

## CASH HANDLING PROCEDURES

Houston Public Media - Revised July 25, 2013

Cash Custodian: Christina Ordonez-Campos, CPA  
Director of Finance

Staff Authorized to Handle Cash: Houston Public Media - Business Staff

Cash Handling Procedure:

- Checks are received from: Mailroom Staff
- Checks may be received as donations or payment of services. Payer should designate the Payee as University of Houston, but may use KUHF-FM, KUHT-TV (HoustonPBS) or KUHA-FM.
- Checks submitted to the Business Department **without** endorsement are immediately endorsed, time/date stamped and secured in a locked drawer or floor safe until the Journal Entry is prepared. JV's/Gift transmittals are prepared daily. Checks/cash are secured in the safe overnight/weekend. Only Business staff with cash handling responsibilities has access to the safe. In case a check comes into the station after hours and no business personnel is available to accept and secure the check, all staff have been instructed to insert checks in the floor safe that has been bolted to the floor.
- The Deposit is prepared as follows:
  - **Clerk 1** – opens envelopes, date stamps check, endorses the check, makes 2 copies, separates stubs, logs in JE internal log, and enters the information into the KUHF/KUHT/KUHA Cash Blotter (Access Database) for reconciliation purposes and signs summary sheet. Attaches current 1074 to backup.
  - **Clerk 2** – Verifies the amounts, and adds her signature to the summary sheet, enters JE in PeopleSoft, prepares transmittal form and deposit slips. Uploads backup and gives to Assistant Business Administrator to approve online.
  - After online approval, Assistant Business Administrator stamps the JE with their initial rubber stamp then returns it to Clerk 2.
  - **Clerk 2** – Makes a copy to retain in the department. The deposit is kept in a locked drawer until it is transmitted to the Bursars' office via UH Police.
- At month end, **Clerk 3** compares the "Cash Blotter" database to the activity reflected on the UGL1074. Discrepancies or adjustments are reconciled and noted. The reconciliation is forwarded to the Director of Finance for approval and consolidation with the month end reconciliation.

### Current Staff appointments are:

Director of Finance	Christina Ordonez-Campos	3-8423
Assistant Business Administrator	Vanessa Pham	3-8019
Office Assistant 2	Ella David (Clerk 1)	3-8424
Financial Assistant 2	Shandra Conner (Clerk 1)	3-1859
Financial Coordinator 2	Karen Mapp (Clerk 3)	3-1813
Financial Assistant 2	Linda Lee (Clerk 2)	3-8623