

CASH HANDLING PROCEDURES OPERATIONAL SUMMARY

OFF CAMPUS LOCATIONS- CINCO RANCH AND SUGAR LAND

UH System at Cinco Ranch and UH Sugar Land locations follow MAPP policy for cash handling. Both locations report to Academic Affairs and follow the *Departmental Cash Handling Guidelines* document found in the Administration and Finance Survival Guide.

UH System at Cinco Ranch makes cash deposits directly to the university's designated bank per the procedure listed in the A&F Survival Guide's *Departmental Cash Handling Guidelines*; MAPP 05.01.01 -*Cash Handling*; and SAM 03.F.04).

University of Houston Sugar Land uses Dunbar Armored Car Services for the pick-up of cash only, under the University of Houston Dunbar contract. The pick-up service is once per week, on Thursday. The PeopleSoft (PS) journal is prepared within one business day after the deposit is made per section 5 of this document "*Preparing the PS Journal*". No bank generated deposit slip is available when armored car services are used, so the Dunbar deposit tracking code (barcode) is entered in the Journal Entry description. Most cash deposits are under \$100. If over \$100 is received, a deposit would be taken directly to a university designated bank per policy.

For the Deposit of checks, the University of Houston Sugar Land and UHS Cinco Ranch uses the Bank of America Remote Check Deposit (RCD) system and software. The system includes a check scanner and Bank of America CashPro online software. The PeopleSoft (PS) journal is prepared within one business day after the deposit is made per section 5 of this document "*Preparing the PS Journal*". The bank's deposit receipt and/or the CashPro report is uploaded into PeopleSoft as backup documentation.

Teaching Center Cash Handling Procedure:

1. Safeguarding Cash- A designated area within the department should be maintained for the safekeeping of cash and cash receipts, such as a safe or a locked file cabinet.
2. Receiving cash-
 - a. The person receiving the cash cannot be the same person who has the responsibility for the monthly reconciliation process.
 - b. When using the Remote Check Deposit system, there is no need to stamp the back of checks. The RCD scanner prints the information on the back of the check automatically.
3. Cash Receipts- A pre-numbered or controlled cash receipt will be issued for each cash transaction.

4. Preparing Cash Deposit

For Cinco Ranch:

Count cash and reconcile to cash receipts, ensuring the following:

- One deposit slip can be prepared for cash.
- One Deposit Summary form can be prepared for both cash and checks.
- A single journal can be prepared for both cash and check deposits if both will be sent for deposit at the same time. One BANK journal line is required for the deposit slip total.
- One Deposit bag for cash and a single deposit slip.

Make a copy of backup documentation for journal.

Place cash in a tamper-proof bag along with the original deposit slip.

Deliver the bag to the university's designated bank by an individual who has completed cash handling training.

Scan one original sized copy of the deposit slip and bank receipt to email to Treasury, notifying them that a deposit has been made. Attach a copy of the deposit slip and the bank deposit receipt.

Email CDA to notify cash deposit is awaiting approval in workflow.

For Sugar Land cash deposit:

Count cash and reconcile to cash receipts.

Cash Receipts- A pre-numbered or controlled cash receipt will be issued for each cash transaction.

Prepare a Deposit slip for the cash.

Deposit bags will contain cash a single deposit slip per bag.

Prepare a Deposit Summary form for the cash and a separate Deposit Summary form for checks in the event you have both cash and checks to deposit.

Prepare a separate GJ journal for a cash deposit and a check deposit.

Place cash in a tamper-proof bag along with the original deposit slip.

Attach a Dunbar Armored Car Services barcode sticker to each deposit bag.

Scan one original sized copy of the deposit slip to be e-mailed to Treasury office.

The deposit will be picked up by Dunbar Armored car services on Thursdays only. Call Dunbar when a deposit needs to be picked up to make sure we are on their schedule.

- a. Prepare the deposit, and enter the required information into the Red Dunbar cash book found in the department's safe.

- b. Lock the tamper-proof bag with the deposit back into the safe and wait for Dunbar to arrive. When Dunbar arrives, remove the bag from the safe and verify that Dunbar scans the cash bag, their ID badge and the corresponding bar code in the Dunbar cash log book. Then release the cash bag to the Dunbar representative.
- c. E-mail Treasury, notifying them that a deposit has been made. Attach a copy of the deposit slip.
- d. In the event cash is received totaling more than \$100.00, a UHSL employee, with cash handling training, must deliver the cash directly to the bank. This must be done **only** if the deposit has to be processed within 1 business day and the normal Thursday Dunbar pick-up day is outside that timeframe.

Place cash and/or checks in a tamper-proof bag along with the original deposit slip.

Deliver the bag to the university's designated bank by an individual who has completed cash handling training.

Email Treasury, notifying that a deposit has been made. Attach a copy of the deposit slip and the bank deposit receipt.

For Sugar Land and Cinco Ranch Remote Check Deposit (RCD)

No need for a deposit slip or to stamp the backs of the checks.

Prepare a Deposit Summary form for all checks, to be uploaded with the Journal.

Prepare an Access Receipt for the checks to be uploaded with the Journal.

Log into CashPro Online and process the checks.

Print 2 copies of the remote deposit report (s). Attach checks to one copy of the report and file in the locked cabinet for 14 days. After 14 days, shred the check with a cross-cut shredder.

The second copy of the deposit report will be uploaded with the GL journal. Note: white out all routing and account numbers belonging to the checks being deposited. White out all but the last 4 digits of all UH account numbers on the reports before they are uploaded.

5. Preparing the PS Journal-
 - a. Complete an online PS Journal within 1 business day of deposit.
 - b. To PS Journal, upload scanned copies of the bank deposit receipt (Cinco Ranch), the deposit slip and backup documentation.
 - c. Submit Journal through workflow in PS-Finance for approval by persons designated with certifying signature authority.
6. Timeliness of Deposits- All deposits equal to \$100 or more will be deposited within one working day after receipt. Any cash received totaling less than \$100 must be remitted within five working days of receipt.

On occasion, the Teaching Centers receive donation checks from community members, companies and organizations to use for scholarships or facility related services. The following procedure is used in this case:

Development/Foundation Gift Check Processing Procedure

- a. A donor check is received by the Teaching Center's administrative staff.
- b. The donor check is logged into the check receipt binder and locked in the safe in the Business Office.
- c. A Teaching Center administrative staff member completes the Gift Transmittal form (GTF) and contacts the UH Donor and Alumni records office at (713-743-8852) to notify that office of a gift check arrival (donor name and amount). The administrative staff member scans GTF to the Donor and Alumni records office.
- d. The Business Office deposits the check into UH's Bank of America account via Remote Check Deposit according to the UH Off Campus Policies and Procedures.
- e. After the check is deposited, the Business Office will e-mail a copy of the Remote check deposit report to the UH Donor and Alumni records office, notifying them of the deposit.
- f. The Business Office prepares the deposit Journal and submits it into workflow per usual policy and procedures.

All employees have an obligation to report any suspected theft, fraud, embezzlement, or any other irregularity causing a loss of cash. Employees who are aware of criminal activity and fail to report such may be subject to disciplinary action. Employees are required to cooperate with any police or audit investigation, and they may be requested, to keep their knowledge of the investigation confidential.