

## Executive Summary: Policy #8.2 Transition

From: Cash Handling Policy (2009)

To: Funds Handling Policy (2025)

### 1. Purpose and Scope

- **2009 Policy:** Focused narrowly on **cash and check handling**, with embedded procedures for BRINKS pickup, deposit prep, and departmental drop-offs.
- **2025 Policy:** Expands scope to **all forms of funds**—cash, checks, coins, card payments, and online transactions. Establishes high-level principles applicable across departments, with operational details delegated to a separate procedures document.

### 2. Structure and Format

- **2009:** Combined policy and procedures in a single document, with step-by-step instructions and specific departmental examples.
- **2025:** Cleanly separates **policy (principles)** from **procedures (tools and workflows)**. Includes a formal table of contents, administrative review section, and regulatory references.

### 3. Terminology Modernization

- Replaces “Cash Handling” with “**Funds Handling**” to reflect broader payment types and modern financial practices.
- Updates role references from “cash-handling employee” to “**authorized staff**” or “**funds handlers**”.

### 4. Governance and Review

- **2009:** No formal review cycle or administrative ownership specified.
- **2025:** Assigns policy maintenance to the **Clerk/Treasurer or designee**, with **annual review** and update recommendations submitted to the County Administrator and Commission.

## 5. Regulatory References

- **2025 Policy** introduces a dedicated section citing:
  - Code of Alabama Title 11
  - GFOA Best Practices
  - Alabama Examiners of Public Accounts Audit Guidelines
  - County Records Retention Policy
  - PCI Standards for card payments

## 6. Procedural Delegation

- **2009:** Embedded procedures for receipt issuance, deposit prep, BRINKS bag handling, and departmental drop-offs.
  - **2025:** Refers departments to the **Funds Collection Procedures and Guidelines** issued by Finance/Accounting, allowing for flexible updates without formal policy amendment.
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## Summary Impact

The revised Funds Handling Policy modernizes Baldwin County's financial governance by:

- Expanding coverage to all payment types
- Clarifying roles and responsibilities
- Strengthening oversight and review mechanisms
- Aligning with professional standards and audit expectations
- Supporting operational flexibility through a separate procedures document