

CASH HANDLING SEGREGATION OF DUTIES MATRIX

(ATTACHMENT B TO FORM 3102.02-A)

|  |  |  |
| --- | --- | --- |
| Cashiering Location: | DRP Signature: | Date: |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CASH RECEIPTING | | Cashier | Cashier Supervisor | Employee Name  *Position* | Employee Name  *Position* | Employee Name  *Dept. Supervisor* | *Main Cashier's Office* | *Cash Handling Coordinator* | *Financial Services General Accountant* | *Financial Services A/R Accountant* | *University Controller* |
| **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 receipt records to G/L or posted journal entry |  |  |  |  |  |  |  |  |  |  |
| * 17. | Verifies total deposit equals the journal entry. Posts JE. |  |  |  |  |  |  |  |  |  |  |
| * 18. | Reconciles G/L to bank statement |  |  |  |  |  |  |  | X |  |  |

sf/revised 9-7-16