

Cash, Check, and Credit Card Payments: Best Practices Call for Written Policies and Procedures; Departments Have Some But Not All Recommended Elements



August 2025

Audit Scope and Objectives

In 2023, the Audit Services Division conducted an unannounced cash count audit at Milwaukee County Parks and reviewed Parks' policies and procedures as they relate to cash handling and depositing of revenues. There are many departments at the County that collect user fee payments beyond the Parks Department.



According to the Government Finance Officers Association (GFOA), governments should have written policies and procedures for invoicing and collection of revenues and recommends employees receive training to ensure that its cash is handled safely and securely.

Our current audit focuses on:

- assessing whether select departments involved in cash handling activities have current written policies and procedures for managing revenue transactions and depositing of revenues.
- a review of the training provided to employees who handle cash was included.
- a limited review of third-party payment contracts held by various departments.

The County's Cash Handling Policy

The last update to the County's Cash Handling Policy was in October of 2000. The policy emphasizes the Treasurer's role in depositing and recording of revenue. Although it provided instructions to departments regarding their involvement in the process, it did not address revenue collection at the department level.

Procedure ADMINISTRATIVE MANUAL MILWAUKEE COUNTY	<u>REVISION DATE</u> 10-02-00	<u>CHAPTER TITLE</u> Financial & Management Accounting	<u>CHAPTER NO.</u> 7
	<u>ORIG ISSUE DATE</u> 05-19-92	<u>SECTION TITLE</u> Cash Handling Procedure	<u>SECTION NO.</u> 7.91

Our 2024 audit on grants management recommended that the Comptroller, with assistance from the Treasurer, should develop and issue an updated Cash Handling Policy. The new policy is near completion and will be submitted to the County's AMOP Committee for review in 2025.

The Office of the Comptroller should distribute a copy of the AMOP on cash handling to all financial managers within the County upon approval of the AMOP by the AMOP Committee.

Cash Handling Document Review

We selected a judgment sample to request and review the policies and procedures from the following nine areas:

- Child Support Services
- County Clerk
- Clerk of Circuit Courts
- Register of Deeds – Real Estate Area
- Register of Deeds – Vital Records Area
- Sheriff's Office – Civil
- Sheriff's Office – Criminal Justice Facility
- Treasurer's Office
- Zoo

GFOA guidelines used for comparison include:

- *cash handling*
- *fraud prevention*
- *safekeeping of the funds*
- *segregation of duties*
- *bank deposit instructions*

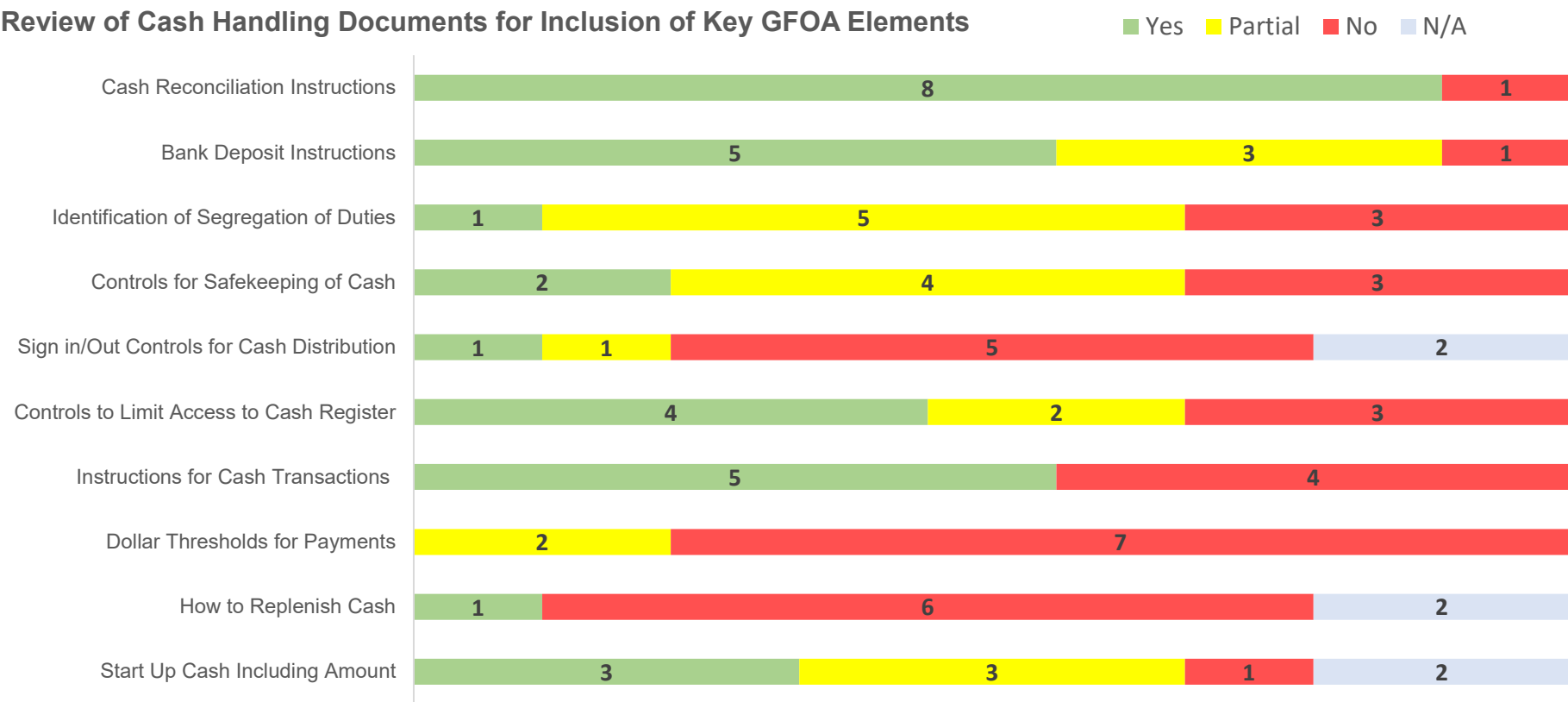
All departments accept in person cash or credit card payment. Most accept online payments, and payments by mail or phone.



Cash Handling Document Review

In reviewing the cash handling documents, we found that all departments followed GFOA recommendations in at least one area.

In our follow-up meetings, all areas agreed to update and submit their revised documents.



The Office of the Comptroller should include in the Cash Handling AMOP under development at its issuance or at its first review period, a direction to departments that handle cash in form of currency, credit cards and checks to develop cash handling procedures that appropriately address the items as recommended by the GFOA.

The departments included in our sample, develop and issue updated cash handling policies and procedures that include the elements identified by GFOA.

Training on Cash Handling Policies and Procedures

GFOA recommends that new employees who will handle cash should be properly screened. The County aligns with this recommendation as it performs background checks as a part of its hiring process. Employees in the Sheriff's Office are subject to a more intensive review.


We interviewed both financial management staff and cashiering staff and were informed that all areas provided cash handling training to employees during the onboarding process. The training included both hands-on training and shadowing. Two departments offered refresher course trainings.



The Office of the Comptroller should include in the Cash Handling AMOP under development, at its issuance or at its first review period, a direction to departments that handle cash to provide training to staff whenever cash handling policies and procedures are updated.

Third-Party Contracts

Of the seven departments in our sample, five are independently elected officials at Milwaukee County.

 Administrative Manual of Operating Procedures			
Procedure #: 15.01	Procedure Title: Contracting Administration Process		Revision #: 1.0
Original Issue Date: 10/17/2024	Revised Issue Date: N/A	Next Review Date: 10/17/2026	Responsible Department: DAS-Procurement

All areas in our sample use third-party contracts to provide for online payments, point of sale systems and use of credit cards. Many of the contracts are revenue-based contracts. In lieu of making payments to vendors who provide the service, the contracts allow for the vendor to collect revenues and remit to the County its share of the revenue less the vendors’ fees.

We reviewed those contracts for compliance with signature requirements and contract expiration. Three contracts were expired. All three contracts were originally executed prior to the issuance of the new Contracting AMOP in October of 2024. Two of the contracts were in the process of renewal. The third contract was not. In addition, two of the contracts we reviewed were only signed by the vendor and the department head contrary to County Ordinance.

The Office of the Comptroller, working with relevant departments, should evaluate the ability of the County to execute an umbrella contract for use by multiple County departments for third-party vendor payments.

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