

CITY OF BUFFALO  
DEPARTMENT OF AUDIT AND CONTROL

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AUDIT REPORT ON PETTY CASH FUND

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MARK J.F. SCHROEDER  
COMPTROLLER



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FIRST DEPUTY COMPTROLLER

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CITY AUDITOR

APRIL 2013

## **Preface**

On January 30, 2013 the City of Buffalo Department of Audit and Control conducted an unannounced audit of Petty Cash Funds. The City Charter, Section 16-18 authorizes the Comptroller to advance these funds and indicates the funds are subject to audit by the City Auditor, see Appendix 1. All petty cash custodians working January 30<sup>th</sup> were audited.

## **Background**

The City of Buffalo accounts for petty cash using an imprest system. Departments are advanced cash to pay for small business related expenses where a formal requisition/purchase order is impractical. The advance is the responsibility of a custodian. As the need arises, a department employee requests an advance from the custodian or spends his/her own money on a business related item or service not to exceed \$50. The receipt is submitted to the custodian for reimbursement. Periodically the custodian prepares a requisition/purchase order to replenish the fund. The custodian submits the receipts to The Department of Audit and Control with a copy of the requisition/purchase order. Audit reviews the receipts, and approves payment to replenish the Petty Cash Fund. A check is issued to the custodian and all receipts are expensed to the appropriate accounts. The custodian cashes the check and returns the cash to the secure location.

## **Audit Objectives**

1. Verify the existence and accuracy of the petty cash funds.
2. Evaluate appropriate use of funds and department need for petty cash.
3. Verify internal control procedures are adequate and adhered to.

## **Audit Findings**

### **1. Existence and Accuracy**

Twenty one of the 22 Petty Cash Funds were audited. One fund was not audited due to a medical leave of the custodian. Each of the 21 funds audited had cash and/or receipts totaling the authorized amount. Eleven of the 21 funds exceeded the fund total by an immaterial amount. The Table below lists the results of the 21 audited funds.

<u>Cash</u>	<u>Receipts</u>	<u>Audited Total</u>	<u>Authorized</u>	<u>Over/(Under)</u>	<u>% Variance</u>
\$4,060.56	\$6,801.47	\$10,862.03	\$10,850.00	\$12.03	0.1%

## **2. Appropriate Use of Funds and Department Need for Petty Cash**

City of Buffalo Petty Cash Guidelines (Appendix 2) address appropriate uses of petty cash funds:

Section III: “The purchase must be for the immediate operation of your department or division. .... The goods and/or services must be deemed necessary, prudent and reasonable.”

Section IV A: “all purchases of goods and/or services on behalf of the City of Buffalo are exempt from taxation. Any taxes paid will not be reimbursed.”

Section V B.: urges the custodians to note the “distinction between purchases and services made to conduct official City business and items which can be construed to be of a personal nature. Items deemed to be of a personal nature are deemed non-reimbursable... and are the responsibility of the custodian or individual making the petty cash purchase.”

The receipts contained in the Petty Cash funds met the criteria for appropriate use with three exceptions. One department paid sales tax on travel expenses. Two departments used petty cash for purposes that could be construed as personal. Petty cash was used to buy a daily newspaper. The custodian indicated the paper is used to monitor public meeting notices. The department has recently subscribed to the newspaper and will no longer use petty cash for this purpose. A second department used petty cash to purchase facial tissue.

Several Petty Cash Funds have balances greater than the department need for petty cash as evidenced by low or no utilization. Although the average number of reimbursements was two per department, eleven departments saw no activity during Fiscal 2012.

## **3. Evidence of Adequate Internal Control**

Fifteen or 71% of the 21 Petty Cash Funds audited were found to be securely stored. Of the six funds deemed not secure, four could not be immediately located. The fifth was in an unlocked file cabinet; the sixth was in a locked box in an unsecured file cabinet.

Transaction Guidelines require an original cash register receipt or paid vendor invoice with the signature of the individual purchaser on the receipt. Receipts in general did not have required signatures of the person who spent the petty cash on the receipt. There were two instances of packing slips to support a purchase. Packing Slips are not acceptable support documents as there is a risk that the invoice may be submitted independently resulting in a double payment. Additionally, there was one missing receipt in the amount of \$5.99.

Eighteen or 86% of the 21 Petty Cash Funds audited were managed by the named custodian. Three of the Petty Cash funds were not managed by the named custodian. Two of these custodians had delegated responsibility to a direct report staff member. The third custodian had retired leaving the fund in a department safe. This practice of delegating management of petty cash leaves the custodian at risk. Should the delegated individual steal the petty cash the custodian would be responsible for repayment.

Internal control of petty cash is enhanced through use of the requisition/purchase order process to replenish funds. A requisition is approved by Department management and the Budget Department. It is then reviewed by the Audit Department prior to payment.

During the Audit it was observed that a custodian had entered two purchase orders for the same petty cash invoices. The purchase orders were entered over 4 months earlier yet receipts had not been submitted as of the day of the Petty Cash Audit. The custodian who created the requisition also approved the requisition. This would suggest lack of segregation of duties and lax control of the process within the Department. Fortunately, other controls associated with petty cash reimbursement e.g. original receipt requirement, will prevent duplicate payment.

During the Petty Cash Audit it was noted that several receipts for purchases with a hardware store retailer showed purchased on account. In these instances a city employee charged an item to the city account, turned the receipt in to the petty cash custodian, and then returned to the hardware store using petty cash to pay on account. The receipt for this payment was then turned into the custodian. Although all purchases were appropriate the process is inefficient and should be discontinued.

## **Audit Recommendations**

### **1. Adjust Petty Cash Fund Amount to Meet Department Needs**

We recommend closing the following Petty Cash Funds: Audit, Adjudication, Assessment, Collections, Common Council and Human Resources. Three of those recommended for closure were managed by individuals who handled two Petty Cash Funds. Closure of these funds will eliminate the dual responsibility. The other three funds recommended for closure had low utilization. See Appendix 3 for the recommended petty cash adjustments by department. This decrease will reduce risk, return unused funds and drive a more frequent submission of receipts. The recommendation is subject to Department Head approval.

**2. Custodian Change where Petty Cash is Managed by an Individual who is not the Official Custodian**

MIS Petty Cash is held and dispensed by an assigned staff person who is not the official custodian. We recommend MIS submit forms to align designation of custodian with individual who is performing the duties of the custodian.

**3. Publication of Petty Cash Guidelines on the City Intranet**

Currently the Petty Cash Guidelines are given to the custodians as a paper copy. Electronic access is preferable as copies may be misplaced. Additionally all employees would be made aware of what petty cash can be used for.

**4. Strict Adherence to Petty Cash Guidelines**

Two guidelines require added emphasis:

- a. Signature of the department employee who spends the petty cash must be on the receipt.
- b. Sales tax cannot be reimbursed. Tax exempt forms should be presented to avoid payment of sales tax.

**5. Petty Cash Cover Form for Each Receipt**

The form will contain name of the person who spent the money, date, amount, reason for the purchase. The Law Department is currently using such a form. This recommendation will be incorporated into the Petty Cash Guidelines. See Appendix 4 for a sample form.

**6. Eliminate use of Petty Cash to Purchase Office Supplies**

Petty Cash is frequently used to purchase office supplies. The City of Buffalo has negotiated pricing with OfficeMax. Whenever possible, departments should plan ahead and order office supplies through a purchase order in order to benefit from the negotiated prices.

**7. Petty Cash must be kept in a secure location**

Any petty cash funds not properly secured in accordance with the petty cash guidelines will be eliminated.

**8. Petty Cash Cannot be used for Personal Purchases**

Any use of petty cash that could be construed as personal should receive department head approval along with a written explanation of the need for the purchase.

## **Conclusion**

The Audit was conducted to assess the proper use and safekeeping of Petty Cash by the City of Buffalo Departments holding such funds. The Audit Findings indicate funds were properly spent with adequate documentation. There was no evidence of fraudulent use. There were several instances of non-compliance with Petty Cash Guidelines. These deficiencies were identified within the Audit and corrective follow up action with individual departments will be taken.

## **Appendix 1**

### **City Charter Section § 16-18**

- A. The Comptroller is hereby given discretionary authority to advance from time to time a sum of not more than \$500 to all City departments, boards and agencies, and in the case of the Department of Law, \$1,000, to provide funds for supplies and materials in items of \$50 or less, to pay court expenses, filing fees and postage and to cover other necessary petty cash expenditures, except that the Department of Law may expend amounts of \$100 or less to pay court expenses and filing fees.
- B. Discretionary authority is further given to the Comptroller to advance from time to time to the Department of Police the sum of not more than \$10,000, to be charged against and to be for the uses of a budgetary Execution of Criminal Process Fund and for such items as are properly included therein, arising from the expenses of transporting prisoners under the authority of criminal process and also for various confidential operations.
- C. An advance of funds shall be made to the head of a City agency or to a regular employee thereof designated by the head of the City agency to receive the same. An advance shall be subject to the following regulations:
  - 1. The Comptroller shall certify upon the requisition for the advance that the payment of the amount therein specified will not overdraw the funds available for the purposes therein stated.
  - 2. There shall be submitted with the requisition a statement by the head of the City agency making application for the advance that all funds, if any, previously advanced have been fully accounted for to the satisfaction of the Comptroller or, if not so accounted for, a detailed statement, with receipts, showing the expenditures made of funds received upon the prior requisition and not previously accounted for. The statement shall be approved by the head of the City agency and certified to be correct by the officer or the employee to whom the funds were advanced. The approval and certification shall be in the form and detail as required by the Comptroller. The items of expenditure shall be subject to the audit of the Auditor.
  - 3. The Comptroller may at any time require a full accounting of the funds so advanced and the return of the unexpended balance thereof, if any.

Appendix 2



**MARK J. F. SCHROEDER**  
COMPTROLLER

***CITY OF BUFFALO***

DEPARTMENT OF  
AUDIT AND CONTROL

1225 CITY HALL  
BUFFALO, NEW YORK 14202  
716-851-5255

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**Office of the Comptroller  
Guidelines for Petty Cash Accounts**

These Guidelines, effective January 1, 2013, are to be observed when expending Petty Cash for necessary, prudent and reasonable expenditures.

Petty Cash Funds are established pursuant to the Code of the City of Buffalo, Section 16-18.

The Department of Audit and Control accounts for Petty Cash on an imprest basis (i.e. cash in the fund plus receipts for reimbursed expenditures should equal the total of the amount of the fund at all times). Petty Cash is advanced, spent and replenished based upon vendor receipts, which are charged back to your department or division budgetary appropriation accounts.

We recommend that both the Petty Cash Custodian and the individuals making Petty Cash transactions become familiar with the very important information contained herein.

## Index of Petty Cash Guidelines

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- A. Initial Advance
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## I. Petty Cash Advance

### A. Petty Cash – Defined

The Comptroller advances Petty Cash Funds to a department or division for the cash purchase of goods or services, pursuant to the City Code, section 16-18.

### B. Applying for a Petty Cash Advance

A department or division submits an application for a petty cash advance to the Comptroller designating a custodian within the department/division stating the amount of petty cash advance requested. With few exceptions the petty cash advance is limited to \$100.00 or less.

After the Comptroller approves the petty cash advance application, the department or division initiates a service order to generate a check in the amount of the approved petty cash advance (see Section VII). After the check is received and cashed, custodians may purchase goods and services as defined in Section IV and V.

## II. Custodian

### A. Responsibilities of Custodian

All advance funds become the responsibility of the petty cash custodian and should be adequately safeguarded and handled with due diligence.

Individual petty cash transactions are a joint responsibility of the custodian and the individual making the petty cash purchase. Consequently, all improper purchases will not be reimbursed and will be considered the sole responsibility of the custodian and or the individual making the purchase.

### B. Change of Custodian

The Audit division must be notified in writing (see enclosure #2) whenever it becomes necessary to designate a new petty cash custodian (due to retirement, etc.). Prior to the transfer of petty cash to the new custodian, the Audit Division will conduct a physical cash count to verify the amount of cash receipts to eliminate the need to reimburse all receipts prior to transfer.

The respective department/division must also submit a request to Accounts Payable to establish a Vendor Identification Number (VIN) Remit for the new custodian. (See enclosure # 3)

### III. Expenditure Guidelines

The information listed below will assist you in determining whether an item can be purchased using petty cash. The purchase must be for the immediate operation of your department or division.

All City of Buffalo Charter and Code requirements must be adhered to. The goods and/or services must be deemed necessary, prudent and reasonable. If an item would be determined inappropriate if submitted on a purchase/service order, reimbursement through petty cash will be denied and will ultimately become the responsibility of the custodian/individual purchaser.

The use of petty cash is intended to supplement, not replace the requisition. The purchaser is responsible for maximizing the efficiency of the Petty Cash Advance by balancing purchase price versus convenience /distance.

Total purchases /expenditures may not exceed the amount of petty cash advanced to you, less any outstanding receipts in your possession (e.g. If your petty cash advance is \$100.00 you cannot exceed \$100.00 in total receipts).

The total cost of all items purchased using petty cash may not exceed \$50.00 per day. However in the event a one-time purchase of an item costing over \$50.00 but under \$100.00 is required, written permission must first be obtained from the Principal Auditor (see enclosure#4).

Petty Cash must not be used to purchase goods/services in such a quantity or frequency of trips, to the same or multiple vendors, in order to circumvent the purchase/service order system or the transaction limits listed herein.

### IV. Transaction Guideline

The original cash register receipt or paid vendor invoice must evidence each petty cash transaction and should include the following information:

1. Vendor Name
2. Date of Purchase
3. Item Description (must be legible)
4. Unit price and total cost
5. Signature of individual purchaser, either on the back or front of the cash register receipt or paid vendor invoice

Photocopies and packing slips are not acceptable for reimbursement of petty cash items.

## A. Sales Tax

All purchases of goods and/or services on behalf of the City of Buffalo are exempt from taxation. Any taxes paid will not be reimbursed.

## B. Purchase of multiple items

Custodians/individuals are not authorized to split purchases to evade the objective of these guidelines when purchasing an item(s) from vendor(s) on any particular day(s). Further, the cost of all items purchased may not exceed the department/division petty cash advance.

## C. Postage Stamps

Reimbursement request for postage stamps must include documentation of the necessity as distinguished from simple convenience. If the circumstance is deemed a non-necessity, the purchase of stamps will be considered a non-reimbursable personal expense.

The City of Buffalo mailroom, located on the basement of City Hall, is responsible for attaching postage and mailing of official City documents.

## D. Thruway Tolls/ Telephone Calls/ Travel Expenses

Reimbursement for these items will be on an as-required basis as distinguished from one of convenience.

The name of the individual(s) paying the Thruway toll must be included on the original receipt.

A telephone log must minimally include the telephone call date, telephone number called, the person called and the person making the call.

Travel expenses cannot be reimbursed with Petty Cash.

## V. Fraud and Abuse

If there is reasonable suspicion that a custodian and/or individual has falsified, altered, or in any way abused an expense, the suspected expense will be disallowed. Legal and budgetary restraints require that the City resources not be abused or wasted.

### A. Fraudulent Bills or Claims

*§ 175.35 A person is guilty of offering a false instrument for filing in the first degree when, knowing that a written instrument contains a false Statement or false information, and with intent to defraud the state or any political subdivision, public authority or public benefit corporation of the state, he offers or presents it to a public office,*

*public servant, public authority or public benefit corporation with the knowledge or belief that it will be filed with, registered or recorded in or otherwise become a part of the records of such public office, public servant, public authority or public benefit corporation.*

*Offering a false instrument for filing in the first degree is a class E felony.*

## B. Items of a Personal Nature

Although the City will pay for necessary, reasonable and prudent expenses which fall under these Petty Cash guidelines, the custodian/individual purchasers are urged to note the distinction between purchases and services made to conduct official City business and items which can be construed to be of a personal nature (e.g. picture frames, greeting cards, barometers, thermometers, etc.). Items construed to be of a personal nature are deemed non-reimbursable petty case expenses and are a responsibility of the custodian or individual making the petty cash transactions.

## VI. Request for Initial Advance / Reimbursement

### A. Initial Advance

After the Comptroller approves the request for a petty cash advance and the Vendor Identification Number (VIN) Remit is established for the custodian, the department/division initiates a Service Order to facilitate payment of the initial petty cash advance. The Service Order is charged to:

- Organization code: 10000000
- Object code: 101002

### B. Subsequent Reimbursements

The department/division must prepare a Service Order Requisition to periodically replenish petty cash. After entering the last transaction to be reimbursed, the Service Order must be department head approved.

A copy of the printed Service Order together with the respective original receipts and/or paid vendor invoices, and a Summary of Petty Cash Transaction spreadsheet must be forwarded to the Audit Department in City Hall, Room 1230.

The Audit Department will review transactions for accuracy and enter approval. Accounts Payable will prepare a check payable to the custodian.

CITY OF BUFFALO  
APPLICATION FOR A  
PETTY CASH ADVANCE

TO: COMPTROLLER CITY OF BUFFALO                      DATE: \_\_\_\_\_

ROOM 1225 CITY HALL

FROM: DEPARTMENT/DIVISION OF \_\_\_\_\_

TO BE COMPLETED BY REQUESTING DEPARTMENT OR DIVISION

Please establish a Petty Cash Advance, for the following City of Buffalo employee as Petty Cash Custodian.

NAME: \_\_\_\_\_

BUSINESS ADDRESS: \_\_\_\_\_

TELEPHONE# : \_\_\_\_\_

AMOUNT OF PETTY CASH REQUESTED: \$ \_\_\_\_\_

A request for a Petty Cash Vendor Remit form has been forwarded to the Accounts Payable Section.

\_\_\_\_\_  
Department/Division Head Signature

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TO BE COMPLETED BY THE DEPARTMENT OF AUDIT AND CONTROL

A Petty Cash Advance has been approved in the name of the above employee as the Petty Cash Custodian.

Dept./Div. \_\_\_\_\_                      Amount Approved \$ \_\_\_\_\_

\_\_\_\_\_  
Name                                      Date

\_\_\_\_\_  
Principal Auditor Signature

CC: Accounts Payable  
Accounting Division

ENCLOSURE #2

CITY OF BUFFALO  
NOTICE OF CHANGE OF  
PETTY CASH CUSTODIAN

TO: DIVISION OF AUDIT

DATE:

ROOM 1230 CITY HALL

FROM: DEPARTMENT/DIVISION OF \_\_\_\_\_

Please conduct a petty cash count for the Dept. /Div. of \_\_\_\_\_, in preparation of transferring the Petty Cash custodian as follows:

FROM: \_\_\_\_\_  
NAME Tel. Ext.

TO: \_\_\_\_\_  
NAME Tel. Ext.

ANTICIPATED DATE OF TRANSFER: \_\_\_\_\_

A request for vendor identification number for the new petty cash custodian was submitted to Accounts Payable.

Signed

\_\_\_\_\_

DEPT/DIV HEAD

EXT.#

CC: Accounts Payable

CITY OF BUFFALO  
REQUEST FOR PETTY CASH CUSTODIAN  
VENDOR IDENTIFICATION NUMBER

TO: ACCOUNTS PAYABLE

DATE:

ROOM 1214 CITY HALL

FROM: DEPARTMENT/DIVISION OF \_\_\_\_\_

TO BE COMPLETED BY REQUESTING DEPARTMENT OR DIVISION

Please establish a Vendor Identification Number for the following City Of Buffalo employee as Petty Cash Custodian.

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

Return form to:

DEPARTMENT/DIVISION \_\_\_\_\_

DEPT/DIV. HEAD \_\_\_\_\_

ROOM NUMBER \_\_\_\_\_

TELEPHONE # \_\_\_\_\_

\_\_\_\_\_  
DEPARTMENT/DIVISION HEAD    DATE

TO BE COMPLETED BY ACCOUNTS PAYABLE:

Vendor Identification Number \_\_\_\_\_ has been established for the above employee as Petty Cash Custodian.

\_\_\_\_\_  
ACCOUNTS PAYABLE

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
EXT. #

CITY OF BUFFALO  
REQUEST TO EXCEED  
PETTY CASH TRANSACTION DAILY LIMIT

TO: PRINCIPAL AUDITOR  
ROOM 1230 CITY HALL

DATE:

FROM: DEPARTMENT/DIVISION OF \_\_\_\_\_

TO BE COMPLETED BY REQUESTING DEPARTMENT OR DIVISION

We hereby request approval to purchase the item(s) shown below at a cost which exceeds the Petty Cash Guidelines transaction daily limit of \$50.00 per item per vendor per day, as a one-time exception:

<u>ITEM(S)</u>	<u>VENDOR</u>	<u>COST</u>

The cost of the above item(s) will not exceed my total Petty Cash Allowance.

\_\_\_\_\_  
CUSTODIAN

\_\_\_\_\_  
PHONE #

TO BE COMPLETED BY PRINCIPAL AUDITOR:

Your request to exceed the Petty Cash Transaction Daily Limit has been.

\_\_\_\_\_ APPROVED Please attach this approval to the Vendors Receipt for the items shown above, and include when requesting your Petty Cash Reimbursement

\_\_\_\_\_ DENIED Please obtain the item(s) shown above using a purchase requisition.

\_\_\_\_\_  
PRINCIPAL AUDITOR

TITLE \_\_\_\_\_ PHONE# \_\_\_\_\_



New York State Department of  
**TAXATION and FINANCE**  
OTPA Sales Tax Exempt Organizations Unit  
Building 9 Room 154  
W.A. Harriman Campus  
Albany, NY 12227

June 28, 2013

City of Buffalo  
Comptroller's Office  
1230 City Hall  
Buffalo, New York 14202

Dear Sir or Madam:

The Tax Law exempts New York State governmental entities such as your organization, City of Buffalo, from the payment of New York State sales and use taxes on their purchases. In order to make tax exempt purchases, a New York State governmental entity must present vendors with the entity's official purchase order or other documentation (e.g., payment voucher, contract of sale, Form AC 946, *Tax Exemption Certificate*, Form ST-129, *Exemption Certificate - Tax on occupancy of hotel rooms*, etc.) which indicates that the purchaser is a New York State governmental entity.

**Tax exemption numbers and Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, are not issued to New York State governmental entities.** If a vendor requests a tax exemption number or Form ST-119.1, *Exempt Organization Exempt Purchase Certificate* from you, the City of Buffalo may give the vendor a copy of this letter. This will assure the vendor that a governmental purchase order, or other evidence that the City of Buffalo is the purchaser, is the only documentation the vendor needs in order to not collect sales tax.

New York State Department of Taxation and Finance  
OTPA-Taxpayer Guidance Division  
Sales Tax - Exempt Organizations Unit  
Building 9, Room 154  
W.A. Harriman Campus  
Albany, NY 12227  
(518) 457-2782

Petty Cash Guidelines

### Appendix 3

#### Recommended Adjustment to Petty Cash Funds

Department or Division	Sum of Fund Amount in Ledger	Recommended Amount	Change
Accounting	\$200	\$100	(\$100)
Audit	\$100	Close	(\$100)
Adjudication	\$100	Close	(\$100)
Assessment	\$200	Close	(\$200)
Civil Service	\$100	\$100	-
Human Resources	\$250	Close	(\$250)
Engineering Division	\$500	\$500	-
City Clerk	\$250	\$250	-
Common Council	\$300	Close	(\$300)
Law	\$1,000	\$500	(\$500)
Management Information Systems	\$300	\$100	(\$200)
Parking	\$400	\$250	(\$150)
Parks	\$250	\$100	(\$150)
Purchase	\$250	\$100	(\$150)
Real Estate	\$150	\$100	(\$50)
Streets	\$100	\$100	-
Collections	\$500	Close	(\$500)
Treasury	\$100	\$100	-
Fire	\$300	\$300	-
Buffalo Police Department	\$500	\$500	-
Buffalo Police Department	\$5,000	\$5,000	-
<b>Total</b>	<b>\$10,850</b>	<b>\$8,100</b>	<b>(\$2,750)</b>

Shaded areas represent opportunity to consolidate or close Petty Cash Funds

Appendix 4

## *Petty Cash Slip*

**Recipient of Petty Cash:**

Click here to enter text.

**Department:** Click here to enter text.

**Purchaser If Different from Recipient:**

Click here to enter text.

**Receipt Provided:** Yes  No

**Signature of Purchaser on Receipt:** Yes  No

**Items Purchased:** Click here to enter text.

**Reason Purchased Thru Petty Cash:** Click here to enter text.

**Vendor:** Click here to enter text.

**Dollar Amount:** Click here to enter text.

**Date Removed from Petty Cash:** Click here to enter text.

**Custodian:** Click here to enter text.