

CASH HANDLING PROCEDURES

Houston Public Media

Revised 08/7/2015

Cash Custodian: Angel Peralez, Director of Finance

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

Cash Handling Procedure:

- Checks are received from: UH Postal Staff and sorted by UH mailing Services
- Checks, Cash and ACH 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 UH Cash Handling Training may access 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 and send an email to business@houstonpublicmedia.org
- The Deposit is prepared as follows:
 - Clerk 1 – opens envelopes, date stamps check. In order to protect the payer's information a protective strip is placed over the account and the routing numbers. Then 2 copies are made one for the PSGL and one for the clients/donors files. Checks are entered into the JE internal log; as well the information into the KUHF/KUHT/KUHA Cash Blotter (Access Database) and printouts are verified & signed by Clerk 2. PSGL Entry must have the Cashpro Deposit verification sheet, PeopleSoft journal coversheet, secured copy of the check and the 1074 Balance sheet for backup. All entries are approved into workflow by the creator and must have a secondary approval by the Asst. Director or Director of Finance before approval by General accounting.

- Clerk 2 -Receives the prepared entry from Clerk 1 and verifies amounts and its contents for accuracy. Once verified Clerk 2 adds his signature to the check list verification sheet that was printed and signed by clerk 1. 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. In the absence of Clerk 3, the Assistant Director of Finance will compare the “Cash Blotter” database to the UGL1074.

Current Staff appointments are:

Director of Finance	Angel Peralez	3-8427
Assistant Director of Finance	Jewel Gill	3-8499
Accounts Receivable Specialist	Steven Canales (Clerk 1)	3-8713
Accounts Receivable Specialist	Harry Guy (Clerk 2)	3-5312
Accountant 3	Vacant (Clerk 3)	