



STANDARD OPERATING PROCEDURE (SOP) & Policies

Title of Procedure	SOP Number	Effective Date	Number of Pages
Cash Management	Accounting – 02052021	02/05/2024	2

APPROVAL BLOCK

Approvals	Title	Date and Initials
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1. Purpose
The purpose of this SOP and Policies is to define the management of store cash and various funds.
2. Scope
Operations
3. Required Documents
Brinks platform, Brinks Report, EODs
4. Cash Reconciliation Overview
 - a. Every day a bot scrapes all EODs to extrapolate expected and actual deposit information.
 - b. Accounting compares the expected deposit information to Brinks verified deposits along with Change Requests to produce the Brinks Deposit Report.
 - i. The Brinks Deposit Report shows the following:
 1. Date and Shift
 - a. The Day of Week column is only used if the EOD info was not available and an older macro report was used which will deflate the actual deposit compared to expected due to an approximation the system makes regarding tips.
 2. EOD expected deposit
 3. EOD actual deposit (enter by mgmt into macro)
 4. Created on - date the Brinks deposit was created
 5. Verified on - date Brinks verified the deposit
 6. Verified total - the total amount verified by Brinks
 7. Variance - the variance when comparing the expected deposit and verified total
 8. Cash Requests - date the change request was delivered, and amount
 9. Extra Deposit - the excess change fund deposited on the same day and for the same amount as the prior change fund request.

5. Policies

- a. All stores will maintain 3 separate cash funds
 - i. Tills - \$200 per till (\$400 in total)
 - ii. Change Fund – \$500
 - iii. Brinks Safe
- b. Approved Fund use
 - i. Tills
 - 1. Creating change for customers
 - 2. Purchase of necessary supplies (emergency only and receipt must be submitted to accounting).
 - 3. Till must always balance to \$200 at the close of each shift
 - a. **In the event the till is depleted for any reason the store manager must sign off on all discrepancies (Ex. Employee gives customer back incorrect change).**
 - ii. Change Fund
 - 1. Only to be used to create change for tills.
 - a. Exchange large bills from the till for smaller bills or coin from the change fund enabling smaller denominations of change for the customer
 - 2. MUST ALWAYS BE MAINTAINED AT \$500
 - iii. Brinks Safe
 - 1. Deposits must be made BY SHIFT (AM/PM) every day at the end of every shift.
 - 2. Change requests must be made through the Brinks Portal.
 - a. Excess change fund cash (large denominations) must be deposited on the SAME DAY, IN THE EXACT SAME AMOUNT as the change received. For example, a GM creates a change request on 01/18 for \$250. The GM does nothing until the change is delivered. On 01/22 the change is delivered by Brinks. The GM then creates an extra deposit for \$250 and drops the excess change fund cash into the safe.

6. Policy Breaches

- a. Failure to abide by the policy above will lead to corrective action up to and including termination.
- b. Theft - the Company has a zero tolerance policy for theft.