

Cash Handling Annual Review Questionnaire (Attachment to Form 3102.02-A)

Cashiering Location: _____ Department: _____

For answers which are "No" to the below ICSUAM requirements, please 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> : <ul style="list-style-type: none"> • Have access to approve or post journal entries? • Follow-up with accounts receivable collections? • Have the ability to process refunds, authorize or make adjustments to a customer's accounts receivable balance? (ICSUAM 3102.02) 		
2.	Is each cashier assigned a unique user ID, login, and password not accessible by or shared with other individuals? (ICSUAM 3102.02)		
3.	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 3102.02)		
4.	Does each cashier lock all cash in a drawer or other secure receptacle whenever leaving the immediate area? (ICSUAM 3102.02)		
5.	Is each cash register tape controlled by unique consecutive numbers generated automatically and recorded with each transaction? (ICSUAM 3102.03)		
6.	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 3102.03)		
7.	Does the cash register or point-of-sale system produce session closeout audit totals for verification to receipts? (ICSUAM 3102.03) CASHNet Fusion Vendini Other		
8.	Are session closeout audit totals compared to cash collections and reviewed by a supervisor? (ICSUAM 3102.03)		
9.	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 3102.02-C)</u> ? (ICSUAM 3102.02)		
10.	Are checks restrictively endorsed (endorsement stamp) immediately upon receipt? (ICSUAM 3102.03)		
11.	When account(s) to which a check should be credited cannot be determined, is the check deposited and recorded as uncleared collections? (ICSUAM 3102.03)		
12.	Are voided transactions or refunds documented and approved by the cashier's supervisor? (ICSUAM 3102.03)		
13.	Are in-person payments collected using only cash registers or point of sale receipt systems?		
14.	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 defined as having more than		

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		Yes	No (explain)
	what is generally required for daily operations. (ICSUAM 3102.04)		
15.	Are deposits transported in a locked money bag? (ICSUAM 3102.04)		
16.	Are at least two employees present when transporting deposits between cashiering sites or to the main cashier's office? (ICSUAM 3102.04)		
17.	When cash is not being used for current operations, are cash receipts secured in lockable receptacles or safes in accordance with section 10.0 "Security of Cash Funds" in procedure 3101.02? (ICSUAM 3102.04)		
18.	If more than \$2,500 in cash is regularly on hand, is a manual robbery alarm system installed that will alert law enforcement? (ICSUAM 3102.04)		
19.	Are safe purchases or the removal of safes coordinated with the University Locksmith?		
20.	Are the 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 3102.04)		
21.	Are new cashiers adequately trained in accordance with University Cash Handling Procedures (ICSUAM 3101.02)		
22.	Is sales tax collected for sales of tangible goods?		
23.	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>		
24.	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.

Designated Responsible Person (DRP) - Printed Name

Title

Designated Responsible Person (DRP) - Signature

Date

Office Use Only:	Reviewed by: _____ Cash Handling Coordinator	Date: _____
	Reviewed by: _____ Risk Management	Date: _____