District administrators are primarily responsible for safeguarding District resources by establishing and maintaining sound business controls designed to deter and detect potential misuse of resources. Further, the District encourages its employees and other persons to disclose improper activities as defined in the Reporting of Improper Governmental Activities Act per the Government Code and to protect those reporting improper activities from reprisal or intimidation.

Misuse is the inappropriate use of District resources for non-District purposes. Resources include, but are not limited to, cash, property, personnel, and time due to the District by employees. Criteria used to determine whether certain activities or employee behavior constitutes misuse of resources includes State and Federal laws and District policy and procedures.

Investigations of suspected misuse of District resources may be initiated for a variety of reasons, including, but not limited to, the following: questionable circumstances, allegations made by employees or members of the public, or situations disclosed during the course of routine audits.

Such investigations shall be conducted in a manner that:

- Fulfills the District’s legal and fiduciary responsibilities;
- Minimizes loss and promotes recovery of District resources;
- Identifies controls which should be strengthened to reduce future vulnerability regarding misuse of District resources;
- Protects the rights of the accused, the interests of those making allegations, and the public interest;
• Provides confidentiality compatible with an effective response and applicable reporting requirements; and

• Guards against real or apparent conflict of interest.

The Vice Chancellor of Administrative Services has overall responsibility for matters concerning known or suspected misuse of District resources. As part of this responsibility, the Vice Chancellor shall ensure that timely and complete information about significant investigations is reported to the Chancellor and the Board, as appropriate, and shall issue Districtwide fiscal guidelines to the Colleges on the implementation of this procedure. (Also see AP 7371 titled Personal Use of Public Resources)

The collection of all money shall be made in accordance with applicable statutes, standard accounting principles and practices, and written District administrative procedures.

It shall be the responsibility of the Chancellor and Vice Chancellor to ensure that appropriate controls and safeguards are in place.

Each employee of the District whose duty it is to handle district funds shall be finger-printed. (Also see AP 6322 titled Employee Indemnity Bonds)

**Monies Collected by College:**

There are five types of monies collected by the Admissions and Records Offices at West Valley and Mission Colleges: cash, checks, money orders, cashier’s checks, and credit cards.

Monies are received and recorded in Datatel in batches and sessions, which are opened at the beginning of each day. At the end of each day, individual cashiers count and balance their batches. Contents of the batches and monies are placed in a sealed envelope in a locked safe to be counted and reconciled the next day by a designated cashier. The designated cashier cannot reconcile his own batches. The Supervisor of Admissions & Records or designated cashier completes deposit slips for the reconciled monies and places them in the safe. The money shall be picked-up by the designated armored car service and deposited to the District’s financial institution twice weekly.

Credit card receipts, deposit slip copies, and all batch information are forwarded to the Finance Department at least once a month. Finance staff reconciles each bank account using bank statements, general ledger batch postings and receipt copies.

Credit card payments made via web registration (WebReg) are reconciled on a daily basis. The credit card system uses Board approved vendors to process the payments and transmit monies to District bank accounts.
Checks received at the colleges over $20,000 are forwarded to the District Finance Department to be recorded prior to depositing into the Santa Clara County Treasury Account. District Finance staff reconciles the Treasury Account on a monthly basis.

Checks received at the college that are less than $20,000 are deposited in the Clearing Account through A&R Cashiers Office.

The same procedures are required at any additional money collection sites on college grounds, which include Community Education, Contract Education, International Studies, selected Grant and Child Development Centers.

**Monies Collected by the District Office:**
The District Finance Department will directly receive cash and checks from many different sources including West Valley College programs. The checks are recorded in the Check Log book and prior to deposit.

The amount of cash received is validated by internal staff and forwarded to A&R Cashiers Office at West Valley College for deposit.

Wire transfers and ACH transfers are arranged in advance and are transmitted to and from the Clearing Account and Treasury Account at the District’s Financial Institution. A manual journal entry recording the revenue and expense are prepared by Finance staff and approved by the Director of Accounting. All money transfers shall be arranged with the Director of Accounting.

Monies for property taxes, lottery, and interest are deposited directly to the County Treasury Account. The Principal Accountant or Director of Accounting prepares a journal entry to record the cash and revenue.

**Petty Cash:**
Petty cash in the amount of $5,000 is held in each college A&R Office. Requests can be made to reimburse employees for the purchase of supplies and postage expenditures of $100 or less. Supplies are defined as items costing $100 or less that are necessary to sustain or conduct day-to-day business of a particular department.

Requests are limited to an aggregate of $100 per employee, per month. Multiple receipts may be submitted. Splitting an expense of $100 between two or more employees is not allowed. Requests must have the signature of the appropriate budget administrator and the Vice President of Administrative Services or designee.

Original receipts must accompany each request and must contain: transaction date, vendor name and address, a detailed list of the items purchased, the cost of each item, and the total cost of all items. Copies of receipts and/or calculator tapes will not be accepted. Merchandise purchased on-line must be delivered to the District Warehouse in order to receive reimbursement. Items delivered to personal addresses will not be reimbursed.
Petty Cash requests must be submitted within 60 days of the date of the transaction.

Petty Cash requests will not be processed for reimbursement of food for meetings.

District Finance will conduct a random audit of Petty Cash. Budget Administrators will be held accountable for improprieties identified by the Finance Department.

**Revolving Fund:**
The District maintains a revolving cash fund of $35,000. This fund is used for emergencies occurring at either college or District Office that cannot wait for a regular District warrant. Checks written from the Revolving Fund must be approved by the Chancellor, Vice Chancellor, or designee.

Date Approved: March 7, 2016