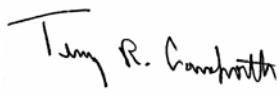


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TITLE: Change Account

REFERENCE: NRS 501.363

AFFECTED EMPLOYEES: Administrative Services and Regional Customer Service

POLICY: It is the policy of the Department to establish a Change Account in accordance with NRS 501.363 to provide sufficient authority to conduct the daily cash business transactions in those Department offices designated to sell licenses, boating documents, and miscellaneous sales.

PURPOSE: To provide each customer service office with a change account for performing cash transactions.

ALLOCATION OF CHANGE ACCOUNT: The funds for the individual change accounts will be disbursed from the available authorization based on the customer service needs for each office. The remainder of the authorization will be in held in abeyance until such time that the daily cash business transactions warrant increases to the accounts.

Eastern Region Elko Office	\$100
Eastern Region Ely Office	\$75
Southern Region Las Vegas Office	\$200
Southern Region Henderson Office	\$200
Western Region Fallon Office	\$100
Western Region Reno Office	\$200
Western Region Traveling Boat Position (Carson City via Reno)	\$50
Western Region Winnemucca Office	<u>\$75</u>
TOTAL	\$1,000

PROCEDURE:

1. The License Office Supervisor (Pos. 0150) will serve as the custodian of the Change Account and the name will be on file with the Controller's Office and responsible for the yearly audit report. The regional Administrative Assistant IVs (Pos. 1101, 2101, 3101) will administer the regional Change Accounts.

2. The Change Account must be counted twice each day and maintained at the amount stated below. Any shortages or overages must be adjusted in the miscellaneous income over/short account.
3. The Change Account must be used only for making change incidental to the business of the Department. It must not be used for making change for Department personnel. It must not be used for petty cash expenditures.
4. Cash must be kept in a cash register or cash drawer during the day and in a safe or a locked device overnight.

UNSCHEDULED CASH ACCOUNT AUDITS:

The Administrative Services Bureau Chief, License Office Supervisor, or other authorized and designated individuals will perform unscheduled audits of the receipts in the cash register drawers. The purpose is to provide an additional internal control mechanism in the process of cash handling accountability as well as to comply with the recommendation of the audit staff.

Audits will occur at least twice annually; once in first half and once in the second half of the fiscal year. The audits will occur randomly.

A file will be maintained in Headquarters to accommodate the documentation of each audit. The region may retain copies for their records.

Change Account Audit Procedure:

1. Use the Unscheduled Change Account Audit form from the Change Account Policy and Procedure. Enter the office location, current date and time that the audit is conducted.
2. Run the sub-total ring-out on the register.
3. Enter a "no sale" transaction to open the cash drawer. The register will produce a receipt of "no sale" that will be attached to the form when completed. Each register may operate somewhat differently; therefore, the regional offices may not require the "no sale" transaction key to be depressed to open the drawer.
4. Remove the cash and checks from the drawer for the Change Account audit. Immediately count out the change account drawer amount and return to the cash drawer so as not to disrupt business.
5. Count each denomination separately and enter the total amount on the form by denomination.

6. Total all amounts and enter total on the Drawer Total line.
7. Return funds to the register drawer and close.
8. Subtract the change account drawer amount from the daily transaction amount listed on the "X" tape and enter on the Sales Total to Date line.

Verifying the Register Tape:

1. Check for any over-ring or under-ring correction forms. If they exist, separate the forms by the register key affected.
2. Compute the corrected amount as indicated from the correction form.
3. In ink, draw a single line through the key total on the register "X" tape. Write in the correct key total amount. Initial the change. Repeat for each key.
4. Re-add the adjusted key totals for an adjusted tape total. Correct the tape total in the same manner in ink by drawing a single line through the printed total, write in the correct total and initial the change.

Verifying the Change Account:

1. Compare the tape total to the amount listed as "Sales Total to Date." The two must agree. If not, see reconciliation process. Make a tick mark next to the tape total to indicate that the tape figure was compared to the count figures.
2. When satisfied that the cash count and the register tape agree, attach the register tape to the form where indicated.
3. Attach any "no sale" register receipts to the form.
4. Sign the form, make a copy for the regional file and forward the audit to the License Office Supervisor.

Reconciliation Process:

1. If the amounts do not agree, first verify that no one has taken currency from the register to obtain change.
2. Next verify the accuracy of all previous steps.
3. Check the addition and subtraction on the form.

4. If there are no errors on the form, then look at any register tape corrections.
5. Check any over/under-rings. A document could be corrected and the correction form may be missing or not completed.
6. If this does not resolve the difference, a reconciliation process of all sold documents will need to occur. This involves running a tape of the ring-up amounts shown on the documents.
7. For ease in this process, separate the documents by register key and run the totals by key. This will allow each key total to be checked for accuracy.
8. If the documents total less than the register tape, look for (1) indication of an over-ring or (2) a missing document.
9. If the documents total more than the register tape, look for (1) indication of an under-ring or (2) that all documents are for the correct date.
10. If the conclusion of all attempts to find the difference does not resolve the problem, the cash is either over or under. Indicate this on the form.

(Attach Register
"X" Tape Here)

**UNSCHEDULED CASH COUNT AUDIT
CHANGE ACCOUNT**

OFFICE _____

Date _____ Time _____

REGISTER CASH COUNT

COIN _____

\$1 (ones) _____

\$5 (fives) _____

\$10 (tens) _____

\$20 (twenties) _____

\$50 (fifties) _____

\$100 (hundreds) _____

Other _____

Check/Money Orders _____

Drawer Total _____

Register Change Account (_____)

Sales Total to Date _____
(should equal register tape)

Comments _____

Signature _____

(attach register "no sale" slips here)