

**RESOLUTION NO. 33-07**  
**ESTABLISHING AUTHORITY AND RESPONSIBILITY FOR PETTY CASH FUNDS**

**WHEREAS**, RCW 36.29.020 states that the Mason County Treasurer is the custodian of all moneys belonging to Mason County;

**WHEREAS**, the Budgeting, Accounting, and Reporting System (BARS) prescribed by the Washington State Auditor's Office requires an effective cash management system;

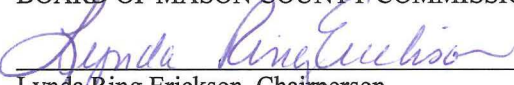
**WHEREAS**, Chapter 3. Section C. of the BARS manual establishes procedures for Petty Cash and "Petty Cash includes change funds, working funds, revolving funds, advance travel, stamp funds, check cashing funds, etc; in other words, any sum of money or other resources set aside for such specific purposes as minor disbursements, making change, and similar uses (i.e. imprest fund)"

**NOW THEREFORE**, be it resolved that all requests for petty cash funds and/or any changes in petty cash funds shall be submitted to the Mason County Treasurer for his/her review and approval before they are legally approved by the Board of County Commissioners in an open public meeting;

**BE IT FURTHER RESOLVED** that the Mason County Treasurer shall have the authority and responsibility to develop and enforce proper internal controls over petty cash funds as required by the Washington State Auditor's Office.


Approved this 27th day of March 2007.

BOARD OF MASON COUNTY COMMISSIONERS

  
Lynda Ring Erickson, Chairperson

  
Tim Sheldon, Commissioner

Absent 3/27/07  
Ross Gallagher, Commissioner

  
Lisa Frazier, Treasurer

ATTEST:

  
Rebecca S. Rogers, Clerk of the Board

  
Monty Cobb, Chief Civil Deputy Prosecutor

C: Accounting  
Treasurer  
Budget & Finance  
All County Departments