

ALAMEDA COUNTY SHERIFF'S OFFICE DETENTION AND CORRECTIONS POLICY AND PROCEDURE	NUMBER: 2.03	PAGES: 1 of 2
	RELATED ORDERS: ACA 4-ALDF-7D-11, 7D-12	
	ISSUED DATE: July 1, 1989	
	REVIEW DATE: October 22, 2015	
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CHAPTER: Fiscal Management	SUBJECT: Control of Cash Receipts/Vouchers	

- I. **PURPOSE:** To develop a system of accountability for issuing, using and voiding cash receipts/vouchers.
- II. **POLICY:** The facility shall maintain a system of accountability for cash receipts which will facilitate the audit process.
- III. **PROCEDURE:**
 - A. **PURCHASE PROCEDURE:** The facility's Supply Unit will have the sole responsibility of purchasing cash receipts, ensuring the receipts are ordered in a timely manner and in such quantity that ample supplies are on hand for requesting sections and user agencies.
 - B. **ISSUE PROCEDURE:** The requesting unit, section, division or user agency (outside department), will order cash receipts from their respective Supply Unit. The requesting entity will order receipts by submitting to the Supply Unit an Issue Voucher (ML-40). When the facility's Supply Unit receives the voucher, they will document the issue on their inventory card indicating the type of receipt, number series and department ordering. The facility's Supply Unit will issue all receipts in chronological blocks (Example: 01/01/89 Glenn Dyer/Santa Rita AJIS Receipts, Numbers 1 through 100, etc.).
 - C. **VOIDING PROCEDURE:** All voided receipts will be returned to Accounting where they will be filed. Each type of receipt and the procedure for voiding is as follows:
 1. **AJIS Receipt:** The AJIS receipt is used to document an incoming inmate's clothing and property. This receipt is used throughout the Sheriff's Office as well as by other police agencies within the county. If an over-the-counter inmate comes into one of our holding facilities and it is necessary to void an AJIS receipt, the Intake Sheriff's Technician will write "VOID" on the property and money portions of the receipt and indicate on the face of the receipt why it was voided (Example: miscount of money, wrong PFN, etc.); the Accounting Unit will also be notified to avoid posting errors, (i.e., crediting monies to wrong inmate). The receipt will then be placed in the locked money box in Intake and filed by the Account Clerk.
 - a. Other sections of the Sheriff's Office use AJIS Receipts (ETS, Marshal's Office, Bailiffs, etc.). If it is necessary to void an AJIS receipt, the same procedure will apply; write "VOID" on the receipt and a short reason why it was canceled. The voided receipt will

- then be attached to the inmate's clothing and property, along with the new receipt, and transported to the appropriate jail facility (Santa Rita Jail, Glenn E. Dyer Detention Facility, etc.). When the inmate, property and money arrive at the jail, the Intake Sheriff's Technician responsible for processing money and property will take any voided receipts and send them to Accounting.
- b. User agencies such as Oakland Police Department, Alameda Police Department, etc., need not send their voided receipts to SRJ. For the purpose of Sheriff's Office audits, it is only necessary to know which user agency received which block of numbered AJIS Receipts.
2. Bail/Fine Receipt: This document is used to document cash bails and bail bonds. The procedure for voiding Bail/Fine Receipts is to write "VOID" across all copies and route them to the accounting office.
- D. The Accounting office will maintain numerical filing systems for each form type. Files will be retained through one audit cycle (i.e., January 1, 1989, forward to the next audit) to satisfy statutory and audit requirements concerning the retention of records.
 - E. Destruction of accounting records requires written authorization from the Division Commander.
 - F. All receipts shall be internally audited annually by the Sheriff's Office Administration and/or the Alameda County Sheriff's Office.