

**SCHOOL OF ART
CASH HANDLING STANDARDS AND PROCEDURES
FY 2008**

The School of Art receives cash (checks and currency) for three purposes:			
	1. Payment of graduate application fees (\$25.00 per application). Funds are deposited into a dedicated cost center. (This fee is now usually paid on line by credit card, so these transactions have become quite infrequent.)		
	2. Payment for encoding of cards which operate a color copier/printer maintained by the Graphic Communications section of the School of Art. Funds are deposited into a cost center dedicated to the operation and maintenance of the copier/printer.		
	3. Receipt of small donations reserved to particular purposes, such as promotional or fund-raising events. Funds are deposited into a dedicated cost center.		
Handling and deposits of such funds are carried out pursuant to M.A.P.P. sections 05.05.01, et al. Specific cash-handling duties are carried out according to the protocol described below.			
		Responsible Person(s)	
Description of Responsibility		Primary	Secondary
1	Receiving cash, checks, etc.	OFFICE COORD.-A. JOHNSON	BUSINESS ADMIN.-G. PIERCE OFFICE ASST.-J. NGUYEN
2	Reconciling cash, checks, etc., to receipts.	BUSINESS ADMIN.-G. PIERCE	ASST. DIRECTOR-P. DEEVES
3	Preparing deposits.	OFFICE COORD.-A. JOHNSON	BUSINESS ADMIN.-G. PIERCE
4	Preparing journal entries.	BUSINESS ADMIN.-G. PIERCE	OFFICE COORD.-A. JOHNSON
5	Verifying deposits to the financial system.	BUSINESS ADMIN.-G. PIERCE	OFFICE COORD.-A. JOHNSON
6	Adequacy of physical safeguards.	BUSINESS ADMIN.-G. PIERCE	OFFICE COORD.-A. JOHNSON
7	Transporting deposits to Student Financial Services.	CAMPUS POLICE	NA
8	Ensuring deposits are made timely.	OFFICE COORD.-A. JOHNSON	BUSINESS ADMIN.-G. PIERCE
9	Monitoring the maintenance of cash-handling authorization for appropriate employees.	BUSINESS ADMIN.-G. PIERCE	ASST. DIRECTOR-P. DEEVES
10	Consistent and efficient responses to inquiries regarding deposits.	OFFICE COORD.-A. JOHNSON	BUSINESS ADMIN.-G. PIERCE
Cash is held in a cabinet in the Business Administrator's office. Access to the cabinet is limited to the three cash-handlers named below and the department Assistant Director. Both cabinet and office are locked when the Business Administrator is not present.			
The School of Art maintains cash-handling authorizing documentation for the following persons:			
	1. Geoffrey Pierce, Business Administrator		
	2. Andrea Johnson, Office Coordinator		
	3. Jasmine Nguyen, Office Assistant 2		