



Cash Handling Review Questionnaire

Cashiering Location: _____

Department Name/Number: _____

For answers which are "No" to the below ICSUAM requirements, please provide a brief explanation of mitigating, compensating, or other 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? (CSU PolicyStat ID 12057535) 		
2.	If a Transact cashiering site, is each cashier assigned a unique user ID, login, and password not accessible by or shared with other individuals? (CSU PolicyStat ID 12057535)		
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? (CSU PolicyStat ID 12057535)		
4.	Does each cashier lock all cash in a drawer or other secure receptacle whenever leaving the immediate area? (CSU PolicyStat ID 12057535)		
5.	Receipts are required; Is each transaction being recorded with either a manual receipt or electronic receipt?		
6.	If your department has a cash register or point-of-sale system, does it produce session closeout audit totals for verification to receipts?		
7.	Are session closeout audit totals compared to cash collections and reviewed by a supervisor?		
8.	For cash receipts received through the mail, are the cash receipts opened in dual custody and logged?		
9.	Are checks restrictively endorsed (endorsement stamp) immediately upon receipt?		
10.	When account(s) to which a check should be credited cannot be determined, is the check deposited and recorded as uncleared collections? (CSU PolicyStat ID 11017158)		
11.	Are voided transactions or refunds documented and approved by the cashier's supervisor?		
12.	Are in-person payments collected using only cash registers or point of sale receipt systems?		

13.	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 what is generally required for daily operations.		
14.	Are deposits transported in a sealed, tamper evident non-transparent money bag with the tear off slip retained by the originating office? (CSU PolicyStat ID 12057535)		
15.	Are at least two employees verifying deposits and present when transporting deposits between cashiering sites or the main cashier's office? (CSU PolicyStat ID 12057535)		
16.	When cash is not being used for current operations, are cash receipts secured in lockable receptacles or safes in accordance with CSU PolicyStat ID 12057535?		
17.	If more than \$2,500 in cash is regularly on hand, is a manual robbery alarm system installed that will alert law enforcement? (CSU PolicyStat ID 12057535)		
18.	Are safe purchases or the removal of safes coordinated with the University Locksmith?		
19.	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?		
20.	Are new cashiers adequately trained in accordance with University Cash Handling Procedures?		
21.	Is sales tax being collected for sales of tangible goods?		
22.	<p>Department employees are not authorized to create any bank or online account to collect monies for University related functions/activities</p> <p><input type="checkbox"/> I am NOT aware of any unauthorized bank accounts being used within the department.</p> <p><input type="checkbox"/> I AM aware of other bank accounts being used within the department.</p> <p>Please List:</p>		
23.	<p>If a third-party collects payments on behalf of my department, the CFO or designee's approval is required.</p> <p>I am NOT aware of any third-party collecting cash on behalf of my department.</p> <p>I AM aware of any third-party collecting cash on behalf of dept.</p> <p>Please List:</p>		



Cash Handling Annual Review Questionnaire

I certify that 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.

MPP Name (Print)

Title

MPP Signature

Date

Office Use Only:	Reviewed by: _____ Date: _____
	Main Cashiering
	Reviewed by: _____ Date: _____
	Director-Student Financial Services