# **CASH HANDLING PROCEDURES**

## Houston Public Media - Revised July 17, 2014

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: UH Postal Staff.
- Checks may be received as donations or payment of services. Payer should designate the Payee as University of Houston, but may use HPM, KUHF-FM, KUHT-TV 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. JE'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 the Assistant Director of Finance to approve in PSGL.
  - After PSGL approval, The Assistant Director of Finance 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 Assistant Director of Finance for approval and consolidation with the month end reconciliation.

#### Current Staff appointments are:

Director of Finance

	Ordonez-Campos, CPA	3-8423
Assistant Director of Finance	Jewel Gill	3-8499
Accounts Receivable Specialist	Steven Canales (Clerk 1)	3-8713
Accounts Receivable Specialist	Simone Maxwell (Clerk 2)	3-5312
Accountant 3	Stephen Zavala (Clerk 3)	3-6600

Christina