

NEVADA DEPARTMENT OF WILDLIFE POLICY AND PROCEDURE	Page <u>1</u> of <u>8</u> Effective: May 2, 2005 Amendment No. <u>4</u> Approved: <i>Terry R. Campbell</i>
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TITLE: Petty Cash Account

REFERENCE: NRS 501.361

AFFECTED EMPLOYEES: All

POLICY: It is the policy of the Department to provide funds from the Petty Cash Account to the regional offices for the expedient reimbursement of its employees for minor cash expenditures for work.

PURPOSE: To disburse petty cash funds to certain Department offices to reimburse employees for minor cash expenditures made by employees of the Department. To establish guidelines to properly account for paid-out amounts. To establish procedures for reimbursing the Petty Cash Account.

DISTRIBUTION OF FUNDS: The funds for the individual petty cash accounts will be disbursed from the available authorization based on the volume of minor cash expenditures in each of the offices. The remainder of the authorization will be held in abeyance until such time that increases in the accounts are warranted as deemed by the Chief of Administrative Services (Pos. 0110).

Headquarters Water Rights Filing Fees	\$350
Headquarters	\$125
Western Region-Reno	\$75
Western Region-Winnemucca	\$75
Eastern Region-Elko	\$75
Eastern Region-Ely	\$75
Southern Region-Las Vegas	<u>\$125</u>
 TOTAL	 \$900

PROCEDURE:

1. The Accountant Technician III (Pos. 0121) will serve as the custodian of the Petty Cash Account and will be on file with the Controller's Office and responsible for the yearly audit report.
2. The Purchasing Technician III (Pos. 0123) will administer the petty cash for Water Rights and Headquarters.

3. The regional Administrative Assistant IVs (Pos. 1101, 2101, 3101) will administer the petty cash accounts for their regions.
4. All petty cash funds will be operated on an imprest basis. Such funds will remain at a fixed amount made up of cash and paid invoices or receipts (SAM 2734).
5. Cash and receipts will be kept in a safekeeping device such as a safe, locked drawer, or locked cash box.
6. All employees making minor cash expenditures paid for by the employee should advise the vendor that the Department is a tax-exempt agency so that the agency is not charged for the tax. The tax-exempt authorization letter is incorporated as a part of the policy and procedure.
7. For the purpose of this policy and procedure, a minor cash expenditure is defined as less than \$25 or for small purchases in which a purchase order cannot be used.
8. The Petty Cash Account will be recorded on the Petty Cash Balance Sheet (incorporated by reference). The Purchasing Technician III and regional Administrative Assistant IVs will maintain these sheets and make them available for audit upon request of the Administrative Services Bureau Chief or other designated representative.
9. For internal controls, the Accountant Technician III and regional Administrative Assistant IVs will appoint an employee to conduct periodic audits of the Petty Cash Accounts. An audit will be conducted on the last working day of each fiscal year (June 30). The employee performing the audit cannot be the administrator of the account. The audit will be documented on the Unscheduled Petty Cash Audit form (incorporated by reference). The regional Administrative Assistant IVs should retain a copy of audit for their files and send a copy to the Accountant Technician III for retention. The Administrative Services Bureau Chief or a designee will review these audits.

Regional Procedures:

1. The employee shall present an original receipt for all paid out amounts to the Purchasing Technician III or regional Administrative Assistant IV.
2. The Purchasing Technician III or regional Administrative Assistant IV shall fill out a Petty Cash Paid-Out slip. The form must be completed including a complete description of the purchase and the cost account coding. The employee must sign on the "reimbursement received by" line. The Purchasing Technician III or regional Administrative Assistant IV will sign the "approval" signature line.

3. Reimbursement of paid-out amounts:
 - a. Attach the original receipt(s) to the original of the Petty Cash Paid-Out slip and submit to the Business Management Section, Accounting Assistant II (Pos. 0124). Provide the employee with the pink copy and maintain the yellow copy for the regional records.
 - b. Request the regional Petty Cash Account reimbursement when expenditures reach \$30 or more. Submit receipts in a timely manner. Allow four weeks for reimbursement.
 - c. Reimbursement will be in the form of a warrant made out to "Department of Wildlife Petty Cash, c/o [Administrative Services Bureau Chief or Deputy Director and Administrative Assistant IV]." The warrant will need endorsing by both parties for cashing.

Business Management Section Procedures:

1. The Purchasing Technician III or the regional Administrative Assistant IV will submit the employee's original receipts for all paid out amounts along with the Petty Cash Balance Sheet described under Procedures, No. 8.
2. The Accounting Assistant II verifies that the Petty Cash Paid-Out slip is fully completed with an employee signature on the "reimbursement received by" line and an "approval" signature before processing.
3. The Accounting Technician III creates an Advantage Payment Voucher form, original receipt and the original Petty Cash Paid Out slip for approval. Once approval is given, the check will be issued and sent by the Treasurer's Office to the Business Management Section, Reno. The Purchasing Technician III will have the warrant endorsed by the Administrative Services Bureau Chief and send to the regional Administrative Assistant IV or the Business Management Section, Purchasing Technician III, if for water rights, for second endorsement and cashing.
4. The water right application fee account shall be maintained as near as possible at the maximum level because of the necessity to file applications on short time notice. Process as in numbers 1-3 above.

Reconciliation Procedures:

1. The Purchasing Technician III or regional Administrative Assistant IV will cash the reimbursement warrant at the bank and add the amount of the warrant on the Petty Cash Balance Sheet and determine the new balance.

2. Count the petty cash fund to determine cash on hand and unpaid vouchers to make sure the total reconciles to the Petty Cash Balance Sheet after each reimbursement. Place a check mark next to the balance to verify the count.
3. Detach the remittance copy of the warrant and attach it to the yellow copy(ies) of the Petty Cash Paid Out slip(s) that are being reimbursed. Indicate with a check mark on the Petty Cash Balance Sheet when the debit amount has been paid.

UNSCHEDULED PETTY CASH AUDITS:

The Administrative Services Bureau Chief, License Office Supervisor, or other authorized and designated individuals will perform unscheduled audits of the receipts in the petty cash funds. 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.

Petty Cash Account Audit Procedure:

1. Petty cash accounts are maintained in offices as specified in the Petty Cash Account Policy and Procedure.
2. Use the Unscheduled Petty Cash Audit form from the Petty Cash Account Policy and Procedure. Enter the office location, current date and time that the audit is conducted.
3. Count all cash in the petty cash account. List by denomination on the audit form.
4. Total all denominations and enter on the "Cash on Hand" line.
5. Total all petty cash slips that have been submitted for reimbursement and enter the total in the "Petty Cash Paid Out" line. (It is possible that this line could be blank.)
6. Total all requests submitted for petty cash reimbursement and enter the total in the "Reimbursement Requested" line.
7. Total the three lines and enter the amount on the Total line. The total should agree to the total amount of the authorized petty cash account.
8. The auditor will sign and date the audit form. A witness will verify the audit and sign and date the audit form.

NEVADA DEPARTMENT OF WILDLIFE
Unscheduled Petty Cash Audit

OFFICE _____

DATE _____ TIME _____

DATE	NAME (unpaid reimbursements)	AMOUNT
	Unpaid Reimbursement Total	
	Petty Cash Paid Out Total	
	Cash on Hand	
	Petty Cash Total	

Auditor Signature _____ Date _____

Witnessed/Verified _____ Date _____

Cash Count Worksheet	
Coin	_____
\$1	_____
\$5	_____
\$10	_____
\$20	_____
\$50	_____
\$100	_____
Total Cash on Hand	_____



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♻️ Printed on recycled paper

July 15, 1997

THIS LETTER HAS NO EXPIRATION DATE

NEVADA DIVISION OF WILDLIFE
1100 VALLEY ROAD
RENO NV 89512

Pursuant to NRS 372.325 and related statutes, NEVADA DIVISION OF WILDLIFE has been granted sales/use tax exempt status. Direct purchases of tangible personal property made by NEVADA DIVISION OF WILDLIFE are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to NEVADA DIVISION OF WILDLIFE are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor may use a copy of this letter to document the transaction as tax exempt. However, documentation adequate to prove the purchase was made by a governmental entity is acceptable.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

Sincerely,

A handwritten signature in black ink, appearing to read "Larry L. Scott".

Larry L. Scott, Chief
Revenue Division

**NEVADA DEPARTMENT OF WILDLIFE
PETTY CASH PAID OUT**

VENDOR	INVOICE	DESCRIPTION	AMOUNT	PROJ.	ACCT.

NOTES:

TOTAL

Payment made by or
reimbursement received by

Approved by

Date....., 19.....