



## **Imprest Fund Audit Form for Change in Individual Responsible Instructions**

- **This form should only be completed when making a change to the Individual Responsible of an Imprest Fund.**
- This PDF form is capable of being typed into, so please type out all information except for the bottom signature lines.
- It was created to ensure that the new individual responsible physically counts the money prior to assuming the responsibility of it.
- Please fill in the top section of the form in relation to the imprest fund:
  - Imprest Fund Number, State Agency, Imprest Fund Name, Street Address, City, State, Zip Code, and County.
- The new individual responsible should be listed under 'Counted By' and physically count all of the money present in the location of the imprest fund, while the current individual responsible observes. This person should also input the date and time the money was counted. (If the current individual listed responsible no longer is employed at the agency, another witness may observe.)
- If there is any Sales Revenue for the day, list the amount on the 'Daily Sales/Revenue' line.
- Enter the authorized amount of the imprest fund under 'Total Dollar Amount of the Fund.'
- Subtract the 'Daily Sales/Revenue' and 'Total Dollar Amount of the Fund' from the 'Total Dollar Amount Counted' and list the difference under 'Amount Over/Short.'
- If the amount is anything other than \$0.00, please explain the difference in the 'Comments' section.
- The current individual listed responsible should sign and date under 'Signature and Title of Current Individual Responsible.' If this person is no longer employed at the agency, then please note this in the 'Comments' section.
- The supervisor of the current individual responsible is required to sign as a witness.
- If you have any questions after reading these instructions you can contact the State Treasurer's Office at (304)558-3599 or email [ImprestFund@wvsto.com](mailto:ImprestFund@wvsto.com).

**Once this form has been completed, please fax or email the form to the State Treasurer's Office, Cash Management Division at (304)340-1511 or [ImprestFund@wvsto.com](mailto:ImprestFund@wvsto.com), along with the Imprest Fund Establishment/Change Form.**



**West Virginia State Treasurer's Office**  
**Riley Moore, Treasurer**

322 70<sup>th</sup> Street SE  
Charleston, WV 25304  
(304) 558-3599  
[www.wvsto.com](http://www.wvsto.com)

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**Imprest Fund Number** \_\_\_\_\_ **State Agency** \_\_\_\_\_

**Imprest Fund Name** \_\_\_\_\_

**Street** \_\_\_\_\_

**City** \_\_\_\_\_

**State and Zip Code** \_\_\_\_\_

**County** \_\_\_\_\_

**Counted By** \_\_\_\_\_ **Date and Time** \_\_\_\_\_

**Total Dollar Amount Counted** \_\_\_\_\_

**Less: Daily Sales/Revenue** \_\_\_\_\_

**Less: Total Dollar Amount of Fund** \_\_\_\_\_

**Amount Over/Short** \_\_\_\_\_

**Comments** \_\_\_\_\_

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\_\_\_\_\_  
**Signature and Title of Current Individual Responsible**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Signature of Supervisor (\*Required)**

\_\_\_\_\_  
**Date**