

## FY19 CASH HANDLING PROCEDURE – AMBULATORY SURGICAL CENTER (ASC)

### 1. SCOPE

The state of Texas and the University of Houston require all employees who handle cash on behalf of the University to complete a cash handling course each fiscal year. All guidelines and MAPP policies must be followed to ensure accountability for money received.

In accordance with [MAPP 05.01.01](#), Cash Handling, all cash transactions involving the University, its colleges, or any departments are subject to all applicable state laws and regulations and University policies and procedures, including University of Houston [System Administrative Memoranda 03.A.07](#), – Petty Cash Procedures, [08.A.03](#) – Gift Acceptance, and [03.F.04](#) – Cash Handling. All University employees have a fiduciary responsibility to the University to handle cash properly, and in accordance with the procedure outlined below.

### 2. PURPOSE

This document establishes policies and procedures for handling all cash activities at the University of Houston, including cash acceptance, the deposit of cash, and cash fund maintenance.

### 3. PROCEDURE

When a University employee receives cash, it is to be deposited promptly into the appropriate authorized University cost center. Cash receipts totaling \$100.00 or more must be deposited within one working day of receipt, cash less than \$100.00 must be deposited within five working days of receipt. Please time/date stamp all receipts and upload as supporting documentation for compliance purposes. Credit card transactions must be settled daily and recorded daily via journal entry.

#### A. Ambulatory Surgical Center (ASC) process:

1. All FERV foundation checks are forwarded to Liz Mauzy for processing. All gift checks are forwarded to Opt development staff for processing. All clinic revenue/income is forwarded to Clinic business office for processing. This pertains to funds that do not belong to the ASC and must be forwarded to appropriate department within 24 hours.
2. Upon receipt, cash and checks, telechecks are entered into Vision patient ledger and a receipt is issued. Vision does not generate receipts it post to the pt. account and is printed to go with daily deposits.
3. Checks made out to the University of Houston for ASC are deposited once posted to account.
4. Credit cards and Telecheck is batched every evening. Vision revenue report is reconciled to the day's income at the end of every business day.

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5. Funds are locked in lockbox and in secured Pharmacy stockroom (RM 174) every evening. Funds and cashier's worksheet is submitted to the business office the next business morning.
6. Funds with appropriate backup is submitted to the Optometry Business Office (OBO) and posted to the Optometry Business log upon receipt. The OBO log is completed with pertinent information. ASC and the OBO employee accepting revenue must sign the receipt. ASC retains original and BO keeps a copy.
7. Further business procedures included in attachments below.

ATT: (1) Department Petty Cash and Change Fund Guidelines (2) UH Police Department Money Transfer Procedures