

The purpose of this cash control narrative is to create a set of policies regarding the intake of money in the Recreation Department. This policy addresses areas where the department may not be able to follow the TWS policy and creates a set of rules to resolve this and/or is able to follow the TWS policy and further explanation is needed. This allows all department employees to be presented with the same set of information and policies. The policy narrative was drafted by Lauren J. Masset, Recreation Supervisor and Alissa Straus, Director of Finance advised throughout the process to ensure we were following NYS Comptroller Guidelines at all times.

### **Cash Controls Narrative**

Monies are collected in the Youth & Recreation Department at one locations (1) Recreation Office. Funds are collected via cash, check and credit cards.

The Recreation Office collects money for registration/program fees, Non-Exclusive Facility Use Agreement Payments and more.

The department has \$300 total petty cash.

Very rarely events take place outside of the CCL. At events such as these where admission fees are collected on site at the entrance a tally system is used. This tally sheet along with the money collected is turned into the Recreation Supervisor or the program leader in charge. It is brought to the Recreation Office same day or on the next business day for review. In 2019 the Recreation Department moved the Enchanted Path event inside the CCL and a pre-numbered ticket system was used. Moving forward a pre-numbered ticket system should be used at the Enchanted Path event. The starting ticket number and the ending ticket number are documented. The admission fee x the total number of tickets sold (starting ticket – ending ticket) will total the amount of money that should have been collected. The sheet which outlines starting ticket number, ending ticket number, total tickets sold, etc.... should be turned into the Recreation Supervisor, directly after the event ends. The money should be deposited into the towns bank account within 5 business days.

After monies from off-site are brought to the Youth & Recreation Office they are reviewed. The envelope is opened, the daily record keeping sheet is reviewed, the cash amounts are checked. The totals are entered in MyRec (the software keeps track of totals, auto-generates invoices/receipts/etc., tracks financials etc.).

Monies (cash, check or credit cards) are collected in the Youth & Recreation Office are recorded in our MyRec software and placed in a cash drawer. The amount paid is also recorded on the correct MyRec account and/or facility use agreement. Monies collected in the Youth & Recreation Office are generally only collected at the clerk window. The employee at this desk is responsible for the cash drawer for the entire length of their shift. At the end of their shift, they are required to provide a daily report sheet (if any money was collected) and they must place this sheet along with any money collected in an envelope. The envelope must be sealed and their signature must be on the lip. The envelope must then be turned into Lauren J. Masset, Recreation Supervisor for review. In the event Lauren J. Masset, Recreation Supervisor is not present to receive the envelope, in most cases other arrangements will be made ahead of time. The sheet and funds will be reviewed for accuracy before a deposit takes place. These envelopes are secured in a locked closet until it is time for the deposit. A daily record keeping sheet is used, see attached (see at). MyRec automatically emails the patron a receipt.

In some cases, patrons mail their registration forms and fees in via the USPS. West Seneca Youth & Recreation will not accept cash through the mail, checks only. Any funds received are recorded in the MyRec software the same day the fees are received in the mail and the application is processed. Confirmation with the patron is made via the MyRec system (automatically emails the patron a receipt after payment is processed). After this the same process as listed above for Office money collection is followed.

West Seneca Youth & Recreation accepts credit card payments. The person paying the fees is also responsible for paying the service charges added on by the credit card company. Each employee has their own login and password for MyRec. The Recreation Supervisor reviews transactions to ensure the amount deposited is the amount collected. Recreation includes these transactions on the end of the month report/spreadsheet which is sent to the Finance Office (see below). MyRec automatically emails the patron a receipt.

In the event a person wants to pay fees over the phone we must already have their registration form or agreement completed in full. The employee taking payment over the phone must enter the person's information. The information should not be written down, in the event it is – it must be destroyed immediately after the transaction. It should never be shared or filed. MyRec automatically emails the patron a receipt.

Patrons can register for programs and make payments online via a credit card. MyRec automatically emails the patron a receipt.

All fees paid must be documented in MyRec.

At least every ten (10) business days (but preferably one time per week) funds collected are reviewed and deposited into the Towns General Account. The funds and the daily record-keeping sheets must be reviewed for accuracy before the deposit procedure takes place. A Recreation Employee (preferably the Recreation Supervisor, Youth Service Coordinator or designated employee by the Recreation Supervisor) will prepare the deposit slip. The deposit will be taken to the bank by the Recreation Supervisor or by an employee designated by the Recreation Supervisor. In the event these two employees are unable to take the deposit another employee may be assigned by the Recreation Supervisor on an as-needed basis only. The funds are recorded on a monthly financial document. At the end of the month this document is emailed to the Towns Finance Office and deposit slips are turned into the Finance Office via inter-office mail for further review and reconciles the bank account.

In the event there is an error between the deposit slips, amount deposited, monthly financial document, etc. the Finance Office notifies the Recreation Office. All documents are reviewed to find the error. After the error is found, it is corrected and a new document is sent to the Town Finance Office for review. If needed the two departments will work together to solve the error.

A \$300 petty cash account is maintained by the Youth & Recreation Department. Lauren J. Masset, Recreation Supervisor, has access to this account and authorizes expenditures on an individual basis.

Any money kept off site is documented, locked up and signed out. For example in the past this money is used to make change for patrons purchasing admission tickets. When Recreational skating or swimming is not taking place, this money is locked inside a cabinet at either location. (Offsite petty) Only Program Supervisors and Head Guards have keys to access this money when opening/closing the programs daily. This money is checked to be accounted for in full at the

start and end of each program day by the Supervisor or Head Guard on duty. This money must also be accounted for on the daily record keeping sheet. The Recreation Supervisor may be signed out petty cash to office staff, on an as needed basis, where she may not be in the office during regular hours of operation to make change for cash transactions. The petty cash will be signed back in when she returns to the office. In the event there is no charge for admission, for these facilities or programs, no petty cash will be kept on site, such as in the 2021 Large Pool season, when admission was limited to Member card holders only, no fee.

Whenever possible, purchases are made via a PO or credit card to limit utilization of the petty cash account. When the petty cash is not in use, it is locked in a closet in the Recreation Supervisors Office.

If there is ever a discrepancy with the petty cash on site, at offsite programs Recreation Supervisor Lauren J. Masset is to be notified immediately.

If there is a discrepancy with daily record keeping sheets during the review process Lauren J. Masset, Recreation Supervisor speaks to the employee or program supervisor immediately. If a solution is not found the towns HR department is notified.

The department will only issue a refund should the entire length of a program or session be cancelled, for custodial reasons, health reasons, etc. In the event a refund is required the Recreation Supervisor emails the Departments Town Board Liaison for approval. The Liaison must respond to the email with approval or denial. If the Liaison approves this, the person requesting the refund is then set up as a vendor in Munis. The refund is issued after it is entered into Munis and goes through the approval process. The refund is typically paid from the account the original fees were deposited into.

All other disbursements are handled by the Town. PO's/Vouchers are entered into Munis or via paper and sent over to the Finance Dept. who then will approve and cut the check. The Towns purchasing policy is always followed.

The below do not follow the TWS Cash Policy but were discussed with the Finance Director:

Please note that the tally system is different from/does not follow the TWS cash policy. This tally system was suggested for use at select programs/events by the Director of Finance. After discussion between MW and LM weighing the risks, the process, etc... it was decided it would be used.

Please be advised that the Recreation Department must deposit all cash within ten business days of receiving it, checks may be held during certain circumstances, but it is preferred they are also deposited within ten business days. It is preferred that a deposit be made at least one time per the business week. If/when cash amount exceeds \$1,000 it must be deposited within two (2) business days, regardless of when the last deposit was and when the next deposit needs to be made. If this is not possible, the Finance Director must be notified via email with the current amount on hand and when it will be deposited. Example: Recreation makes a deposit on Tuesday of \$15 but on Thursday the cash collected on (T/W/TR) amount which needs to be deposited exceeds \$1,000 due to (X amount of registrations for X program taking place) this money must be deposited no later than within the next two business days which is Monday (end of the business day). If the money cannot be deposited on Thursday, Friday or Monday an email must be sent to the Director of Finance stating the amount that needs to be deposited, the date it will be deposited and the reason it cannot be deposited.

Receipts are automatically emailed to patrons from the MyRec system when a transaction occurs (online or at our office window or after the mailed in payment is received and processed).

***All cash, checks, money orders, etc... must be locked in a secured location.***

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Drafted by Lauren J. Masset, Recreation Supervisor

Reviewed by Megan Wnek, Director of Finance

December 1, 2017, Edited December 12, 2017, Sent Back to MW for Review

June 28, 2018, Edited, Sent Back to MW for Review.

July 5, 2018, Edited, Sent to MW and MS for Review.

Feb 2, 2019, Edited, Sent to MW for Review.

Feb 19, 2020 LM edited current department cash control policy to reflect the proposed policy on the TB agenda for Feb 20, 2020. Sent to MW for review.

Feb 20, 2020 Town Board approved a new cash control policy

Dec 1, 2020. Sent to MR for review. (changes made due to purchase of MyRec software)

Dec 4, 2020 MW ( E ) LM approved

2/25/2021 LM ( E ) MR edits for approval (changes to reflect MyRec auto-emailed receipts).

3/4/2021 MW ( E ) LM, MW approved.

9/15/2021 LM ( E ) AW edits for approval (changes to pool). AW ( E ) LM approved.

7/6/2022 ( E ) AS edits for approval (remove Ice Rink and Pool).

7/14/22 AS approved changes.

**Acknowledgement of Cash Control Narrative:**

I have read and understand the West Seneca Youth & Recreation Cash Control Narrative. I agree to follow the narrative during my employment with West Seneca Youth & Recreation.

Print Name:	
Signature:	
Date:	