



CASH CONTROL POLICY

Approved by the Rochester Public Library Board of Trustees on June 16, 2021.

Rochester Public Library (RPL), a department of the City of Rochester, uses established cash handling methods to safeguard taxpayer dollars and protect the organization. RPL requires all staff adhere to the following:

- Staff will only make payments to their own or immediate family member's accounts through customer channels.
- Staff will not access the money trays for personal use, such as making change, etc.
- Staff will work in pairs to collect cash from the money machines or resupply money trays.
- Staff will work in pairs to count cash that is not recorded in RPL's transactional software.
- All cash, checks, and credit card receipts will be stored in a secured location.

All accounts payable and receivable associated with RPL are processed in COR's financial software. Entries are reviewed and processed by COR Finance staff. COR is audited by an independent accounting firm annually. The audit provides an overview and analysis of COR's financial activities and an independent opinion on the validity of the presented financials.