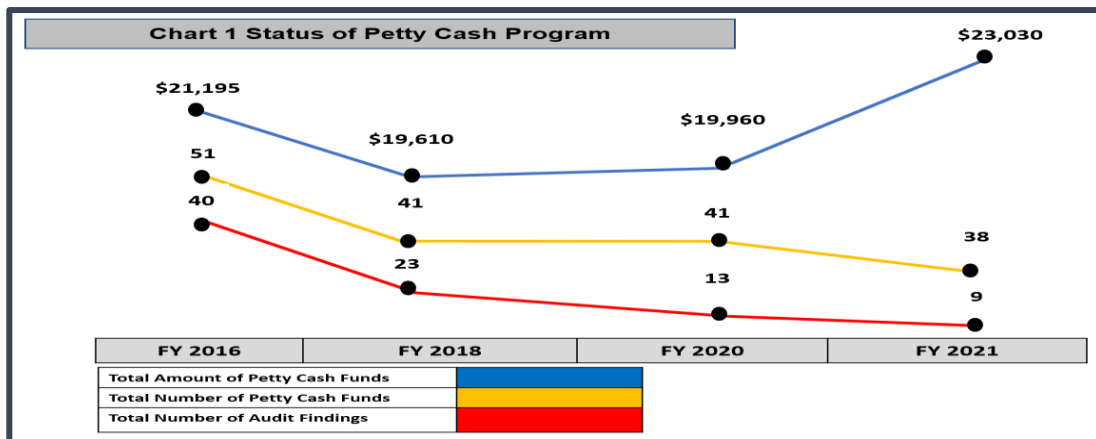
Departmental Response: As a result of the audit, departments took the following actions:

- **Departments with POS systems verified and updated their user access rosters**
- **Departments will close or reduce 10 petty cash funds in the amount of \$5,400**
- **The Finance Department has agreed to update the policies and procedures as part of their workplan.**

BACKGROUND

The Office of Internal Audit (OIA) executes an audit program which includes cyclical audits of various City programs including the petty cash program. The Finance Department issued AR4-3 Petty Cash Fund Procedures (October 1, 1991), and AR4-8 Collection and Deposit of City Monies (September 10, 2020) which are the governing documents for the petty cash program. Petty cash funds are primarily used to reimburse staff members for making small purchases under \$30.00. The term petty cash fund also refers to “change funds” used for making change at the City’s cash collection sites. One clear requirement is that funds used for making change cannot be used for petty cash purposes.

The overall number of funds has been declining from 51 in FY 2016 to 38 in FY 2021. After the close of this audit more, petty cash funds will be used for making change than for actual petty cash purposes. Due to the COVID-19 response the Treasury Division increased the amount of petty cash on hand to prepare for possible contingency operations. The number of audit findings has decreased over time from a high of 40 in FY 2016 to only nine (9) in FY 2021. We assess that the reduction of audit findings stems from increased emphasis on internal control in both the Recreation, Parks and Cultural Activities (RPCA) and Office of Historic Alexandria (OHA). Chart 1 below shows the status of our prior audits of the petty cash program.



OBJECTIVE, SCOPE, AND METHODOLOGY

OIA conducted an audit of all City Petty Cash and Change funds from June 30, 2021, to July 9, 2021. To increase the effectiveness of our audits we have added questions related to physical security and Point of Sales (POS) systems access controls. We also analyzed the usage and amounts of the various petty fund accounts to ascertain if the funds are at the proper amounts.

Our audit was focused on the petty cash program, and we will not provide an opinion on the compliance or effectiveness with other City programs, policies or procedures. Our last petty cash audit was conducted in June 2019. In FY 2020 only the Treasury Division was selected to be audited due to the COVID-19 pandemic. This year OIA audited all petty cash funds with the primary intent to ensure the existence of the funds. With many City operations suspended and staff members working from home, it was important to make sure all funds were on hand. One of our main concerns was the possibility of not being able to inspect the funds due to personnel operating from a remote location. To mitigate this concern, we coordinated our audit with the department fiscal officers. This is a departure from our normal procedure of executing surprise audits.

FINDINGS, CONCLUSIONS, RECOMMENDATIONS

I. RESULTS OF PETTY CASH AUDIT CITY-WIDE

A. Results of Petty Cash Audit

Our audit indicated that for the most part the program is operating as intended. We were able to count all funds within a ten (10) day period. We noted three (3) overages, one (1) shortage, one (1) fund which required a new change of custodian form, and one (1) fund which had receipts over 30 days old. We also noted three (3) departments which had personnel listed as active in their POS systems who had left the organization. The nine (9) audit findings reflect an improvement from the 13 audit findings from the previous audit. Interviews with petty cash custodians indicated that overall use has declined. The decline was also substantiated when we examined reimbursement documentation from the Treasury Division's petty cash control accounts. The reimbursement documentation contained receipts submitted by departments from activity which occurred at the beginning of FY 2021. This indicates that some departments used their petty cash funds in July of 2020 and only submitted for reimbursement in June of 2021.

B. Transition from Petty Cash to Employee Reimbursement Module

One of the factors that has contributed to the decline in use of petty cash has been the MUNIS Employee-Reimbursement Module which was installed in July 2018. This module would allow for employees to be reimbursed through their paychecks for funds that were previously paid to them using the Accounts Payable (A/P) process. Since then, the amount of petty cash usage has been declining. Table 1 below shows the comparison to the amount of petty cash reimbursed compared to the amounts reimbursed through the module.

Table 1 Comparison Petty Cash Reimbursement to Employee Reimbursement Module			
	FY 2018	FY 2020	FY 2021
Petty Cash Reimbursement	\$12,380	\$7,808	\$1,498
Employee Reimbursement Module	\$195,030	\$237,643	\$39,248
* Reimbursement computation based on Claim Entry Date and Actual Settlement amount of disbursement.			

We reviewed the records of the petty cash control accounts in the MUNIS system which indicated that only \$1,498 had been reimbursed for all of FY 2021. When we examined the petty cash control accounts in the Treasury Division, we identified receipts which were dated at the start of the fiscal year. This indicates that departments waited until the very end of FY 2021 to request reimbursement. These factors indicate an overall lack of use. Some of the lack of use could be explained by the COVID-19 pandemic. At the start of the pandemic, the City Manager's Office and Office of Management and Budget issued City-wide directives which restricted travel and training of staff to virtual events. Despite the COVID-19 issued directives the reimbursement amounts for the petty cash program have been declining since the introduction of the MUNIS Employee Reimbursement Module.

The Employee Reimbursement Module allows employees to be reimbursed directly as part of the payroll process. The module requires the employees to upload supporting documents which are then reviewed in a workflow process. This provides a clearer audit trail which is available to management as well as the Finance Department. Digitization of the receipts used to support the petty cash reconciliations would be burdensome and place the responsibility on the Finance Department. **To improve efficiency, we recommend increasing emphasis on the Employee Reimbursement Module and shifting from the petty cash program.** Table 2 on the following page, shows the comparison of departments having petty cash as well as the types and amounts of funds in use.

Table 2 Summary of Petty Cash Program			
	FY 2018 Audit	FY 2020 Audit	Current Audit
Number of Depts with Petty Cash Programs	15	15	13
Jury Pool	1 - \$8,000	1 - \$8,000	1 - \$8,000*
Change Funds	14 - 3,460	11- 3,160	17 – 4,120
Petty Cash Control Accounts	2 - 4,000	2 - 4,000	2 - 8,000**
Petty Cash Funds	24 – 4,150	27 – 4,800	18 – 2,910
Total Funds	41 - \$19,610	41 - \$19,960	38 - \$23,030
<p>* Jury Pool fund was established to reduce administrative burden on Accounting Division to issue/void/reissue A/P checks.</p> <p>** Control Accounts increased due to COVID.</p>			

From our review of the information, it appears that we now have more money in the petty cash funds than we reimbursed in FY 2021. This is important as any funds that are not secured within the City's bank are subject to potential loss from theft. In addition, the funds on hand should be reimbursed on a frequent basis so that funds are not sitting dormant and not generating interest for the City. For this reason, we recommended reducing the value of the two (2) petty cash control accounts in the Treasury Division. We also recommended that departments verify if they still have a requirement to utilize petty cash at all. **Departments responded to our recommendations resulting in the closure of eight (8) petty cash accounts valued at \$1,400 and the reduction in the two (2) petty cash control accounts in the Treasury Division.**

C. Update of Policies and Procedures

The controlling regulations for the petty cash program are AR 4-3 Petty Cash Fund Procedures (October 1, 1991) and AR 4-8 Collection and Deposit of City Monies (September 10, 2020)¹. OIA has requested that these regulations be updated during other audits. Due to resourcing issues the Finance Department has not been able to update these policies. A possible solution would be for the Finance Director to rescind these administrative regulations and issue a new regulation which requires City fiscal staff to comply with the Finance Department Policies and Procedures Manual. This approach may allow for more frequent revision capability. The Finance Director has placed the requirement to update these regulations on their departmental work plan.

¹ AR4-8 published to AlexNet says September 10, 2020, however document contains language from 2010.

D. Point of Sales System

As part of our audit, we wanted to test if departments were maintaining up to date access rosters for their POS systems. Inaccurate access rosters present a problem because if terminated employees retain their access rights, they may still be able to complete fraudulent or illegitimate transactions. The Information and Technology Services (ITS) Department deactivates access to the main City network, but many software systems are accessible from other locations.

All three (3) departments (Finance, RPCA, and OHA) which utilize POS systems had personnel who had left the organization listed on access rosters provided to OIA. All departments deactivated the accounts of these personnel. **We recommended that all departments with POS systems conduct a documented semiannual check to verify the status of all POS users and deactivate any that are not currently employed.**

E. Physical Security

We reviewed the physical security measures employed by departments to secure their petty cash funds. Most appeared to employ physical security measures that were reasonable based on the amount of funds on hand. We will summarize the results of our findings regarding physical security and provide them to the General Services Physical Security Administrator and the Director of Finance in a separate report. **No recommendations for additional physical security measures are being made at this time.**

II. CLOSE-OUT COUNT OF TREASURY DIVISION

A. Verification of Daily Transaction Totals

On the day of the audit, a review of the Treasury Divisions POS system's end of day report indicated a total of \$811,845.00 worth of transactions had been processed. The cash, check or money order, and credit card totals amounted to \$291,876.60. The remaining amount of \$519,968.40 consists of what is termed "specials" which are transactions that are processed by the POS system to record them into the City's MUNIS system. **All cash, check, and money order payments were deposited intact on July 2, 2021.**

B. Verification of Transactions to the MUNIS ERP System

To ensure all transactions that occurred on June 30, 2021, were reflected in the MUNIS system, we developed a sample based on over 90% of all transactions processed that day. **We identified no discrepancies when we traced these transactions back to the MUNIS system using their respective MUNIS object code.**

C. Verification of Transactions to Accounts Receivable Systems

The City has deployed various Accounts Receivable (A/R) systems to accurately record the status of real estate, personal property, business personal property, business license, parking citations, and RPCA payments. We requested copies of payments made through the respective A/R systems as well as supporting records to ensure that the individual accounts were updated.

For those object codes which did not have an A/R system, we requested records from the respective department. **We identified no discrepancies between the Treasury Divisions POS Transaction report and the requested records from the departments.**

CONCLUSION AND RECOMMENDATIONS

Our audit indicated that the petty cash program is generally operating as intended. A total of nine (9) audit findings were identified. We determined that the amount of funds being reimbursed through the Employee Reimbursement Module has been increasing and the total amount reimbursed by petty cash has declined to the point that we have more than funds in the petty cash program than are being reimbursed for the entire fiscal year. We identified the fact that personnel who were no longer employed by the City were still listed as active users in our POS systems.

Based on our audit we recommended the following: 1) departments assess the need for petty cash funds and close or reduce funds as required, 2) departments with POS systems conduct a documented semiannual check to verify the status of all POS systems users, and 3) the Finance Department update and consolidate AR 4-3 and AR 4-8 in conjunction with Finance Department Policies and Procedures Manual.

DEPARTMENTAL RESPONSE

Based on our audit departments will:

- **Close eight (8) petty cash funds valued at \$1,400**
- **Update access rosters for three (3) POS systems**
- **Finance Department will reduce the two (2) petty cash control accounts valued at \$4,000**
- **Finance Department has agreed to update AR 4-3 and AR 4-8**

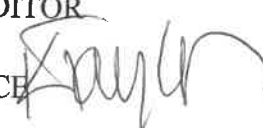
(See Page 8 for departmental response memos)

Please contact our office at internalaudit@alexandriava.gov or 703.746.4742 if you have any questions.

*City of Alexandria, Virginia***MEMORANDUM**

DATE: DECEMBER 28, 2021

TO: ROBERT SNYDER, CHIEF INTERNAL AUDITOR

FROM: KENDEL TAYLOR, DIRECTOR OF FINANCE 

SUBJECT: AUDIT RESPONSE TO AUDIT OF PETTY CASH PROGRAM – CITY-WIDE

Please find our response to the following recommendations:

1. Conduct a documented semiannual check to verify the status of all PCI users and deactivate any that are not currently employed.

The Finance Department will initiate a documented verification of PCI users at the end of March and September each year to ensure that the system reflects an accurate status of users. This will be in addition to the termination notification that is already in place and should serve as an adequate failsafe.

2. Reduce the amount of funds in the two (2) petty cash control accounts

The Finance Department will reduce the two (2) petty cash control accounts from \$4,000 each to the pre-pandemic levels of \$2,000 each. After a year of post-pandemic, normalized operations this will be re-evaluated to determine if \$2,000 is the appropriate amount. The main factor influencing the reduction in petty cash utilization is the increased utilization of the employee self-serve reimbursement module. It remains to be seen how much incidental travel will be replaced by collaborative software such as Teams and Zoom.

3. Based on feedback from departments reduce the number of petty cash funds

The Finance Departments supports the reduction in petty cash funds across the organization based on utilization.

4. Update and Consolidate AR 4-3 and AR 4-8 in conjunction with Finance Department Policies and Procedures Manual.

Polices and Procedures review and updates are included in the Finance Department FY 2022 workplan.

City of Alexandria, Virginia

MEMORANDUM

DATE: DECEMBER 29, 2021

TO: ROBERT SNYDER, CHIEF INTERNAL AUDITOR

FROM: GRETCHEN BULOVA, DIRECTOR, OFFICE OF HISTORIC ALEXANDRIA *G. Bulova*

SUBJECT: AUDIT RESPONSE TO AUDIT OF PETTY CASH PROGRAM – CITY-WIDE

This memo is in response to the audit of the petty cash program and its recommendations for the Office of Historic Alexandria.

1. Conduct a documented semiannual check to verify the status of personnel in the TAM system and remove personnel who are no longer with the organization.

The Office of Historic Alexandria will implement this recommendation.

2. Ensure that each user in the TAM system has their own unique username, login, and password.

The Office of Historic Alexandria has implemented this recommendation. Each user has their own unique username, login, and password; however, that is not reflected in the user list generated by IT. The TAM User Summary (Attachment I) used for this review lists all *potential* logins for both TAM cash register and TAM office. To proceed with any cash register or office function, users must login using their unique login and password.

3. Please respond with your view regarding the reduction or elimination of petty cash funds and how it will impact your department's operations.

Currently, each museum is operated as its own separate entity with petty cash funds maintained at four different sites. These types of functions, policies, and operations will become centralized as part of the department's reorganization. OHA will seek to include this recommendation as part of the reorganization process.

Attachment I: TAM User Summary

City of Alexandria, Virginia

MEMORANDUM

DATE: DECEMBER 29, 2021

TO: ROBERT SNYDER, CHIEF INTERNAL AUDITOR

FROM: JAMES SPENGLER, DIRECTOR, RPCA JBS

SUBJECT: AUDIT RESPONSE TO AUDIT OF PETTY CASH PROGRAM – CITY-WIDE

Please find our response to the following recommendations:


1. Conduct a documented semiannual check to verify the status of personnel in the Rec Trac system and remove personnel who are no longer with the organization.

RESPONSE- We will make sure to remove employees from the system as they are terminated and conduct a semiannual review.

Based on our review of the limited amount of petty cash reimbursements made during the last fiscal year, we will be recommending that the Department of Finance reduce or eliminate most of the petty cash funds.

2. Please respond with your view regarding the reduction or elimination of petty cash funds and how it will impact your department's operations.

RESPONSE – as we return to pre-covid operation, we will need to maintain the current petty cash amounts. We will monitor and review the petty cash use and determine the amount in six months.

Signature: 
James Spengler (Dec 28, 2021 10:58 EST)

Email: james.spengler@alexandriava.gov

City of Alexandria, Virginia

MEMORANDUM

DATE: December 22, 2021

TO: ROBERT SNYDER, CHIEF INTERNAL AUDITOR

FROM: Mike Mackey, CSU Director *MM*

SUBJECT: AUDIT RESPONSE TO AUDIT OF PETTY CASH PROGRAM – CITY-WIDE

Please find our response to the following recommendations:

The Court Service Unit agrees with the recommendation:

“Based on our review of the limited amount of petty cash reimbursements made during the last fiscal year we will be recommending that the Department of Finance reduce or eliminate most of the petty cash funds.”

The use of purchase cards for Unit needs or processes by which reimbursement can be sought are sufficient for our business needs.

City of Alexandria, Virginia

MEMORANDUM

DATE: JANUARY 3, 2022

TO: ROBERT SNYDER, CHIEF INTERNAL AUDITOR

FROM: KARL W. MORITZ, DIRECTOR
DEPARTMENT OF PLANNING & ZONING

SUBJECT: AUDIT RESPONSE TO AUDIT OF PETTY CASH PROGRAM – CITY-WIDE

Please find our response to the following recommendations:

Based on the City-wide audit of the petty cash program and the recommendation from the Robert Snyder, Chief Internal Auditor. P&Z would like to follow the recommendation of eliminating the petty cash funds. This decision is due to the historically limited amount of petty cash reimbursements made during the last fiscal year. This change would be effective January 17, 2022. All employee reimbursement will be processed through employee expense claim. This change will not have a significant impact on the department as other employee reimbursement are already processed through employee expense claim.

City of Alexandria, Virginia

MEMORANDUM

DATE: DECEMBER 10, 2021

TO: ROBERT SNYDER, CHIEF INTERNAL AUDITOR

FROM: LISA KEMLER, CHIEF JUDGE, ALEXANDRIA CIRCUIT COURT
LORI KNOERNSCHILD, CIRCUIT COURT ADMINISTRATOR

SUBJECT: AUDIT RESPONSE TO AUDIT OF PETTY CASH PROGRAM – CITY-WIDE

Please find our response to the following recommendations:

We agree that no changes should be made to the Circuit Court Jury Pool's petty cash fund at this time.

Currently, the \$8,000 petty cash fund is used to pay jurors \$30 cash for each day of jury service. If the petty cash fund was reduced, the jury coordinator would need to replenish the fund more often (more frequent payment vouchers). If the petty cash fund was eliminated, each juror would have to be paid by check (a separate payment voucher would be prepared for each juror, and postage would be needed to mail the check to the juror).

The Department has recently experienced problems cashing the City's check to obtain \$10 bills from a local bank. We are working with the City either to cash the City's check at the Treasury window (with advance notice that \$10 bills will be required), or at a Truist Bank branch at either 300 South Washington Street or 3101 Duke Street (in Alexandria Commons).

City of Alexandria, Virginia

MEMORANDUM

DATE: DECEMBER 29, 2021

TO: ROBERT SNYDER, CHIEF INTERNAL AUDITOR

FROM: GLORIA SITTON, CITY CLERK AND CLERK OF COUNCIL /s/

SUBJECT: AUDIT RESPONSE TO AUDIT OF PETTY CASH PROGRAM – CITY-WIDE

Please find our response to the following recommendations:

I have reviewed the audit response to the audit of petty cash program for the City Clerk's Office and I agree with the findings.

The City Clerk's Office will maintain the petty cash program for the time being and will reassess the need at the end of the 2022. There are still occasional transactions for the office (less because of the pandemic).

Please let me know if you have any questions and need additional information.

City of Alexandria, Virginia

MEMORANDUM

DATE: DECEMBER 30, 2021

TO: ROBERT SNYDER, CHIEF INTERNAL AUDITOR

FROM: SERMAINE MCLEAN, ASSISTANT TO THE CITY MANAGER, CMO *Shm*

SUBJECT: AUDIT RESPONSE TO AUDIT OF PETTY CASH PROGRAM – CITY-WIDE

Please find our response to the following recommendations:

The City Manager's Office would like to continue with the use of the Petty Cash fund. The petty cash has been limited during the pandemic but as we return to our new normalcy the need to reimburse for parking, and miscellaneous items may increase. The City Manager's Office is amendable to the greater good of the Petty Cash Program.

City of Alexandria, Virginia

MEMORANDUM

DATE: December 14, 2021

TO: ROBERT SNYDER, CHIEF INTERNAL AUDITOR

FROM: KATE GARVEY, DIRECTOR, DEPARTMENT OF COMMUNITY AND HUMAN SERVICES

SUBJECT: AUDIT RESPONSE TO AUDIT OF PETTY CASH PROGRAM – CITY-WIDE

Please find our response to the City's petty cash account elimination or reduction recommendations:

Based on DCHS' analysis of its five petty cash accounts activity, we recommend eliminating the following **three** accounts due to minimal or non-usage:

Name	Account	Cash Fund
Mental Health 720 N. St Asaph	101216	\$200.00
Mental Health 4401 Ford Ave	101238	\$200.00
Mental Health 720 N. St Asaph	101241	\$50.00

DCHS is requesting to keep petty cash accounts in Adult and Economic Centers. These petty cash accounts will help address clients' emergency needs.

Name	Account	Cash Fund
Social Services Admin 2525 Mt. Vernon Ave	101220	\$400.00
DCHS - CSB King ST	101242	\$500.00

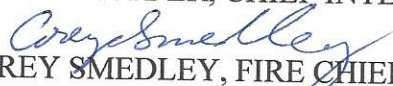
The petty cash custodian for account 101242 has reviewed related petty cash policies to ensure compliance.

City of Alexandria, Virginia

MEMORANDUM

DATE: DECEMBER 20, 2021

TO: ROBERT SNYDER, CHIEF INTERNAL AUDITOR

FROM:  COREY SMEDLEY, FIRE CHIEF

SUBJECT: AUDIT RESPONSE TO AUDIT OF PETTY CASH PROGRAM – CITY-WIDE

Thank you for your memorandum (Subject: Audit of Petty Cash Program (MR22-04.10) dated December 8, 2021. We are pleased that the review found that the petty cash fund for the Fire Department was compliant.

We understand that due to the low use of this fund in the Fire Department (and in other departments) the OIA is likely to recommend eliminating most Department's petty cash funds. The Fire Department currently uses the petty cash fund primarily for two reasons: 1. Small parking reimbursements (usually less than \$20), and 2. Postage costs for mailing letters.

Although these items could be handled in other manners (travel reimbursements, or City credit card), there is some convenience to the petty cash. In the case of parking, we will ask City employees to use their Pcards. In the case of postage, we have staff with Pcards who can handle the postage transactions. The largest impact we see is that some staff who do not have Pcards and need parking to be reimbursed, will have to file reimbursement paperwork, and have the costs returned to them through a travel reimbursement.

We understand the risk of having a petty cash fund on hand when it is not used regularly. We are comfortable with the petty cash fund being eliminated.

City of Alexandria, Virginia

MEMORANDUM

DATE: DECEMBER 21, 2021

TO: ROBERT SNYDER, CHIEF INTERNAL AUDITOR

FROM: DON HAYES, ACTING CHIEF

SUBJECT: AUDIT RESPONSE TO AUDIT OF PETTY CASH PROGRAM – CITY-WIDE

Please find our response to the following recommendations:


Based on your review of the limited amount of petty cash reimbursements made during the last fiscal year we concur with the recommendation that our Department of Finance eliminate the practice of the petty cash funds. We are able to continue all operations without the use of the fund.

City of Alexandria, Virginia

MEMORANDUM

DATE: DECEMBER 27, 2021

TO: ROBERT SNYDER, CHIEF INTERNAL AUDITOR

FROM: ANGIE MANIGLIA TURNER, GENERAL REGISTRAR & DIRECTOR OF ELECTIONS 

SUBJECT: AUDIT RESPONSE TO AUDIT OF PETTY CASH PROGRAM – CITY-WIDE

Please find our response to the following recommendations:

The Office of Voter Registration & Elections is committed to ensuring accurate and timely accounting for our petty cash fund.

The office requests the petty cash fund be continued in its current capacity.

The Voter Registration & Elections petty cash fund is used to purchase unexpected election day supplies. This includes items such as bottled water and ice for polling places that are unexpectedly warm on primary elections. Additionally, the petty cash fund allows members of the Electoral Board and staff who do not have a city issued purchase card to be promptly reimbursed for office purchases.

To ensure timely accounting of the petty cash fund, the department has set up a monthly calendar meeting to ensure the petty cash fund has been properly accounted for within the proper time frame.