# FINANCE/ADMINISTRATION SECTION SUPPORTING DOCUMENTATION

## REFERENCE DOCUMENTS BY POSITION

### FINANCE SECTION COORDINATOR

- EMERGENCY CASH HANDLING ................................................................. FS-3
- SAMPLE OF MANUAL LEDGER ................................................................ FS-7

### FORMS

- FINANCE/ADMINISTRATION SECTION SIGN-IN LIST ......................... FS-8
- EOC CHECK-IN LIST ........................................................................... FS-9
- ACTIVITY LOG .................................................................................. FS-10

### OTHER INSTRUCTIONAL BOOKLETS

- THE DISASTER REIMBURSEMENT PROCESS ...................................... FS-11
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EMERGENCY CASH HANDLING SECTION

1. The Safe:

1.1. In being better prepared for emergency financing, the City has purchased a safe designated as the “Emergency Management Safe”, which will contain valuable financial instruments to maintain a certain level of financial transactions to be carried out during an emergency. The safe will contain cash, manual checks, accounting ledger workbook, emergency accounting codes, and other tools to make efficient and safe use of the financial instruments contained in the safe. The safe needs a key and a combination to be opened, thus two people are required to open the safe.

1.2. The financial instruments in the safe are only to be used in the following situations, or as needed by determination of the ___Director of Emergency Services___:
   - The City is not able to access cash from any of its banks, credit card issuers, or any other financial institution that normally provides cash to the City
   - Cash donations are not sufficient
   - Cash on hand during an emergency is not sufficient
   - The City is not able to print checks within a timeframe needed for payment of goods and services crucial to performing emergency-related functions.
   - Credit cards are either not being accepted by vendors or are over their limit.

1.3. The authority responsible for authorizing use of the financial instruments contained in the safe for emergencies is ___Director of Emergency Services or Chief Financial Officer (CFO)__. This person must be different from the person with access to opening the safe. If this person is not available during the emergency or at the time needed to use these instruments, then the following represent the succession of who is to make this decision:
   1. ___CFO___
   2. ___Title of person___
   3. ___Title of person___
   4. ___Title of person___
   5. ___Title of person___

1.4. The amount of cash and the number of emergency manual checks to be placed in the safe will be determined by the ___Director of Emergency Services or CFO__.

1.5. The person(s) responsible for maintaining a copy of the safe key will be ___Watch Commander___

1.6. The person(s) responsible for maintaining the safe combination will be ___Fire Battalion Chief__.

1.7. During a disaster the person from Sections 1.5 and 1.6 above will be responsible to open the safe together upon authorization from ___Director of Emergency Services__.
1.8. The denominations of cash in the safe will be as follows: to be determined by CFO.

2. Cash Handling

2.1. The cash in the safe will be placed inside sealed plastic bags, which are to prevent deterioration of the bills. The plastic bags will have a special label and seal to track each withdrawal of cash. An accounting-style ledger workbook will also be placed in the safe. The workbook is meant to be used in times where electronic accounting systems are not accessible when cash (or any other financial) transactions need to be recorded.

2.1.1. The workbook must be used whenever cash is withdrawn from the safe, or when a manual check is issued. It requires the following columns to be completed for each transaction:
- Time and Date
- Check number or whether it is cash withdrawn from the safe
- Whether the check is from the Payroll or General bank account
- Description of purchase
- Dollar amount of purchase
- Program/Account # affected

2.2. The person responsible for dispensing the cash will be Finance Section Chief. This person must be different from the person who is entering the transactions into the ledger workbook, as well as the person who has given authorization to open the safe. This person may be the person who has the key to the safe.

2.2.1. In the event where this person is unavailable, the following people will provide a succession:
1. Principal Accountant
2. Principal Accountant
3. Principal Accountant
4. Accountant I
5. Accountant I

2.3. The person responsible for entering the transactions into the accounting ledger workbook (the “emergency accountant”) will be anyone who is not in 2.2 above from Finance Section. This person must be different from the person handling the cash as well as the person who gives authorization to open the safe.

2.3.1. In the event where this person is unavailable, the following people will provide a succession:
1. Anyone who is not in 2.2 above from Finance Section.
2. Anyone who is not in 2.2 above from Finance Section.
3. Anyone who is not in 2.2 above from Finance Section.
4. Anyone who is not in 2.2 above from Finance Section.

2.4. Each time the safe is opened, and each time before the safe is closed, the cash in the safe should be counted and the check stock should be checked for any breaks in check sequence. Each time the cash is counted, another person should be present. This person may be the emergency accountant. Once the cash is counted the emergency accountant should record the amount in the ledger and compare this amount with outcome of the next cash count when the safe is being opened or
closed again. The amount withdrawn from the safe should match the amount of expenditures entered into the ledger. If these two amounts do not match, an error may have been made, or cash may have been stolen.

2.5. The cash in the safe should also be counted twice a year to make sure that theft has not occurred. During these cash counts, an assessment should be made as to whether the cash maintained in the safe has current designs, or assess if there is any reason why the cash may not be useful in an emergency.

2.5.1. The people responsible for performing the cash count twice a year should be CFO, or designee and a Finance Section Liaison. This person should not have access to the safe, and should not have access to any of the emergency accounting records.

3. Emergency Check Handling

3.1. A stock of manual checks will be maintained in the safe. This stock of checks is different from the stock of checks used by the City for routine check runs. This stock of checks will be marked as for emergency use only and will have a different series of numbers.

3.2. The check stock will consist of 2000 checks to be used for general purchase as well as payroll transactions.

3.3. In order for the checks to be issued and accepted by the City’s bank, the bank must be notified to start accepting them, in writing, by a person designated for this function. This person’s name will be given to the bank ahead of time in preparation for emergencies. This person will be the person from section 1.2. This person must not be the same person responsible for signing checks, for having access to the expenditure ledger workbook, having access to the safe. In the event that this person is not available to perform such a task during an emergency, then the succession will be made up of the following people:

1. Title of person
2. Title of person
3. Title of person
4. Title of person
5. Title of person

3.4. The person responsible for preparing and signing the checks will be This person will be the person from section 2.2. This person must not be the same person who gives the bank authorization to accept emergency checks, or have access to the expenditure ledger workbook. In the event that this person is not available to perform such a task during an emergency, then the succession will be made up of the following people:

1. Title of person
2. Title of person
3. Title of person
4. Title of person
5. Title of person
3.5. A check will only be issued once an invoice is presented for payment by a responsible employee. If an employee requests an advance check for an emergency good or service that will only be performed with up front payment, then the employee is responsible for bringing the invoice or receiving report back to the emergency accountant. Without a matching receipt, the City will not be reimbursed for those expenditures. Further, the receipt is proof that the expenditure was indeed made, so for preventing fraudulent activity, the invoice must be turned in or disciplinary action may be taken against that employee.  

3.5.1. Voided checks should be destroyed.

3.6. At the time of check issuance, the following information must be recorded by the emergency accountant:

- Time and date
- Check #
- Checking Account name/number
- Payee
- Description of goods or service being purchased
- Check amount
- Emergency Program/account code to charge
- Signature of person picking up the check

4. Credit Card Usage

4.1. The City’s credit card program consists of different credit cards that are issued to all departments. The names on the credit cards vary and range from just saying “The City of Beverly Hills”, to including the department name and in some cases the department head’s name. During an emergency, credit card usage will still be the most preferred method of payment due to it’s record keeping and reporting capabilities being provided electronically by a third party. During an emergency, if the credit cards have exceeded their limit, it will be the responsibility of CFO or designee to contact the credit card company to request an increase in credit limit. In the event that this person is not available to perform such a task during an emergency, then the succession will be made up of the following people:

1. Assistant CFO
2. Accounting Manager
3. Risk Manager
4. Title of person
5. Title of person

4.2. During an emergency, the credit card may be needed for cash advances. In such situations, it will be the responsibility of same as Section 4.1 to contact the credit card company to request the ability to have cash advances to be placed on the credit cards. In the event that this person is not available to perform such a task during an emergency, then the succession will be made up of the following people:

1. same as Section 4.1
2. same as Section 4.1
3. same as Section 4.1
4. same as Section 4.1
5. same as Section 4.1
6. SAMPLE OF MANUAL LEDGER

<table>
<thead>
<tr>
<th>Time/Date</th>
<th>Checking</th>
<th>Account</th>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>4/15/07</td>
<td>Cash</td>
<td>N/A</td>
<td>Breakfast for Police Department</td>
<td>$9.70</td>
</tr>
<tr>
<td>4/15/07</td>
<td>#5941428</td>
<td>G</td>
<td>Food from local store</td>
<td>$100.00</td>
</tr>
<tr>
<td>4/15/07</td>
<td>#5941429</td>
<td>G</td>
<td>Void</td>
<td>N/A</td>
</tr>
<tr>
<td>4/15/07</td>
<td>#5941430</td>
<td>P</td>
<td>Paycheck for Police Officer</td>
<td>$500.00</td>
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<tr>
<td>4/15/07</td>
<td>Cash</td>
<td>N/A</td>
<td>Gas for vehicle</td>
<td>$100.00</td>
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# FINANCE/ADMINISTRATION SECTION

## SIGN-IN-SHEET

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<thead>
<tr>
<th>NAME</th>
<th>POSITION</th>
<th>DEPARTMENT</th>
<th>TIME-IN</th>
<th>TIME-OUT</th>
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<tr>
<td>Finance/Admin. Chief</td>
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<tr>
<td>Cost Recovery Unit</td>
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<td>Time Keeping Unit</td>
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<td>Compensation/Claims Unit</td>
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<tr>
<td>Cost Analysis Unit</td>
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EOC CHECK-IN LIST

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>EOC Position</th>
<th>Date &amp; Time In</th>
<th>Date &amp; Time Out</th>
<th>Total Hours</th>
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**Daily Activity Log**

**City of Beverly Hills - EOC Section/Branch/Unit**

<table>
<thead>
<tr>
<th>Time of Day</th>
<th>Decisions, Resource Requests, Messages, Notes</th>
<th>Action Taken/Justification</th>
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<tbody>
<tr>
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**EOC Position:**

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**City of Beverly Hills**

Support Documentation – FS-10
The Disaster Reimbursement Process
(Insert Beverly Hills booklet)