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## Investigative Funds

### 607.1 PURPOSE AND SCOPE

This policy provides control and accounting procedures for investigative funds used by members of the Vancouver Police Department. This policy applies when investigative funds fall under the oversight of this Department. Vancouver Police personnel assigned to a task force which has its own investigative funds policy approved by its Executive Board shall follow the policy and procedures adopted for that task force when using investigative funds overseen by that entity.

### 607.2 POLICY

The Vancouver Police Department and Vancouver Treasury, Department of Financial and Management Services maintains stringent control over all investigative fund monies to ensure that the funds are used only for authorized purposes.

### 607.3 DEFINITIONS

**Confidential Informant (CI)** – A person who provides criminal intelligence or investigative information whether the person indicates a desire to have their identity kept confidential and is under agreement with law enforcement to cooperate in return for some type of compensation (e.g., the deferment of charges or payment of monies). Agreements must be in writing. The term informant shall be given the same meaning.

**Custodian (Primary)** – A sworn VPD officer at the rank of Lieutenant or higher supervisory rank who is authorized by VPD and the City through the procedures outlined in this policy as having the responsibility to maintain an investigative fund by the Treasury, Department of Financial and Management Services for the City of Vancouver.

**Custodian (Alternate)** – A sworn VPD officer at the rank of Lieutenant or higher supervisory rank who is authorized by VPD and the City through the procedures outlined in this policy to accept a temporary full transfer of an investigative fund from the primary custodian for purposes such as extended leave, sick leave, or vacation. Alternate custodians have the same responsibilities as the primary custodian during the primary custodian's absence.

**Custodian (Subordinate)** – A sworn VPD officer at the rank of Sergeant or higher supervisory rank who is temporarily assigned an allotted disbursement of an investigative fund, from the primary or alternate custodian, for retention beyond a one-time incident or action. Subordinate custodians shall be a full-time employee of the City of Vancouver and cannot be an employee of another entity or agency assigned to a unit managed by the Department.

**Disbursement** – The expenditure of funds for law enforcement investigations or the temporary reassignment of the funds from the custodian to another Department employee as a subordinate custodian.

**Investigative Funds** – Cash funds established for the purpose of conducting criminal investigations wherein expenditures are used to support criminal charges such as the sale of

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controlled substances or stolen property, in investigations where the transfer of cash represents a significant step in the furtherance of the crime or where payment(s) cannot come from a publicly traceable source such as to a reliable informant. Investigative funds are not to be used for supplies and/or maintenance needs.

**Drug Funds** – Residual net proceeds not required to be paid to the State Treasurer as ordered by the court pursuant to a civil hearing or a drug related prosecution; or from property forfeited or deemed to have been lawfully seized after a hearing conducted under RCW Title 34, as proceed of the manufacture, distribution, or sales of controlled substances. Drug Fund expenditures are for the exclusive use of enforcing RCW Title 69.50, the Uniform Controlled Substances Act (UCSA) and may not be used to supplant preexisting funding sources.

**General Investigations Funds** – Cash funds maintained by an individual custodian for non-UCSA related expenditures.

**Reconciliation** – A process of comparing investigative funds available at any given time, plus the total from disbursement receipts to account for the full amount equal to the authorized investigative funds assigned to the custodian and all subordinate custodians.

**Soft Reconciliation** – Submission of all receipts and a physical presentation of all residual investigative funds for accounting purposes from the subordinate custodian to the primary custodian.

**Replenishment** – A process of submitting reconciliation documents to the Vancouver Treasury, Department of Financial and Management Services and obtaining replacement investigative funds equal to the full authorized amount.

### **607.4 PROCEDURE FOR ESTABLISHING AN INVESTIGATIVE PETTY CASH FUND**

To obtain authorization to be a Primary Custodian and to establish an Investigative Fund, a Commander shall submit a memorandum to their Bureau Assistant Chief requesting authorization and explaining the need and projected use of the funds. The Commander shall complete and submit a City of Vancouver Request to Establish Petty Cash Fund form with the memorandum. The Commander authorizing the Investigative Fund will sign the form for departmental authorization. The memorandum and signed form shall be forwarded to the VPD Finance and Logistics Supervisor.

See attachment: 607 COV Request To Establish Petty Cash Fund.pdf

If the Primary Custodian and Investigative Fund are authorized, the VPD Finance and Logistics Supervisor will submit the request to the Vancouver Treasury, Department of Financial and Management Services, as mandated by the City of Vancouver.

### **607.5 OBTAINING FUNDS**

If fully authorized by the Vancouver Treasury, Department of Financial and Management Services, the Primary Custodian of an investigative cash fund will be issued a check from the Treasury. Upon receipt of funds, the Petty Cash Acknowledgment form is signed as an acknowledgement

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of funds received. No funds other than those issued by the Treasury shall be used to establish an Investigative Fund.

See attachment: Acknowledgement of Petty Cash Custodian Form.pdf

### **607.6 SECURITY OF FUNDS**

All Investigative Funds not disbursed for immediate use shall be kept in a strongbox/safe. Physical possession of the key(s) or combination to the strongbox/safe shall be maintained by individual custodians, and not available to other individuals. Physical security of all funds is the responsibility of all individual custodians.

### **607.7 USE OF INVESTIGATIVE FUNDS**

All use of Investigative Funds shall be for business related disbursement only. At no time shall Investigative Funds be borrowed, loaned, or used by any employee for personal reasons.

Investigative Funds in the possession of individual custodians shall not be used for supplies or maintenance needs.

### **607.8 REPLENISHMENT**

A request for replenishment of funds can be completed at least once per month, or at any time the fund balance reaches 50% expenditure. General requests for fund replenishment shall be submitted to the VPD Finance and Logistics Supervisor after the VPD supervisor has approved the itemized expenditures. Reconciliation documentation shall be submitted with all requests for fund replenishment.

### **607.9 TRANSFER OF INVESTIGATIVE FUNDS**

The permanent transfer of an Investigative Fund from one custodian to another must be authorized in writing by the Division Commander and sent to the VPD Finance and Logistics Supervisor. When the transfer is between two individuals with the rank of Commander, it shall be authorized by the Bureau Assistant Chief. The VPD Finance and Logistics Supervisor shall notify the Vancouver Treasury Department of Financial and Management Services of any permanent transfer.

At the time of permanent or temporary full transfer of an Investigative Fund from the Primary Custodian, a full reconciliation of all monies and receipts, including those temporarily reassigned to a Subordinate Custodian shall occur. The new custodian must physically count all monies associated with the account in the presence of the outgoing custodian. Reconciliation documents must be complete with signatures.

### **607.10 DISBURSEMENT**

**Primary Custodians** shall disburse funds as follows:

1. The funds shall be identified on a VPD Custodial Level Funds Disbursement Record form. The form shall be signed by the recipient custodian and Primary Custodian.

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2. The temporary reassignment of funds from the Primary Custodian to a Subordinate Custodian shall be made at the discretion of the Primary Custodian responsible for the Investigative Fund.
3. VPD Custodial Level Funds Disbursement Record forms shall be maintained by the Primary Custodian until reconciliation with all required signatures, dates, explanations for fund use, suspect information, and case numbers.

There should always be a continuity of Investigative Funds availability. If the Primary Custodian is gone for an extended period (e.g., vacation/illness/training) an Alternate Custodian needs to be temporarily assigned until the Primary Custodian returns.

See attachment: 607 VPD Custodian Level Funds Disbursement Record.pdf

**Subordinate Custodians** shall disburse funds as follows:

1. The use of funds shall be documented on a VPD Funds Use/Receipt form.
2. The Subordinate Custodian shall ensure the identification of the funds disbursed.
3. When physical items such as gas, food, or payment of cell phones are being paid, collecting and attaching a receipt to the Funds Use/Receipt Form is necessary. A photo copy is acceptable.
4. If a Subordinate Custodian is a supervisor who is going to disburse funds to another individual, the Funds Use/Receipt form shall be completed and signed by the recipient and Subordinate Custodian. The Subordinate Custodian shall not be the same person to disburse and accept the funds.
5. The recipient employee using the funds shall fully complete the explanation block of the Funds Use/Receipt form.
6. Funds Use/Receipt forms shall be maintained by the employee accepting the investigative funds until the intended action is completed. Funds Use/Receipt forms are returned to the custodians.
7. Funds Use/Receipt forms shall be completed in full, contain all required signatures and copies distributed as noted on the form. Blocks not used shall be marked N/A.
8. Subordinate Custodians directly using funds, without subsequent disbursement, shall complete a Funds Use/Receipts form for all expenditures.
9. A copy of the Funds Use/Receipt form documenting transactions with all required signatures shall be kept by the subordinate custodian until the form is returned to the primary custodian.

See attachment: 607 Funds Use Receipt Form.pdf

The disbursement of Investigative Funds and payments to confidential informants shall comply with all procedures outlined in this policy and **Policy 608 – Confidential Informant**.

Investigative Funds may be disbursed to members or other agencies attached to VPD managed units and teams on an individual action basis and related to incidents or individuals associated to VPD jurisdiction. No member of a unit or team, other than a full-time employee of the City of

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Vancouver, shall be temporarily reassigned Investigative Funds as a Subordinate Custodian. It shall be the responsibility of the Primary Custodian or Subordinate Custodian providing the funds for an individual action disbursement to ensure the use of Investigative Funds has been properly documented on a Funds Use/Receipts form, by the member of any agency.

### **607.11 RECONCILIATION**

All members of the agency who control an investigative fund or possess a temporary reassignment of money from an investigative fund shall be able to account for those funds at any point.

#### **607.11.1 RECONCILIATION TIMELINES**

Reconciliation shall occur as follows or as otherwise directed by the VPD Finance and Logistics Supervisor or Vancouver Treasury, Department of Financial and Management Services.

1. Full City of Vancouver Treasury reconciliations shall occur monthly regardless of the fund total. The Petty Cash Reconciliation sheet shall be forwarded with signatures verifying fund counts to the VPD Finance and Logistics Supervisor, VPD Audit Sergeant and to Vancouver Treasury, Department of Financial and Management Services by the 1st of each month for the month prior.

See attachment: 607 COV Petty Cash Reconciliation Sheet.pdf

2. Full December/Year-end reconciliation needs to be accompanied with the Year-end Acknowledgement of Petty Cash Custodian Form. The Year-end form shall be forwarded to the VPD Finance and Logistics Supervisor, VPD Audit Sergeant and Vancouver Treasury, Department of Financial and Management Services. The Year-end reconciliation is in addition to the monthly reconciliation.

See attachment: 607 Acknowledgement of Petty Cash Custodian Year End.pdf

3. Investigative Funds shall be reconciled monthly to check for discrepancies and verified; however, the level of activity may warrant a bi-monthly or weekly reconciliation. Investigative Funds and reconciliation documents will be retained by the individual custodians and are subject to audit. Monthly reconciliation does not necessitate the recall of disbursements from Subordinate Custodians. Amounts disbursed on a VPD Custodian Level Funds Disbursement Record form should be added and included in a monthly reconciliation with VPD Funds Use/Receipt form totals.
4. The Primary Custodian shall be responsible for reconciliation of all funds assigned to them when required pursuant to Department policies (607/608).
5. A Subordinate Custodian shall be responsible for monthly soft reconciliation of temporarily reassigned cash or when otherwise directed by the Primary Custodian. Subordinate Custodians must submit all receipts and make a physical presentation of all residual Investigative Funds to the primary custodian for accounting purposes.
6. The Primary Custodian shall keep a copy of all reconciliation sheets and related disbursement receipts.

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7. The Primary Custodian compares Investigative Funds available at any given time, plus the total from disbursement receipts to account for the full amount equal to the authorized Investigative Funds assigned to the Primary Custodian and all Subordinate Custodians.
8. The Primary Custodian submits reconciliation documents by the 1st of each month for the month prior.

### 607.11.2 CUSTODIAL DEPARTMENTAL TRANSACTION RECONCILIATION

The custodians shall ensure that the appropriate sections of each disbursement, disbursement receipt, and reconciliation form is completed to reconcile the expenditure(s) relating to Investigative Funds. Copies of all supporting receipts (Funds Use/Receipts) for expenditures shall be attached to the VPD Custodian Level Funds Disbursement Record form. Transactions, incidents or uses, the expended Investigative Funds total, and any returned total shall equal the initial transfer amount. If the Subordinate Custodian returns Investigative Funds or a residual amount of an initial disbursement to the Primary Custodian, that information shall be noted on the VPD Custodian Level Funds Disbursement Record form.

For Investigative Funds temporarily reassigned to a Subordinate Custodian, the Funds Use/Receipts form shall be collected from that individual with all expenditures noted in an on-going method on the form. Soft-reconciliation and monthly confirmation of Investigative Funds shall be documented on the VPD Custodian Level Funds Disbursement Record form if the subordinate custodian retains unused funds.

At any given time, the total investigative cash funds available, plus the total checks requested, plus the total paid out/receipts must add up to the authorized investigative cash. The Petty Cash Reconciliation Sheet is due to the VPD Finance and Logistics Supervisor, VPD Audit Sergeant, and Vancouver Treasury, Department of Financial and Management Services by the 1st of each month for the month prior.

### 607.11.3 CUSTODIAN CITY OF VANCOUVER TREASURY RECONCILIATION

A City of Vancouver Treasury approved Petty Cash Reconciliation Sheet will be used. There will be a secondary person verifying the count of any cash. The secondary person will not be a subordinate and the secondary person will verify their identity by affixing their name and signature to the form.

Original documents for closed or completed VPD Custodian Level Funds Disbursement Records forms with receipts shall be attached to the City of Vancouver Petty Cash Reconciliation Sheet. A copy of active VPD Custodian Level Funds Disbursement Records form for Subordinate Custodians retaining unused funds shall be attached.

See attachment: 607 COV Petty Cash Reconciliation Sheet.pdf

The City of Vancouver Petty Cash Reconciliation Sheet and related disbursement receipts shall be sent to the to the VPD Finance and Logistics Supervisor for oversight and specific account

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type determination. Once processed, the VPD Finance and Logistics Supervisor or their designee shall forward the City of Vancouver Petty Cash Reconciliation Sheet and associated expenditure documentation, as necessary, to the Treasury.

### 607.11.4 AUDIT

All Investigative Funds shall be subject to a quarterly audit by the VPD Finance and Logistics Supervisor.

Investigative Funds are subject to audit by City of Vancouver Internal Auditor, or the Washington State Auditor's Office independent from internal VPD audits, at any time. For an audit conducted by any person who is not an employee of this Department, identification shall be obtained prior to allowing access to records or funds, and they must be accompanied by a full-time employee of the City of Vancouver.

### **607.12 INFORMANT PAYMENT PROCEDURES**

Officers must follow the procedures outlined in this policy and **Policy 608 – Confidential Informant** for cash disbursements to confidential informants.

#### 607.12.1 DETERMINING THE AMOUNT OF PAYMENT

No informant will be told in advance or given an exact amount or percentage for services rendered or property seized. The amount of funds to be paid to any informant will be evaluated against the following criteria:

1. Nature and complexity of the investigation.
2. Impact of the investigation to the community.
3. Past reliability and work record of the informant.
4. Willingness to testify in court.
5. Usefulness of the information provided.

Officers must obtain approval from their supervisor prior to paying an informant. Payments to informants less than \$250.00 must be approved by a supervisor. Payments over \$250.00 must be approved by a lieutenant.

#### 607.12.2 PROCEDURES FOR PAYMENT

The following procedures must be followed anytime a payment is made to an informant:

1. The controlling officer must obtain authorization from a supervisor prior to making payment.
2. The controlling officer must complete a Funds Use/Receipt form with all information required for completion prior to making payment.
3. Controlling officers shall not meet with an informant alone. Informants will always be met by no less than two commissioned police personnel, both for corroboration and for backup.

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4. Payment of any monies to an informant shall be witnessed by the controlling officer and at least one other officer.
5. Immediately after receiving a payment, the informant shall be required to sign and date the Funds Use/Receipt form. The informant will sign using their true name. Informant numbers and nicknames are not acceptable.
6. At the time of the payment, the controlling officer shall advise the informant that the monies may be taxable income and must be reported to appropriate tax authorities.
7. The controlling officer and the witness officer, who sees payment being made, shall sign and date the written Funds Use/Receipt form.
8. The controlling officer shall record the amount of payment on the Funds use/Receipt Informant Activity Contact Log, including the date of payment, reason for payment, receipt number, case number, confidential informant number, nature of the investigation, and if any arrest was made because of the informant's assistance.
9. The controlling officer will record the payment in the Informant Activity Contact Log form.
10. Upon completion, the Funds Use/Receipt will be forwarded to the officer's supervisor or subordinate custodian to review for policy compliance.
11. Following review, the original Funds Use/Receipt copy with all required signatures including the informant signature will be hand delivered to the Investigations Lieutenant for inclusion in the Master Informant File. This shall occur as soon as practical but no later than fifteen (15) calendar days following completion of payment.
12. The remaining copies of the Funds Use/Receipt form will be distributed as noted on the form.

#### 607.12.3 USE OF BUY MONEY INVOLVING CONFIDENTIAL INFORMANTS

The following procedures must be followed for money used in conjunction with the involvement of confidential informants:

1. Officers search an informant before and after the buy. The search will be conducted by an officer of the same gender identity as the informant who is being searched. This search will be documented in a police report. This record will include who conducted the search, where it was conducted, the privacy of the search, and who witnessed the search. The informant must consent to the search.
2. If the informant's vehicle or residence is used in the investigation, officers search those areas to which the informant had access. This search will be documented in a police report. The informant must consent to the search.
3. Officers provide the informant with Investigative Funds that have been recorded by each serial number through photos or photocopies. Officers document the amount of Investigative Funds assigned to the informant and the amount of Investigative Funds returned.
4. VPD prohibits informants from using personal funds to buy contraband. Officers take all personal funds from the informant prior to contact with the suspect to avoid error. A receipt will be given to the informant. The personal funds shall be returned to the



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informant upon completion of the buy. The informant will sign the receipt indicating the personal funds have been returned. The removal and return of the informant's personal funds shall be witnessed by another officer.

5. Continuous surveillance will be conducted on the informant after the search and until he/she meets with the officers to be debriefed.
6. The informant shall then be thoroughly searched again. All evidence and buy funds will be retrieved from the informant.
7. Following the buy, officers retrieve all evidence and Investigative Funds from the informant.
8. Officers debrief the informant, write a police report, and submit it for supervisor approval, and process all evidence pursuant to Department policy.

### **607.13 MONEY USED IN CONJUNCTION WITH LAW ENFORCEMENT ONLY INVESTIGATIVE ACTIVITIES**

The following procedures must be followed for money used by members of law enforcement when cooperating individuals are not present:

1. All investigative funds shall be recorded by each serial number through photos or photocopies if used for any investigative purpose, or to purchase any item that may or may not have evidentiary value, even if the member has no intent to pursue criminal charges.
2. No officer shall make any transaction involving Investigative Funds alone. No less than two commissioned police personnel shall be present.
3. Following the law enforcement action, any residual funds shall be counted, reconciled with the initial disbursement for that action, and returned to the custodian.
4. Items obtained shall be placed into evidence and reports completed to detail the incident, actions of the officer, and full evidentiary tracking of funds used.

### **607.14 MONEY USED OTHER THAN FOR AN ACTIVE INVESTIGATION**

Investigative funds, with supervisory approval, may be used as a method of continuing cooperation with an individual, while not directly paying them for an active investigation. This shall only happen when the cooperating individual meets active informant status under informant establishment procedures in the Confidential Informant Policy (608), and the expenditure can be justified as a benefit to the Department. An example is purchasing a pre-paid cellular telephone or making a payment to a service provider, to be able to maintain communication with the person. In this incident, the expenditure shall be noted on a Funds Use/Receipt form with use documentation noted under "CI Expense" to include an explanation. Other authorized expenditures, not related to a cooperating individual shall be noted under the "Other" box, with an explanation. Money expenditures will occur using the same guidelines in 607.12 Informant Payment Procedures.

## **Attachments**

## **607 COV Request To Establish Petty Cash Fund.pdf**



**REQUEST TO ESTABLISH  
Petty FUND**

DATE: \_\_\_\_\_

TO: Treasury, Department of Financial and Management Services

FROM: \_\_\_\_\_  
(department)

Petty Cash Custodian: \_\_\_\_\_  
(name)

Alternate Custodian: \_\_\_\_\_  
(name)

Purpose: \_\_\_\_\_

Location: \_\_\_\_\_

Amount Requested: \$ \_\_\_\_\_

GL Account Coding: \_\_\_\_\_

\_\_\_\_\_  
Department

\_\_\_\_\_  
Accounting

\_\_\_\_\_  
Treasury

\_\_\_\_\_  
Internal Auditor (if applicable)

## **Acknowledgement of Petty Cash Custodian Form.pdf**



**ACKNOWLEDGMENT OF  
PETTY CASH CUSTODIAN**

DATE: \_\_\_\_\_

TO: \_\_\_\_\_  
(Petty Cash Custodian)

FROM: Treasury, Department of Financial and Management Services

I, \_\_\_\_\_, as Petty Cash Custodian for  
\_\_\_\_\_ (department) for the City of Vancouver located at  
\_\_\_\_\_ (site location) hereby acknowledges that I have read, fully  
understand, and will fully comply with the guidelines as set forth in the Petty Cash  
Custodian Procedures.

I also hereby acknowledge receipt of check # \_\_\_\_\_ in the amount of  
\$ \_\_\_\_\_ representing petty cash funds to be used by my department at the  
location as above listed. I accept full responsibility for the appropriate handling of these  
funds.

\_\_\_\_\_  
(Petty Cash Custodian / Title) (Date)

## **607 VPD Custodian Level Funds Disbursement Record.pdf**



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### Custodian Level Disbursement Record

Initial Disbursement - By signature, I accept receipt of and full responsibility for the appropriate handling of these funds.

Date: \_\_\_\_\_ Time: \_\_\_\_\_ Cash Transfer: \_\_\_\_\_

Recipient Signature: \_\_\_\_\_ PSN: \_\_\_\_\_

Custodian Signature: \_\_\_\_\_ PSN: \_\_\_\_\_

**Funds Reconciliation:**

Associated Receipt Return Date	Explanation / Case # / Suspect	Amount
Total # of Receipts Attached:	Misc. Comments:	Expended Funds Total:

Reconciliation completed by: \_\_\_\_\_ PSN: \_\_\_\_\_ Date: \_\_\_\_\_

Funds/Residual Returns

Date: \_\_\_\_\_ Time: \_\_\_\_\_ Cash Returned: \_\_\_\_\_

Recipient Signature: \_\_\_\_\_ PSN: \_\_\_\_\_

Custodian Signature: \_\_\_\_\_ PSN: \_\_\_\_\_



## **607 Funds Use Receipt Form.pdf**



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## Funds Use / Receipt

Source: Drug Fund or Investigation Fund

Receipt # \_\_\_\_\_

Supervisor/Employee Disbursement

Date: \_\_\_\_\_ Time: \_\_\_\_\_ Cash Advance: \_\_\_\_\_

Officer Signature: \_\_\_\_\_ PSN: \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_ PSN: \_\_\_\_\_

Cash Expenditures:

Description	CI#	Case #	Type of Drug / Explanation of payment/expense	Amount
Drug Buy				
CI Payment				
CI Expense				
Other				
Total Expenditures				

Employee/Informant Disbursement (including CI expenses not paid directly to Informant as noted above)

Date: \_\_\_\_\_ Time: \_\_\_\_\_

CI Signature: \_\_\_\_\_ CI # \_\_\_\_\_

Witness Signature: \_\_\_\_\_ PSN: \_\_\_\_\_

Officer Signature: \_\_\_\_\_ PSN: \_\_\_\_\_

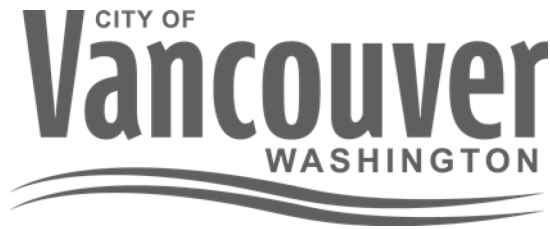
Supervisor/Employee Reconciliation

Date: \_\_\_\_\_ Time: \_\_\_\_\_ Cash Returned \_\_\_\_\_

Officer Signature: \_\_\_\_\_ PSN: \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_ PSN: \_\_\_\_\_

## **607 Acknowledgement of Petty Cash Custodian Year End.pdf**



**YEAR END ACKNOWLEDGMENT OF  
PETTY CASH CUSTODIAN**

DATE: \_\_\_\_\_

TO: Treasury, Department of Financial and Management Services

FROM: \_\_\_\_\_

I, \_\_\_\_\_, as Petty Cash Custodian for \_\_\_\_\_ (department) for the City of Vancouver located at \_\_\_\_\_ (site location) hereby acknowledge that I have read, fully understand, and will fully comply with the guidelines as set forth in the Petty Cash Custodian Procedures.

I also hereby acknowledge of cash in the amount of \$ \_\_\_\_\_ and receipts of \$ \_\_\_\_\_ representing the total of petty cash funds of \$ \_\_\_\_\_ to be used by my department at the location listed above. I accept full responsibility for the appropriate handling of these funds.

\_\_\_\_\_  
Name/Job Title: Custodian Date

\_\_\_\_\_  
Name/Job Title: Supervisor Date

## **607 COV Petty Cash Reconciliation Sheet.pdf**

