

**College of Optometry
Cash Handling Procedures
Fiscal Year 2013**

I. PURPOSE AND OVERVIEW

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, 03.F.01 – Gift Acceptance, and 03.F.04 – Cash Handling. All University employees have a fiduciary responsibility to the University to handle cash properly. Procedures for the handling of cash receipts are designed to provide accountability for monies received in accordance with accepted standards of internal controls. All employees of the College of Optometry are responsible for complying with the policies and procedures described below.

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.

II. DEFINITION OF CASH

Cash is U. S. currency (dollars and coins); personal, business, bank, and cashier’s checks; money orders; travelers’ checks; or foreign drafts (but not foreign currency).

III. POLICY STATEMENT

Employees handling cash are subject to all provisions outlined herein based on MAPP 05.01.01 – Cash Handling. University positions with cash handling or fund custodial responsibilities are designated as security sensitive.

Cash is not to be accepted or disbursed by University employees unless that employee has been authorized by the College/Division Business Administrator to handle cash for a specified purpose. All employees authorized to handle cash must be certified annually. This certification is done by completing the online Cash Handling training. Employees can register for this course at the following website, <http://www.uh.edu/adminservices/training/financeonline.htm>.

When a University employee receives cash, it is to be deposited promptly into the appropriate authorized University cost center. Retention of cash received from outside sources for use as petty cash or for making change is prohibited. Use of University cash funds or cash receipts for cashing checks is prohibited.

Procedures for the handling of cash receipts are designed to provide accountability for monies received in accordance with accepted standards of internal controls. All employees of the College of Optometry are responsible for complying with the policies and procedures described herein. Failure to adhere to these policies and procedures may result in disciplinary action being taken against the employee.

All employees have an obligation to report any suspected theft, fraud, embezzlement, or any other irregularity causing a loss of cash in accordance with SAM 01.C.04, Reporting/Investigating Fraudulent Acts. Employees who are aware of criminal activity and fail to report such may be subject to disciplinary action. Employees are required to cooperate with any police or audit investigation, and they may be requested to keep their knowledge of the investigation confidential.

IV. **RECEIVING CASH**

- A. Each time cash is received, an acceptable form of receipt must be used. An acceptable receipt may be:
 1. Uniquely and consecutively pre-numbered receipts, with a duplicate copy maintained as a cash receipts log
 2. Dated cash log
 3. Pre-numbered tickets
 4. Cash register tapes
 5. Other documentation
 6. Note – an exception to this requirement would be small amounts of coins accepted for copy charges

- B. Acceptable forms of Payment are
 1. Currency – Departments are encouraged to accept payments only in US funds
 2. Checks and Money Orders
 - a. Must be made payable to the “University of Houston”
 - b. Must be restrictively endorsed “For Deposit Only” immediately upon receipt
 - c. Must include cost center for deposit as part of the restrictive endorsement
 - d. Acceptance of checks require a valid driver’s license or other identification (if the individual writing the check does not have a driver’s license, a valid governmental picture I.D., such as an I.D. issued by a state department of public safety, or a passport, may be accepted as identification)
 3. Foreign Drafts
 - a. If foreign drafts (checks) are to be accepted, contact the Treasurer’s Office prior to acceptance. Foreign drafts are to be deposited as separate transactions from domestic checks and cash, using separate deposit tickets, cash receipts, and bank bags. Service and banking charges incurred for the processing of foreign drafts will be charged back to the department accepting the foreign draft.
 4. Debit/Credit Cards
 - a. Debit/Credit card transactions should be handled in the same manner as cash transactions.
 - b. Employees responsible for the processing of debit/credit card transactions must complete annual online training for Credit Card Accounting.
 - i. Employees can register for this course at the following website, <http://www.uh.edu/adminservices/training/financeonline.htm>.

- C. Safeguarding Cash – Checks, money orders, and currency, must be physically safeguarded and securely stored until delivered to Student Financial Services (SFS), Treasurer’s Office, or Donor and Alumni Records.
 1. Locked filing cabinets, locked drawers, or vault are acceptable storage mechanisms

V. DEPOSITING CASH

- A. Cash received must be deposited timely.
 - 1. All monies received with a cumulative total of \$100 or more must be deposited with SFS within one working day of receipt. SFS shall, in turn, deposit funds with the University bank within one working day of receipt.
 - 2. Amounts received with a cumulative total less than \$100 must be deposited with SFS within five working days of receipt prior to deposit
 - 3. Credit card transactions must be settled daily and recorded daily via journal entry.

- B. Cash receipts are deposited as follows:
 - 1. Cash received is placed in authorized bank bags obtained from SFS.
 - 2. Deposits are transported from the College of Optometry by UH Department of Public Safety (DPS). Optometry Business Office should contact UH DPS to make arrangements to transfer the deposit after completing the journal entry.
 - 3. Cash deposits must be prepared and reconciled by two authorized employees. One employee prepares the deposit and the other employee verifies the deposit (of which one must be an employee of the department making the deposit).
 - 4. Both employee must:
 - i. Independently count the funds before they are placed into the deposit bag; and
 - ii. Complete and sign the Cash Deposit Summary
 - 5. Optometry will complete and submit a journal entry through workflow via path 2, Department ->SFS->General Accounting.
 - i. A copy of the journal coversheet is attached to the deposit bag which will be transported to SFS by UH DPS.
 - 6. Cash deposits should never be sent through the mail.

- C. Deposit Procedures for Off- Site Locations
 - 1. University departments physically located away from central campus may arrange for transportation and deposit of cash receipts directly to the University's depository institution. Such arrangements require advance written approval by the responsible College of Division Business Manager and the Director of General Accounting or their designees.

- D. All petty cash and change funds must be balanced at least monthly.

VI. RETAINING DEPOSIT DOCUMENTS

- A. Departments must retain copies of reconciled cash register activity logs, checks, credit card documentation, and individual invoices or receipts with departmental records for six months for audit purposes.

- B. Departmental Cost Center transactions shall be verified monthly. All discrepancies must be cleared when identified and department financial records corrected in accordance with UH System Administrative Memorandum 03.F.04, Cash Handling.

VII. OVERAGES AND SHORTAGES

- A. Overages and Shortages of less than \$20 on cash receipts are recorded to the departmental cost center on the deposit journal using account 50015.
- B. Optometry must maintain a log of all overages/shortages which is recorded on Addendum D, Overage/Shortage Report Form (<http://www.uh.edu/finance/pages/References.htm>).
- C. Individual overages/shortages of \$20 or more, or annual cumulative overages/shortages of \$40 or more, must be immediately reported to General Accounting and the Treasurer's Office. Departments with large cash handling operations may be permitted larger overage/shortage allowances with permission from the Treasurer. The Treasurer will provide the names of these units/departments to Internal Auditing.

VIII. OTHER CASH PROCEDURES

- A. Found monies are immediately turned over to the UH DPS.
- B. Unidentified deposits (those where the purpose and recipient of the payment cannot be identified, including gifts) are referred to the Treasurer's Office for research and deposit to the University's depository institution and recording in the unidentified receipts cost center. The Treasurer's Office and the submitting department will research the source of funds to determine the appropriate cost center for the ultimate receipt of funds.

IX. GIFTS

Endowed gifts (check, cash, negotiable stocks or bonds) received by a department should be forwarded to the Treasurer's Office with a Gift Transmittal Form (GTF) and other documentation within one working day of receipts. The GTF must include a certifying signature which indicates the approval of the funds deposited into a cost center that has been established with any applicable funding source restrictions. The Treasurer's Office will deposit the gift and forward the GTF and documentation to Donor and Alumni Records.

Non-Endowed gifts are sent to Donor & Alumni Records with a Gift Transmittal Form (GTF) and other documentation, including one check copy, within one working day of receipt. The GTF must include a certifying signature indicating that the funds are being deposited into a cost center in accordance with any applicable funding source restrictions.

Gift Transmittal Forms are found at <http://www.uh.edu/finance/pages/forms.htm>.

X. CHANGE FUNDS

- A. Change funds are established for the purpose of conducting sales or service transactions, and are usually set up to support services such as copy machines or service transactions. Under certain circumstances, a change fund for a short-term operation may be required, and may be approved by the Treasurer's Office if: 1) the request involves an amount of \$1,000 or less in denominations that can be accommodated by the vault for a period of less than three working days; and 2) regular fund request procedures are followed. Temporary change funds must be returned to the Treasury with a General Ledger journal within three working days.
- B. Departments authorized and approved for Petty Cash and Change Funds are subject to unannounced review by the University's Accounting Department in accordance with the University of Houston System policy SAM 03.F.04, Cash Handling. Unannounced reviews are conducted throughout the fiscal year. The objective of such a review is to determine whether the cash fund custodian has safeguarded and maintained accountability over the fund in accordance with system and campus cash handling policies. Optometry must complete the Addendum A "Request for Establishment or Modification of Cash Fund Acknowledgement of Receipt of Funds and or Cash Policies and Procedures" form annually located at the following website: <http://www.uh.edu/finance/pages/References.htm>. Any changes to a cash fund's physical location, custodian, amount or security must be reported immediately to Treasury, General Accounting and the University Police Department.

XI. REQUEST TO ESTABLISH OR MODIFY A PETTY CASH OR CHANGE FUND

- A. Requests for Petty Cash or Change Funds are submitted to the Treasurer's Office must include:
 - 1. Completed "Request for Establishment or Modification of Cash Fund/Acknowledgement of Receipt of Funds and/or Cash Policies and Procedures" form (Addendum A of MAPP 05.01.01, linked at <http://www.uh.edu/finance/pages/References.htm>).
 - 2. A justification memo, including the following information:
 - i. Detailed explanation of the need for a cash fund.
 - ii. Justification for the infeasibility of alternative methods of procurement.
 - iii. Estimated activity level.
 - iv. Name of proposed fund custodian.
 - v. Description of safeguarding methods.
 - vi. The form and justification memo must be approved by the College/Division Business Administrator, who is ultimately accountable for proper use, safeguarding, and documentation of the fund.
 - 3. Proof that the new fund custodian has completed online Petty Cash and Change Fund training prior to the submission of the request.

4. The Treasurer's Office will review the request and approve or deny based on the individual facts and circumstances. A copy of the Request for Establishment form will be returned to the requesting individual indicating approval or denial, and will also be forwarded to General Accounting or Student Financial Services (temporary change funds).
5. If the Request is approved, the department will submit a voucher to Accounts Payable with the following information:
 - i. Payable to the UH Cashier's Office (Vendor ID 0000007916, address 141).
 - ii. Invoice field equal to the fund custodian's name and type of fund (i.e., John Doe Change Fund).
 - iii. Invoice date equal to the current date.
 - iv. Voucher comments that indicate the purpose of the voucher (i.e. "Short-term Change Fund for Department X seminar with John Doe as fund custodian").
 - v. Amount equal to approved Petty Cash or Change Fund amount.
 - vi. Account 10102 (Petty Cash) or 10103 (Change Fund).
 - vii. Department's local fund cost center.
 - viii. Select "Special Handling" on the Payments page.
 - ix. Payment Comments: request that Treasury call the fund custodian to pick up the check.
 - x. Scan and upload Addendum A approved by Treasury as backup documentation.
 - xi. When the check is issued, the custodian may cash the check at Student Financial Services window (Welcome Center, Room 114) with appropriate identification. SFS requires 24 hours advance notice for checks \$2,000 and greater.

XII. ANNUAL REVIEW AND REAUTHORIZATION OF PETTY CASH AND CHANGE FUNDS

- A. No later than July of each year, General Accounting will send a renewal reminder to all departmental cash fund custodians of record.
- B. The fund custodian will submit the following to the Treasurer's Office by the due date specified in the renewal reminder:
 1. Addendum A, requesting reauthorization, modification, or close of the fund for the new fiscal year.
 2. Copies of the monthly overage/shortage report (or indication that there were no overages/shortages).
 3. A copy of the most recent review/audit report (or indication that none occurred).
- C. Reauthorization will be subject to the review of these documents, evaluation of prior management of the cash fund, and evaluation of the department's continued need to use the fund.
- D. If fund renewal is approved, the fund custodian will be required to complete required online training.

XIV. CLOSING A DEPARTMENTAL PETTY CASH OR CHANGE FUND

- A. When a department determines that its cash fund is no longer required, the department should:

1. Submit a replenishment voucher to bring petty cash funds up to their authorized level.
2. Complete Addendum A of MAPP 05.01.01.
3. Make a journal entry to record the deposit and route the deposit to Student Financial Services.
4. Send a copy of the journal entry to deposit the petty cash or change fund and a copy of the completed Addendum A of MAPP 05.01.01 to the Treasurer's Office. The Treasurer's Office will notify General Accounting that the fund has been closed.

Attachment – Optometry Business Office

1. Cash, checks and credit cards are processed in accordance with university and college guidelines within 24 hrs and handled by those authorized and trained.
2. All FERV foundation checks are forwarded to Liz Mauzy for processing.
3. All gift checks are forwarded to Opt development staff for processing in accordance with GTF guidelines. Forms can be found at <http://www.uh.edu/finance/pages/forms.htm>
4. All clinic revenue/income is placed in their locked mailbox in the mail room.
5. All continuing education funds are forwarded to CE staff for processing.
6. When UH funds are submitted to our Business Office (BO), they posted to the Optometry Business Receipts Log upon receipt by the financial assistant. The BO Receipts Log is completed with pertinent information entered. Submitting staff member and the BO employee accepting revenue must sign the Receipt. Staff retains original and BO keeps a copy.
7. Checks made out to the University of Houston are immediately endorsed with stamp, “UH-For Deposit Only.”
8. Financial assistant will count all clinic funds (cash, coins, checks) and verify the credit card payments. All amounts will be entered on the Clinic Bank Deposit log.
9. All funds & the Clinic Bank Deposit log will be forwarded to another financial coordinator for final fund verification and Journal entry completion.
10. Credit card reports submitted to the business office financial coordinator for journal posting.
11. For security reasons, do not copy checks or retain copies of checks longer than 3 months. If copies are made, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
12. A BO financial coordinator must deposit receipts, creating a GL journal in PeopleSoft (PS) workflow and appropriate deposit forms, within MAPP time limits. Journal information is added to BO Receipts Log to complete the log information.
13. The college business administrator or associate dean is “Notified” within PeopleSoft for review and online approval.
14. A financial assistant must call x 3-0600 for UHPD police transport upon completion & approval of the clinic cash deposit journal. Bank deposit bags, journal and transmittal form should be signed and picked up as early as possible, preferably noon, by UH Police for delivery to SFS.
15. Funds must be locked and secured within the business office wall safe until pickup.
16. A copy of the journal is retained in business office for reconciliation. The signed transmittal form is attached to the journal copy.
17. CBA or associate dean approves PeopleSoft finance worklist each business day.

RECONCILIATION

1. A business office financial coordinator reconciles journals to the PS monthly.
2. The cost center manager receives, reviews, signs and returns the verification worksheet.
3. All discrepancies are reported, researched and resolved in a prompt manner.

August 19, 2012

Attachment – Professional Programs

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. One Day Parking Decals cash and checks are entered into electronic spreadsheet by Cynthia Plunk.
3. All FERV foundation checks are forwarded to Liz Mauzy for processing.
4. All gift checks are forwarded to Opt development staff for processing.
5. All clinic revenue/income is forwarded to Clinic business office for processing.
6. All other UH funds are submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt. The BO log is completed with pertinent information. Ms. Plunk and the BO employee accepting revenue must sign the receipt for One Day Parking Decals. Ms. Plunk retains original and BO keeps a copy.

Please see “Optometry Business Office” for further business office operation.

Attachment – Graduate Office

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. Upon receipt, cash and checks are entered into electronic spreadsheet by Graduate Program.
3. 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 Graduate program.
4. All other UH funds are submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt. The BO log is completed with pertinent information. Graduate program employee and the BO employee accepting revenue must sign the receipt. Graduate program retains original and BO keeps a copy.
5. Checks made out to the University of Houston are immediately endorsed with stamp, "UH-For Deposit Only."
6. For security reasons, do not copy checks or retain copies of checks longer than 3 months. If copies are made, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.

Please see "Optometry Business Office" for further business office operations

Attachment – Dean's Office

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. Upon receipt, cash and checks are entered into electronic spreadsheet by Susan Williams.
3. All FERV foundation checks are forwarded to Liz Mauzy for processing.
4. All gift checks are forwarded to Opt development staff for processing.
5. All clinic revenue/income is forwarded to Clinic business office for processing.
6. All other UH funds are submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt. The BO log is completed with pertinent information. Ms. Williams and the BO employee accepting revenue must sign the receipt. Ms. Williams retains original and BO keeps a copy.

Please see "Optometry Business Office" for further business office operation.

Attachment – Development Office

1. Gifts, in the form of checks and credit cards are documented with the GTF, which can be found on the UH System website at http://www.uasys.e.uh.edu/prodserv/GTF_2005.doc.
2. All FERV foundation checks are forwarded to Liz Mauzy for processing and deposit.
3. Cash and checks are endorsed in accordance with university guidelines.
4. For security reasons, do not copy checks or retain copies of checks longer than 3 months. If copies are made, bank account numbers must be blacked out. Destroy check copies by shredding.
5. All monies are submitted to the Business Office (BO) and posted to the Optometry Business log.
6. The BO log is completed with pertinent information. Development and the BO employee accepting revenue must both sign the receipt. Development retains original and BO keeps a copy.

Please see “Optometry Business Office” for further business office operation.

August 16, 2012

Attachment – Optometry Petty Library

1. Cash, checks and credit cards are processed in accordance with university and college guidelines within 24 hrs.
2. Funds are removed from the library copier by Mary Guzman, financial assistant and a library employee. The key is given to Petty library employee to open and remove cash. The cash is counted in front of both employees and a receipt is completed and signed. Cash bag is locked and can only be opened by a financial coordinator.
3. Library copier funds are submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt. The BO log is completed with pertinent information. Library staff member and the BO employee accepting revenue must sign the receipt. Library staff retains original and BO keeps a copy.

Please see “Optometry Business Office” for further business office operation.

Attachment – TERTC OFFICE

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. Upon receipt, cash and checks are entered into electronic spreadsheet by TERTC employee.
3. 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 income that do not belong to TERTC office.
4. TERTC funds are submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt. The BO log is completed with pertinent information. TERTC employee and the BO employee accepting revenue must sign the receipt. TERTC employee retains original and BO keeps a copy.
5. Checks made out to the University of Houston are immediately endorsed with stamp, "UH-For Deposit Only."
6. For security reasons, do not copy checks or retain copies of checks longer than 3 months. If copies are made, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.

Please see "Optometry Business Office" for further business office operations.

Attachment – Professional Programs

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. One Day Parking Decals cash and checks are entered into electronic spreadsheet by Cynthia Plunk.
3. All FERV foundation checks are forwarded to Liz Mauzy for processing.
4. All gift checks are forwarded to Opt development staff for processing.
5. All clinic revenue/income is forwarded to Clinic business office for processing.
6. All other UH funds are submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt. The BO log is completed with pertinent information. Ms. Plunk and the BO employee accepting revenue must sign the receipt for One Day Parking Decals. Ms. Plunk retains original and BO keeps a copy.

Please see “Optometry Business Office” for further business office operation.

Attachment – Optometry Relations Office

1. Cash, checks and credit cards are processed in accordance with university and college guidelines within 24 hrs.
2. Upon receipt, cash and checks are entered into department electronic spreadsheet or database by OR Staff.
3. 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 OOR and are to be forwarded to appropriate department.
4. Credit card machines should be closed out daily and included in deposit information to the business office.
5. All other OOR UH funds are submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt. The BO log is completed with pertinent information. OOR staff member and the BO employee accepting revenue must sign the receipt. OPR staff retains original and BO keeps a copy.
6. Checks made out to the University of Houston are immediately endorsed with stamp, "UH-For Deposit Only."
7. For security reasons, do not copy checks or retain copies of checks longer than 3 months. If copies are made, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.

Please see "Optometry Business Office" for further business office operations.

**UNIVERSITY OF HOUSTON
COLLEGE OF OPTOMETRY
UNIVERSITY EYE INSTITUTE**

CLINIC BUSINESS OFFICE • SECTION 12.3

CASH HANDLING – Mobile Clinic

The College of Optometry University Eye Institute has a Clinic Business Office cash handling policy to minimize losses to the University's monetary assets. It is the responsibility of University of Houston employees to secure and account for the University's monetary assets and prevent any loss of funds. The Mobile Clinic Service Director or designee must balance each day's financial activity within 24 hours using the appropriate internal forms and procedures and in accordance with the university's MAPP and SAM policies. This policy will be reviewed yearly and/or revised as needed.

PROCEDURE

The UEI Mobile Clinic Service Director must be authorized yearly with proper, completed forms to College Business Manager. Notification must be reported if change in custodian or fund location. The UEI authorized custodian has been given a \$100 change fund. Change fund/clinic revenue is kept in a secured cash register or lockbox and is always locked when staff are away from the area. The Mobile Clinic is locked every evening and secured at the UH Police Parking. Revenue is generated through sale of services and materials as follows;

- Each patient entering the Mobile Clinic is issued a fee bill.
- The attending student and doctor complete the super bill after services are rendered.
- Upon completion of services, the fee bill is marked with the appropriate charges. Upon payment of services, fees are collected and recorded in a numbered receipt book.
- Checks are made out to the University of Houston and checks are immediately endorsed with provided stamp. For security reasons, do not retain copies of checks if at all possible. If initially needed, destroy copies after 3 months.
- Credit card transactions are processed in accordance with University Guidelines. Credit card machines are closed out daily. Cash and checks are kept in the cash box locked in the van cabinet.
- At the end of the day, the cash drawer is reconciled against the Receipt Book .
- Receipt copies, along with the cash, checks and credit card receipts, and the fee bills are turned into the Clinic Business Office the morning of the next working day.
- Services are posted to the patients account in the MedTrak computer system
- Receipts are entered by a UEI cashier and recorded on the ledger in MedTrak, the clinic computing system. Receipts are electronically generated and matched with the Mobile Clinic Receipt.
- All overages and shortages must be recorded in electronic worksheet contained within Cashier's Checkout form workbook. Incident report must be completed if over \$20.00.
- After reconciliation, cash and checks are securely placed in a plastic secured bank bag and delivered to 2nd floor Business Office along with the following forms;
 - Payment Report Summary-MedTrak
 - Payment Report (daily transactions – MedTrak
 - Total Deposit Report, cash & checks Medtrak
 - Credit Card Payments report MedTrak
 - Credit card "Totals Report" batched receipt (credit card machine)
 - Cashier's Checkout Form (UHCO form)
 - Overage/Shortage Log and Incident Report, if applicable

See "Optometry Business Office" for further process.

August 16, 2012

**UNIVERSITY OF HOUSTON
COLLEGE OF OPTOMETRY
UNIVERSITY EYE INSTITUTE**

CLINIC BUSINESS OFFICE • POLICY 12.2.1

CASH HANDLING – GNC Clinic

The College of Optometry has a GNC Clinic cash handling policy to minimize losses to the University's monetary assets. It is the responsibility of University of Houston employees to secure and account for the University's monetary assets and prevent any loss of funds. The GNC director or designee must balance each day's financial activity within 24 hours using appropriate internal forms and procedures and in accordance with the university's MAPP and SAM policies. This internal policy will be reviewed yearly and/or revised as needed.

PROCEDURES

The GNC custodian must be authorized yearly with proper, completed forms to College Business Manager. Notification must be reported if change in custodian or fund location. The GNC authorized custodian has been given a \$200 change fund. Change fund/clinic revenue is kept in a secured cash register or lockbox and is always locked when staff are away from the area. Offices are locked every evening. Revenue is generated thru sale of services and materials as follows;

- Each patient entering the clinic is issued a fee bill.
- The attending student and doctor complete the super bill after services are rendered.
- Upon arrival at the cashier's station, the fee bill is reconciled with ledger for appropriate charges. Upon payment of services, fees are collected by the cashier and recorded on MedTrak, the GNC clinic computing system. Receipts are electronically generated.
- Checks are made out to the University of Houston and checks are immediately endorsed with provided stamp. For patient security reasons do not copy checks unless they are destroyed after 3 months.
- Credit card transactions are processed in accordance with University Guidelines. Credit card machines are closed out daily. Batched receipts must be submitted with daily cash revenue. See attached procedures.
- Cash and checks are kept in the cashier's cash drawer at their desk. The cash register is locked at lunch and when staff member leaves his/her workstation.
- At the end of the day, the cashier reconciles the cash drawer against the "Payment Report Summary" and other reports in MedTrak using the Cashier's Checkout form. Upon balancing, the cashier must sign the Cashier's Checkout form.
- All overages and shortages must be recorded in electronic worksheet contained within Cashier's Checkout form workbook. Incident report must be completed if over \$20.00.
- After reconciliation, cash and checks are securely placed in a plastic bank bag for UH Police transport to the College of Optometry along with the following forms;
 - Receipts Journal_MedTrak
 - Deposit Ticket_MedTrak
 - Daily Sheet Summary_MedTrak
 - Credit card "Totals Report" batched receipt (credit card machine)
 - Cashier's Checkout Form (UHCO form)
 - Overage/Shortage Log and Incident Report, if applicable
 - A transmittal form
- The transmittal form is completed and signed at the time of pickup by a UH Police after which the copy is attached to the clinic's copy of the daily receipts.
- The plastic cash bag and transmittal form should be locked and secured until the next business morning and should be picked up in the AM by UH Police if called early AM. Please notify CBA or business office via email if delay of delivery.
- UH Police delivers the cash plastic bag and transmittal form to the College of Optometry Business Office, room 2195 for delivery and signature. A Business Office financial assistant (FA) or financial coordinator (FC) signs for the bag and post into the Optometry Business Office electronic log, prints out and signs. The FA or FC attaches the electronic log entry along with the deposit and forwards to CBA or designee for processing.

Please see "Optometry Business Office" for further business office operation.

**UNIVERSITY OF HOUSTON
COLLEGE OF OPTOMETRY
UNIVERSITY EYE INSTITUTE**

CLINIC BUSINESS OFFICE • POLICY 12.2

CASH HANDLING – CASA CLINIC

The College of Optometry has a CASA Clinic cash handling policy to minimize losses to the University's monetary assets. It is the responsibility of University of Houston employees to secure and account for the University's monetary assets and prevent any loss of funds. The CASA director or designee must balance each day's financial activity within 24 hours using appropriate internal forms and procedures and in accordance with the university's MAPP and SAM policies. This internal policy will be reviewed yearly and/or revised as needed.

PROCEDURES

The CASA custodian must be authorized yearly with proper, completed forms to College Business Manager. Notification must be reported if change in custodian or fund location. The CASA authorized custodian has been given a \$100 change fund. Change fund/clinic revenue is kept in a secured cash register or lockbox and is always locked when staff are away from the area. Offices are locked every evening. Revenue is generated thru sale of services and materials as follows;

- Each patient entering the clinic is issued a fee bill.
- The attending student and doctor complete the fee bill after services are rendered.
- Upon arrival at the cashier's station, the fee bill is reconciled with ledger for appropriate charges. Upon payment of services, fees are collected by the cashier and recorded on the ledger in MedTrak, the CASA clinic computing system. Receipts are electronically generated.
- Checks are made out to the University of Houston and checks are immediately endorsed with provided stamp. For patient security reasons do not copy checks unless they are destroyed after 3 months.
- Credit card transactions are processed in accordance with University Guidelines. Credit card machines are closed out daily. Batched receipts must be submitted with daily cash revenue. See attached procedures.
- Cash and checks are kept in the cashier's cash drawer at their desk. The cash register is locked at lunch and when staff member leaves his/her workstation.
- At the end of the day, the cashier reconciles the cash drawer against the "Payment Report Summary" and other reports in Officemate using the Cashier's Checkout form. Upon balancing, the cashier must sign the Cashier's Checkout form.
- All overages and shortages must be recorded in electronic worksheet contained within Cashier's Checkout form workbook. Incident report must be completed if over \$20.00.
- After reconciliation, cash and checks are securely placed in a plastic bank bag for UH Police transport to the College of Optometry along with the following forms;
 - Receipts Journal_MedTrak
 - Deposit Ticket_MedTrak
 - Daily Sheet Summary_MedTrak
 - Credit card "Totals Report" batched receipt (credit card machine)
 - Cashier's Checkout Form (UHCO form)
 - Overage/Shortage Log and Incident Report, if applicable
 - A transmittal form
- The transmittal form is completed and signed at the time of pickup by a UH Police after which the copy is attached to the clinic's copy of the daily receipts.
- The plastic cash bag and transmittal form should be locked and secured until the next business morning and should be picked up in the AM by UH Police if called early AM. Please notify CBA or business office via email if delay of delivery.

Please see "Optometry Business Office" for further business office operation.

August 16, 2012

**UNIVERSITY OF HOUSTON
COLLEGE OF OPTOMETRY
UNIVERSITY EYE INSTITUTE**

CLINIC BUSINESS OFFICE • SECTION 12.1

Cash Handling – University Eye Institute

The College of Optometry University Eye Institute has a Clinic Business Office cash handling policy to minimize losses to the University's monetary assets. It is the responsibility of University of Houston employees to secure and account for the University's monetary assets and prevent any loss of funds. The Clinic Business Manager or designee must balance each day's financial activity within 24 hours using the appropriate internal forms and procedures and in accordance with the university's MAPP and SAM policies. This policy will be reviewed yearly and/or revised as needed.

PROCEDURE

The UEI custodian must be authorized yearly with proper, completed forms to College Business Manager. Notification must be reported if change in custodian or fund location. The UEI authorized custodian has been given a \$1000.00 change fund. Change fund/clinic revenue is kept in a secured cash register or lockbox and is always locked when staff are away from the area. Offices are locked every evening. Revenue is generated thru sale of services and materials as follows;

- Each patient entering the clinic is issued a fee bill.
- The attending student and doctor complete the fee bill after services are rendered.
- Upon arrival at the cashier's station, the fee bill is reconciled with ledger for appropriate charges. Upon payment of services, fees are collected by the cashier and recorded on the ledger in MedTrak, the clinic computing system. Receipts are electronically generated.
- Checks are made out to the University of Houston and checks are immediately endorsed with provided stamp. For security reasons, do not retain copies of checks if at all possible. If initially needed, destroy copies after 3 months.
- Credit card transactions are processed in accordance with University Guidelines. Credit card machines are closed out daily. Batched receipts must be submitted with daily cash revenue. See attached procedures.
- Cash and checks are kept in the cashier's cash drawer at their desk. The cash register is locked at lunch and when the receptionist leaves his/her workstation.
- At the end of the day, the cashier reconciles the cash drawer against the "Payment Report Summary" and other reports in MedTrak using the Cashier's Checkout form. Upon balancing, the cashier must sign the Cashier's Checkout form.
- All overages and shortages must be recorded in electronic worksheet contained within Cashier's Checkout form workbook. Incident report must be completed if over \$20.00.
- After reconciliation, cash and checks are securely placed in a locked bank bag and delivered to 2nd floor Business Office along with the following forms;
 - Payment Report Summary (MedTrak)
 - Payment Report (daily transactions – (MedTrak)
 - Total Deposit Report, cash & checks (MedTrak)
 - Credit Card Payments report (MedTrak)
 - Credit card "Totals Report" batched receipt (credit card machine)
 - Cashier's Checkout Form (UHCO form)
 - Overage/Shortage Log and Incident Report, if applicable
- A Business Office financial assistant (FA) post into the Optometry Business Office electronic log, print and both staff members must sign the receipt. Original to Clinic staff and a copy is retained with deposit and forwarded to CBA or designee for processing.

Please see "Optometry Business Office" for further business office operations.