

CASH HANDLING SEGREGATION OF DUTIES MATRIX (ATTACHMENT B TO FORM 6200.00-A)

Cashiering Location: _____ MDRP Signature: _____ Date: _____

		Cashier	Cashier Supervisor				Main Cashier's Office	Cash Handling Coordinator	Financial Services General Accountant	Financial Services A/R Accountant
	CASH RECEIPTING									
	Mail Receipting:									
1.	Opens Mail									
2.	Restrictively endorses mail checks									
3.	Lists/logs mail receipts.									
	Cashier/Lockbox Receipting:									
4.	Handles/Receives Cash									
5.	Approves refunds and voids									
	Other Receipting:									
6.	Process collections for returned checks and ACH returns									X
7.	Process collections for credit card chargebacks						X			
	Recording:									
8.	Approves journal entries							X		
9.	Maintains A/R records									X
10.	Ability to authorize adjustments to customer receivable accounts									
	Depositing:									
11.	Prepares deposit to be sent to Cashier's Office									
12.	Agrees deposit amount to receipt records (register z-tapes, session audit closeout totals, etc.).									
13.	Takes deposit to Main Cashier's Office									
14.	Verifies the departmental deposit counts						X			
15.	Makes deposit to bank						X			
	Reviewing/Reconciling:									
16.	Reconciles deposit to departmental financial reports									
17.	Verifies total deposit equals the journal entry. Posts JE.							X		
18.	Reconciles G/L to bank statement								X	