

CASH HANDLING REVIEW QUESTIONNAIRE (ATTACHMENT A TO FORM 6200.00-A)

Cashiering Location: _____ Department: _____

For “No” answers to the below ICSUAM requirements, provide a brief explanation of mitigating or compensating controls which reduce potential loss and risks.

		Yes	No (explain)
1.	Are segregation of duties setup to ensure that individuals who handle or have access to cash, checks, or credit card information <u>do not</u> have exclusive control over the entire cash collection, deposit, and reconciliation process? Note: No one person should be performing all three of these of these processes: collecting/handling cash, preparing the deposit, and reconciling the deposits to your financial reports. If there are not at least 2 different people performing these functions, please contact the Cash Handling Coordinator and/or document the mitigating controls in place in the explanation box to the right.		
2.	Has your cashiering location been classified as a Satellite Cashier Unit by the Financial Services Cash Handling Coordinator? If yes, check “Yes” and answer questions #3 – 11 below. If no, please write “Departmental Cashier Unit – No cash registers used” in the explanation, and skip to question 12		
3.	Are in-person payments collected using only cash registers or point of sale receipt systems?		
4.	Is each cashier assigned a unique user ID, login, and password not accessible by or shared with other individuals? (ICSUAM 6202.00)		
5.	Is each cashier provided with a cash register drawer, a cash drawer insert, or other secure cash receptacle to which only the cashier has access? (ICSUAM 6202.00)		
6.	Does each cashier lock all cash in a drawer or other secure receptacle whenever leaving the immediate area? (ICSUAM 6202.00)		
7.	Is each cash register tape controlled by unique consecutive numbers generated automatically and recorded with each transaction? (ICSUAM 6330.00)		
8.	Does the cash register or point of sale receipt numbering mechanism provide consecutive transaction number control on the tape accessible only to the manufacturer’s service representative or appropriate personnel who are independent of that cashiering station? (ICSUAM 6330.00)		
9.	Does the cash register or point-of-sale system produce session closeout audit totals for verification to receipts? (ICSUAM 6330.00)		
10.	Are session closeout audit totals compared to cash collections and reviewed by a supervisor? (ICSUAM 6330.00)		
11.	Is excess cash from each cash register removed from the cash register drawer and transferred to a secure cash handling area/vault? Excess cash is what is defined as having more than what is generally required for daily operations. (ICSUAM 6330.00)		
12.	For cash receipts received through the mail, are the cash receipts opened in dual custody and logged onto the <u>Cash Receipts Mail Log (Form 6200.00-C)</u> ? (ICSUAM 6202.00)		

CASH HANDLING REVIEW QUESTIONNAIRE (ATTACHMENT A TO FORM 6200.00-A)

		Yes	No (explain)
13.	Are checks restrictively endorsed (endorsement stamp) immediately upon receipt? (ICSUAM 6330.00)		
14.	When account(s) to which a check should be credited cannot be determined, is the check deposited and recorded as uncleared collections? (ICSUAM 6330.00)		
15.	Are voided transactions or refunds documented and approved by the cashier's supervisor? (ICSUAM 6330.00)		
16.	Are deposits transported in a sealed, tamper evident non-transparent money bag with the tear off slip retained by the originating office? (ICSUAM 6330.00)		
17.	Are at least two employees present when transporting deposits between cashiering sites or to the main cashier's office? (ICSUAM 6330.00)		
18.	When cash is not being used for current operations, are cash receipts secured in lockable receptacles or safes in accordance with section 11.0 "Security of Cash Funds" in procedure 6200.00? (ICSUAM 6330.00)		
19.	If more than \$2,500 in cash is regularly on hand, is a manual robbery alarm system installed that will alert law enforcement? (ICSUAM 6330.00)		
20.	Are safe purchases or the removal of safes coordinated with the University Locksmith?		
21.	Are safe combinations being changed whenever a person who knows the combinations leaves the department or otherwise does not have an operational purpose for knowing the combination? (Safe Combination Access Listing, Form 3102.02-E) (ICSUAM 6330.00)		
22.	Are new cashiers adequately trained in accordance with University Cash Handling Procedures (ICSUAM 6200.00)		
23.	Is sales tax collected for sales of tangible goods?		
24.	Department employees are not authorized to create any bank or online account to collect monies for University related functions/activities. <input type="checkbox"/> I am NOT aware of any unauthorized bank accounts being used within the department? <input type="checkbox"/> I AM aware of other bank accounts being used within the department. <i>(Please list):</i>		
25.	If a third-party collects cash on behalf of my department, the CFO or designee's approval is required. <input type="checkbox"/> I am NOT aware of any third-party collecting cash on behalf of my department. <input type="checkbox"/> I AM aware of a third-party collecting cash on behalf of my dept. <i>(Please list):</i>		

I certify I have sufficient knowledge over the cash collection process for this cashiering location to adequately answer the above questions, and have answered them to the best of my knowledge.

_____ Title
MDRP Name (Print)

_____ Date
MDRP Signature

Office Use Only: Reviewed by: _____ Date: _____ <div style="text-align: center; margin-top: 5px;">Cash Handling Coordinator</div>
