



BALDWIN COUNTY COMMISSION

POLICY # 8.2		
Subject	Funds Handling Policy	
Date Adopted	December 16, 2025	
Agenda Item	TBD	
Obsolete Versions	Adopted March 17, 2009	BCC Minutes, Page 11
	Adopted February 19, 2008	BCC Minutes, Page 26

TABLE OF CONTENTS	
Section - Page	Title
Sec 1 – Pg 2	Policy Statement
Sec 2 – Pg 2	Guiding Principles
Sec 3 – Pg 3	Policy Administration and Review
Sec 4 – Pg 3	Sources of Law and Regulatory References
Sec 5 – Pg 3	Related Policies and References

1. POLICY STATEMENT

The Baldwin County Commission is committed to ensuring that all funds received—whether cash, checks, coins, or electronic payments—are handled securely, accurately, and in accordance with applicable laws, regulations, and internal control standards. This policy establishes guiding principles for receipt, custody, documentation, and deposit of funds across all County departments.

All County employees involved in funds handling are responsible for upholding these principles and supporting transparency, accountability, and audit readiness in every transaction.

2. GUIDING PRINCIPLES

- a) **Authorized Roles** Departments must designate staff responsible for receiving payments, preparing deposits, and maintaining documentation. Roles should be clearly defined and communicated to Finance/Accounting.
- b) **Receipt and Documentation** All payments must be receipted and logged using pre-numbered or system-generated tracking. Documentation must support reconciliation and audit review.
- c) **Dual Control** When feasible, funds should be counted, verified, and deposited under dual control. No single employee should be solely responsible for handling funds from receipt through deposit.
- d) **Secure Custody** Funds must be stored in a locked drawer, safe, or tamper-evident container until deposited. Access should be limited to authorized personnel.
- e) **Timely Deposits** Deposits must be made within a reasonable timeframe based on volume and risk. Departments should follow Finance/Accounting guidelines for deposit frequency.
- f) **Reconciliation and Retention** Departments must reconcile funds against receipts and expected activity prior to deposit. All documentation must be retained in accordance with the County's Records Retention Policy.
- g) **Interdepartmental Transfers** Transfers of funds between departments must be logged, signed by both parties, and securely packaged. Documentation must accompany the transfer.
- h) **Compliance and Oversight** Finance/Accounting may review documentation at any time and provide support, training, or corrective guidance. Departments are encouraged to report challenges and suggest improvements.

3. POLICY ADMINISTRATION AND REVIEW

This policy shall be maintained by the Clerk/Treasurer or designee, who shall conduct an annual review to ensure continued alignment with statutory requirements, professional standards, and County financial practices. Recommended updates shall be submitted to the County Administrator and Commission as necessary to reflect changes in law, operational needs, or audit guidance.

4. SOURCES OF LAW AND REGULATORY REFERENCES

This policy is grounded in the following legal, professional, and operational frameworks that govern financial management practices within Baldwin County:

- **Code of Alabama 1975, Title 11 – County and Municipal Government**
 - Establishes statutory authority for county financial operations, including receipt, custody, and disbursement of public funds.
- **Government Finance Officers Association (GFOA) Best Practices**
 - Provides nationally recognized standards for internal controls, cash management, and financial transparency in public sector entities.
- **Alabama Department of Examiners of Public Accounts – Audit Guidelines**
 - Defines audit expectations and documentation standards for county financial activities, including funds handling and reconciliation.
- **Baldwin County Commission Records Retention Policy**
 - Specifies minimum retention periods and storage requirements for financial records, including receipts, deposit logs, and reconciliation documentation.
- **Payment Card Industry (PCI) Standards**
 - Applies to departments accepting credit or debit card payments, ensuring secure processing and protection of cardholder data.

5. RELATED POLICIES AND REFERENCES

- **Policy #8.15 – Petty Cash Policy**
 - Establishes principles for authorization, custody, use, and reconciliation of petty cash funds across County departments.
- **Funds Handling Procedures and Reconciliation Guidelines**
 - Issued by Finance/Accounting to support operational consistency and compliance.

6. ATTACHMENTS

N/A