

CASH HANDLING SEGREGATION OF DUTIES MATRIX

(ATTACHMENT B TO FORM 3102.02-A)

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

|  |  |  |  |  |  |  |  |  |  |  |
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| 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