

Food Certificates/Gift Cards/Event Tickets

C300-203 | Revision Date: 06/09/2026

Overview

The policy guide provides procedures for processing food **certificates**, gift cards, and event ticket **requests** processed by the Gift Card Requests Section in the Bureau of Finance and Administration's Fiscal Operations Divisions (FOD).

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Version Summary

This policy guide was updated from the 03/28/2017 version to revise the request process for food certificates, gift cards, and event tickets. A reference to the Management Directive (MD) 12-04 for donation-funded requests was also added. Further information was included that directs monthly reconciliations to the gift card inbox. Also, the policy guide was updated to the current template, table of contents was added, and forms were linked.

POLICY

Usage

Food certificates/gift cards/event tickets are negotiable items that replace money for the purchasing of goods. Each regional program office has a supply of food certificates (e.g., McDonald's, Subway, etc.) and gift cards (e.g., Target, Wal-Mart, etc.) for feeding/clothing children waiting for placement, pre-placement visits, to cover expenses incurred while transporting a child to court or a medical facility, or in any similar situations.

Event tickets can be used to assist relative caregivers in maintaining the family unit by providing eligible caregivers and minors with respite opportunities/recreational activities.

At no time must the food certificate/gift card balance be less than 50% of the office's estimated monthly usage. If the stock appears to be nearing this amount, the Regional Administrator (RA) must request replenishment. Offices must maintain inventory at levels consistent with operational need and avoid stockpiling food certificates/gift cards beyond anticipated usage.

When Children's Social Workers (CSWs) are out of the office and unable to obtain food certificates, they can be reimbursed for necessary out-of-pocket expenses incurred for the purchase of food for DCFS supervised children. The reimbursement rate for each child and per meal must not exceed the following:

- Breakfast - \$12.50
- Lunch - \$16.50
- Dinner - \$40.74

DCFS Youth Development Services Division (YDS) and the Probation Department offer food certificates/gift cards to Independent Living Program (ILP) eligible youth (ages sixteen (16) to twenty-one (21)) and Transitional Housing Program (THP) eligible youth (ages eighteen (18) to twenty-one (21)) for daily living expenses.

Employee Transportation Coordinators (ETCs) may request gift cards to be given as raffle prizes to employees who attend planned rideshare events.

Food certificates/gift cards /event tickets must not be used for any of the following:

- Payment for luncheons, functions, activities, or entertainment, held exclusively for DCFS staff, their family members or guests, and not related to any community event hosted by DCFS;
- Reimbursement of job-related expenses to DCFS employees;
- Clients' purchases of alcohol, drugs, weapons, etc.;
- For use by DCFS employees, and/or their family members;

- Purchase of food items, utensils or other hosting materials for Rideshare events.

Security/Safe-Keeping

The Regional Administrator (RA) or their designee **is** responsible for the security/safekeeping/inventory recordkeeping of the food certificates/gift cards/event tickets in each regional program office. **They are also responsible for monitoring internal controls, including ensuring separation of duties, maintaining disbursement logs, safeguarding inventory, and verifying that monthly reconciliations are completed accurately and in a timely manner. Inventory must also be reviewed periodically to ensure stock levels remain appropriate for operational needs.**

Food certificates, gift cards and event tickets are considered cash and adequate security, and stock must be maintained at all times. A file cabinet with a lockable side bar may be used to store these items when **a** safe is not available. Keys and/or the combination to the safe/locked cabinet **must** be available to only a limited number of custodian(s) and management.

A locked cash bag must be used to transport food certificates/gift cards/event tickets and related documents. One key must be kept with the Food Certificates/Gift Cards/Event Tickets Coordinator in the Bureau of Finance and Administration's **(BFA)** Fiscal Operations Division (FOD), and the second with the Food Certificates/Gift Cards/Events Tickets Processor at the receiving office. The locked cash bag must be unlocked and inspected by the Processor, and his/her supervisor/manager, immediately after it is brought back to the office. An entry must be made on the [DCFS 55](#), Cash Bag Control Log, every time the bag is used.

All employees handling, distributing and issuing food certificates/gift cards/event tickets must complete and sign the [DCFS 194-A](#), Employee Acknowledgment of Negotiable Usage. The original form must be filed in the employee's Official Personnel Folder at Human Resources (HR); one **(1)** copy must be filed in the employee's Office Personnel Folder, and one **(1)** copy must be given to the employee.

Losses

- An inventory must be conducted immediately following the discovery of a possible theft of gift cards/food **certificates**/event tickets.
- Burglary, robbery, or theft of food certificates/gift cards/event tickets over one hundred dollars (\$100.00) must be reported to the local Sheriff or police, supervisor, and RA. A [Security Incident Report](#) must be completed and given to the Security Officers for that facility. Also, a [DCFS 77](#), Loss Affidavit, must be completed, stating the circumstances and amount of loss. The [DCFS 77](#) and police report must be submitted within ten (10) business days to the Internal Control Section for the Auditor-Controller's Office of County Investigations (OCI),

who will make independent investigations when necessary. All losses under \$100 must be reported to the RA and the Internal Controls Section. A copy of the Security Incident Report and a copy of the [DCFS 77](#), Loss Affidavit, must be kept in the RA's office files.

Separation of Duties

The person responsible for Food Certificates/Gift Cards/Event Tickets cannot be responsible for petty cash, or any other monetary fund, such as bus tokens, etc. Flexibility is only authorized if there is a critical shortage in support staff.

The food certificates/gift cards/event tickets Coordinator is the Fiscal Operations Division (FOD) representative responsible for receiving and processing requests from the Regional Program offices.

The food certificates/gift cards/ event tickets Custodian is the Regional Program office employee responsible for ordering, safekeeping and distributing the food certificates/gift cards/event tickets to the office staff, and for preparing the related paperwork. **The role is not limited to a specific classification. The RA or Assistant Regional Administrator (ARA) may assign a staff member to serve as the custodian. For example, the custodian may be an Intermediate Typist Clerk (ITC), Senior Typist Clerk (STC), or administrative support staff (ex. secretary). The key requirement is that the designated gift card custodian should not be responsible for handling petty cash or cash aid funds, in order to maintain appropriate internal controls.**

The food certificates/gift cards/event tickets Processor is the Regional Program office employee responsible for receiving the office locked cash bag, counting the ordered food certificates/gift cards/event tickets, and verifying the accompanying documentation before the Custodian places them into the safe/locked cabinet.

The Processor is also responsible for verifying the accuracy of the disbursement logs against:

- Requests and supporting documents;
- The items issued to the office prior to a replacement have fallen below the specified amounts.

PROCEDURE

Processing Requests for Food Certificates/Gift Cards/Event Tickets

Custodian's Responsibilities

1. Upon receipt of the [DCFS 47](#), Request for Food Certificates/Gift Cards/Event Tickets, from a [Children's Social Worker](#) (CSW)/Requestor, review it for completeness and appropriate signatures.
 - a. If incomplete or missing the signature of either the CSW/Requestor or SCSW/Manager, return it to the CSW/Requestor for correction.
2. Retrieve the appropriate food certificate(s)/gift card(s)/event ticket(s) from the safe/locked cabinet and enter the serial number(s) on the DCFS 47.
3. Enter the serial number(s) on the [DCFS 45](#), Food Certificate(s)/Gift Card(s)/Event Tickets(s) Disbursement Log and complete the required information. CSW/Requestor must sign the DCFS 45.
4. Annotate the appropriate information on the [DCFS 89-4](#), Client/CSW Acknowledgement of Receipt/Return of Food Certificates/Gift Cards/Event Tickets and give it to the CSW/Requestor to sign and bring to the caregiver/youth.
5. Issue the food certificates/gift cards/event tickets to the CSW/Requestor. Instruct CSW/Requestor that the vendors' receipt(s) for the food/items purchased, unused food certificates/gift cards, or change, must be submitted within five (5) business days.
 - a. If within five (5) business days, the vendors' receipt(s), unused food certificate(s)/gift card(s), or change, have not been submitted, contact the CSW/Requestor, the SCSW/Manager, and the Assistant Regional Administrator (ARA), via email to request immediate submission.
6. Provide a stamped return addressed envelope to CSW/Requestor, if the food certificates/gift cards will be given to a caregiver/youth. CSW/Requestor is to instruct the caregiver/youth to return the receipts within [seventy-two](#) (72) hours. If the receipts are not returned, CSW/Requestor will contact the caregiver/youth. If the receipts are not available, an annotation will be made in the case, and in the perpetual log or on the [DCFS 47](#), [Request for Food Certificates/Gift Cards/Event Tickets](#), for control purposes. If the receipts are lost or destroyed, the CSW/Requestor should obtain a [DCFS 77](#), Loss Affidavit, to account for the lack of receipts.
7. Ensure the CSW/Requestor has written the child's/youth's name and case identification number on the vendors' receipt(s).
8. Receive copies of vendors' receipt(s) with child's/[youth's](#) name and identification number on it or copy of the [DCFS 50](#), Missing Meal Receipts, if CSW/Requestor is requesting reimbursement of a meal or item purchased for a child/[youth](#). Staple the copies of the receipt to the [DCFS 47](#), [Request for Food Certificates/Gift Cards/Event Tickets](#).

- a. Original vendors' receipts or original DCFS 50 are submitted to the Cashier on all reimbursements. Original vendors' receipt(s) or original DCFS 50 submitted to Custodian when a food certificate/gift card is used for a child/youth, and no reimbursement is being requested.
9. Annotate on the [DCFS 45, Food Certificate\(s\)/Gift Card\(s\)/Event Tickets Disbursement Log](#), the date of the vendors' receipt(s), or [DCFS 50, Missing Meal Receipts](#), the unused food certificate(s)/gift card(s)/event ticket(s) and/or change are submitted.
 - a. All returned food certificates/gift cards/event tickets must be secured until re-issued. Partially used gift card(s) must be combined and re-issued for the total pooled value. Do not return to BFA.
 - b. If the office converts the remaining balance of a partially used gift card to cash, the funds must be secured and returned to the Fiscal Division Deposit Unit in accordance with reconciliation procedures.
10. File all documentation in a designated secure office location.

Ordering Food Certificates/Gift Cards/Event Tickets

All orders must be ordered through the BFA Coordinator via e-mail to "Gift Card Requests".

Custodian and Office Messenger's Responsibilities

1. Submit the [DCFS 48, Gift Cards Replenishment Request](#), to the Gift Card Requests inbox at GiftC@dcfs.lacounty.gov:
 - a. If the requested gift cards are used for an event, please include the event flyer, along with a list of attendees and their case numbers, when submitting the request.
 - b. If using donation funding to obtain gift cards, please follow [MD12-04, Trust Fund/Donation Policy](#). Submit the [DCFS 301, Donation Account Utilization Request](#), to the Deposit Unit via email to DonationAccountWithdrawalRequest@dcfs.lacounty.gov. Attach the approved DCFS 301 when submitting the DCFS 48.
2. The BFA Coordinator will place the e250, Electronic Procurement Request System, on behalf of the requestor. Once the order is ready for pickup, the BFA Coordinator will notify the requestor via e-mail.
3. When food certificates/cards are down to approximately 50% of the office's estimated monthly usage (see chart below), the stock must be replenished.

Estimated monthly usage (for food certificates/gift cards only)

Regional Office	Estimate of Monthly Usage	Re-order when Supply Falls Below
Small Offices		
Lancaster; Palmdale; Pomona; Santa Clarita; West LA; West SFV.	\$75 - \$150	\$40
Large Offices		
Belvedere; Compton-Carson; San Gabriel Valley; Glendora; Lakewood; Metro North; Brand; SFS; SFV; Torrance; Vermont; Wateridge North and Wateridge South	150 - \$300	\$75

4. The Office Messenger will deliver the locked cash bag to BFA where the food certificates/gift cards will be counted with the coordinator.
5. The Office Messenger will bring the locked cash bag back to the office. The locked cash bag will be opened by the Processor, and their immediate supervisor/manager will count the food certificates/gift cards and verify the numbers on the transmittal.
6. The Custodian will receive the food certificates/gift cards/event tickets from the Processor or their supervisor. The Custodian will secure them in a safe or locked cabinet until they are issued.
7. The BFA Coordinator will provide offices with a list of available gift cards when sending the monthly reconciliation reminder.

Completing the Monthly Reconciliation Report

Processor's Responsibilities

Physical inventory of food certificates and gift cards must be completed by two RA Designees prior to completing the DCFS 46.

1. Complete and sign the DCFS 46, Food Certificates/Gift Cards/Event Tickets Monthly Reconciliation Report, by using the data from the DCFS 45(s). Attach the DCFS 45(s) to the DCFS 46.
2. Submit the completed DCFS 46 and DCFS 45(s) to his/her supervisor/manager for review. The supervisor/manager will forward the DCFS 46 and DCFS 45(s) to the RA/Division Chief for final approval and signature.

3. Make copies of the signed DCFS 46 and the DCFS 45(s); one (1) set for the RA's/Division Chief's files and one (1) set for the office's designated file.
4. Insert any loose coins in an envelope and seal it. Complete a [DCFS 55-1](#), Cash Deposit Form, keeping a copy for the office's file. Insert the envelope, the DCFS 55-1 and the original DCFS 46 and the DCFS 45(s) in the locked cash bag.
5. Email the DCFS 46, Food Certificates/Gift Cards/Event Tickets Monthly Reconciliation Report, perpetual log (both the excel version and the signed PDF version) by the tenth (10th) of each month to Gift Card Requests at GiftC@dcfs.lacounty.gov, using the submit line: "Monthly Reconciliation Report – [XXX Office]".
6. Deliver the locked cash bag to the Fiscal Division- Deposit Unit as needed. The receiving staff will sign the DCFS 55-1 and provide a copy for the office files.
7. Send copies of the DCFS 55-1(s) and DCFS 46(s) to the BFA Food Certificates/Gift Cards/Event Tickets Coordinator.
8. Enter the required information on the DCFS 55, Cash Bag Control, every time the cash bag is used. When all the lines are filled, the log must be kept in the office's designated file, and a new log must be started. Copies of all documentation must be retained for five (5) years.

APPROVALS

SCSW Approval

- DCFS 47, Request for Food Certificates/Gift Cards/Event Tickets

RA Approval

- DCFS 46, Food Certificates/Gift Cards/Event Tickets Monthly Reconciliation Report
- DCFS 250, Procurement Request

HELPFUL LINKS

Forms

LA Kids

[DCFS 194-A](#), Employee Acknowledgment of Negotiable Usage

[DCFS 250](#), Procurement Request

[DCFS 45](#), Food Certificate(s)/Gift Card(s)/Event Tickets Disbursement Log

[DCFS 46](#), Food Certificates/Gift Cards/Event Tickets Monthly Reconciliation Report

[DCFS 47](#), Request for Food Certificates/Gift Cards/Event Tickets

[DCFS 48](#), Gift Cards Replenishment Request

[DCFS 50](#), Missing Meal Receipts

[DCFS 55](#), Cash Bag Control

[DCFS-55-1](#), Cash Deposit Form

[DCFS 89-4](#), Client/CSW Acknowledgement of Receipt/Return of Food Certificates/Gift Cards/Event Tickets

[DCFS-77](#), Loss Affidavit

[Security Incident Report](#)

REFERENCED POLICY GUIDES

[0900-515.10](#), Food Certificates/Gift Cards/Meal Reimbursements/Event Tickets

STATUTES AND OTHER MANDATES

[County Fiscal Manual \(CFM\)](#)

Ch.1.1.3 - Internal controls must be followed to maintain the integrity of cash operations.

Ch.1.1.4- Internal controls must be followed to safeguard cash and other negotiable instruments.