

**College of Optometry
Cash Handling Procedures
Fiscal Year 2017**

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/Division 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 training for Cash Handling. 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/Division 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 Department by UH Department of Public Safety (DPS). Departments 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. Departments 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. Departments 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. PETTY CASH AND CHANGE FUNDS

- A. Petty Cash funds are for reimbursement of purchases of less than \$100 where circumstances preclude following regular payment and reimbursement processes. Expenses have the same restrictions as the budget cost center, and additional restrictions on use apply. The maximum allowable amount for a petty cash fund will be \$500. In extraordinary circumstances, exceptions may be considered and approved by the Treasurer.
- B. 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.
- C. 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. The department 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. REPLENISHMENT OF PETTY CASH FUND

- A. Change Funds are not replenished.
- B. Petty Cash Funds with permitted transactions are replenished through Accounts Payable. University replenishment checks made payable to the University Cashier referencing the authorized fund custodian may be cashed at Student Financial Services (Welcome Center, Room 114) with appropriate identification.
- C. An employee who has expended personal funds where circumstances preclude following normal procurement processes should seek reimbursement through Accounts Payable on a voucher. If an approved departmental Petty Cash Fund exists, the employee may be reimbursed by the custodian from the departmental cash fund.
- D. Transactions must meet all of the following requirements to be reimbursed via Petty Cash Funds:
 1. Purchase is under \$100, including sales tax.
 2. Purchase occurred within 30 days prior to the date of reimbursement.
 3. Purchase was made with cash or a personal check.
 4. Purchase is not a prohibited transaction.
 - i. Prohibited transactions include:
 1. Travel expenses (exception: university police officers required to transport prisoners on short notice).

2. Reimbursements for meals, alcoholic beverages, or tickets to social, cultural, or athletic events.
 3. Payments for honorariums or personal services, including consulting and professional services.
 4. Sales tax reimbursement from sponsored project funds (sales tax may be reimbursed via Petty Cash when other funds are used).
 5. Transactions split between two or more receipts to stay under the \$100 limit.
 6. Single receipts split between Petty Cash and a voucher for reimbursement.
5. Purchases are supported by a proper receipt. Receipts must provide, at minimum, the following:
 - i. Company name and address
 - ii. Date of purchase
 - iii. Itemized listing or description of the item(s) purchased
 - iv. Price of items purchased
 6. Acceptable receipts for Petty Cash Fund reimbursement are:
 - i. Original, numbered receipts with imprinted company name
 - ii. Generic forms or computer-generated receipts
 - iii. C.O.D charge lists if they are stamped or written "Paid" and signed by the individual delivering the item(s)
 - iv. Register tape from cash registers that have the company's name and date of purchase printed and additional required information is provided by the employees seeing reimbursement
 7. In cases where an original receipt may not be available, a copy certified by the individual submitting the request as a valid receipt that has not been previously reimbursed may be submitted for reimbursement via purchase voucher through Accounts Payable.
- E. The department prepares a voucher as follows:
1. Payable to the UH Cashier's Office (vendor ID 0000007916, address 141).
 2. Invoice equal to fund custodian's name and type of fund (Example: John Doe Petty Cash). The invoice field will hold up to 30 characters.
 3. Invoice Date equal to today's date.
 4. Voucher Comments: Indicate purpose of voucher (Example: Replenish Petty Cash fund in Physics Department. John Doe is the fund custodian).
 5. Amount to be replenished (i.e., amount purchased with the Petty Cash fund).
 6. Expense account(s) that describe the purchases made with the fund.
 7. Department's local fund cost center.
 8. Select "Special Handling" on the Payments page.
 9. Payment Comments: Ask Treasury to call fund custodian to pick up the check.
 10. Original receipts are scanned and attached to the voucher.
 11. Fund custodian signs the voucher coversheet.
 12. Someone other than the fund custodian must approve the voucher in workflow as the Department approver.
- F. Accounts Payable reviews the voucher for approval, accuracy, and appropriate documentation. If the voucher requires correction or additional documentation, it is returned to the originating department.

XIII. 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.

Locations:	University Eye Institute Central Registration at University of Houston All CBO Operations Offices	Category:	Cashier Operations
Procedure Name:	Cash Handling Policy Client Specific	Effective Date:	October 1, 2011
Authorized by:	Dorma L. Kohler President	Last Revision:	August 12, 2014

Objective:

To ensure proper cash handling procedures are implemented and utilized for the Cashiering Services provided for the University Eye Institute at the University of Houston.

Procedures:

1. All persons accepting cash (currency, money orders, checks, credit/debit cards) must be authorized to do so by the University of Houston.
 - a. All employees authorized to handle credit card transactions shall complete required online credit card training prior to receiving first transaction and annually afterwards. Online training provided by the UH.
 - b. All employees authorized to handle cash, including currency, money orders, and checks, shall complete required online cash handling training and certification prior to receiving assigned cash bag and annually thereafter.

2. Each time cash is received in person, an acceptable form of receipt must be used:
 - a. Receipt generated by MedTrak upon posting of TOS payment will be given to every patient.
 - b. Document the cash transaction on the patient's fee bill.
 - c. At the EOD a calculator tape on cash will be run and once balanced placed in the deposit bag.
 - d. MedTrak ATJ reports will be run by user & printed at end of day to include with each deposit.

3. Acceptable Forms of Payment:
 - a. Cash, Checks/Money Orders
 - b. Checks/Money Orders must be made out to the "University of Houston"
 - c. Checks/Money Orders must be restrictively endorsed "For Deposit Only" immediately upon receipt and include a cost center for deposit as part of the restrictive endorsement.
 - d. Checks require a valid driver's license or state issued identification to be swiped through the tele-check system. (when the individual writing the check does not have a valid driver's license or state issued I.D. a valid governmental picture passport, may be accepted as identification. A photocopy will be scanned into ebridge with the fee bill)
 - e. No foreign drafts (checks) are to be accepted.
 - f. No foreign currency accepted (US funds only).
 - g. Debit and/or credit cards (where authorized by the University of Houston Treasurer's Office in accordance with the requirements of UH System Administrative Memoranda 03.A.06).

Revised ~~08-12-14~~

5/16/16



5/16/16

4. Receipt will be generated by MedTrak upon posting of time-of-service payments and a copy will be given to every patient in addition to credit card receipt.
 - a. A duplicate credit card receipt will be placed into the deposit bag.
5. Checks, money orders, and currency must be physically safeguarded and securely stored until transmitted to SFS, the Treasurer's Office, or Donor and Alumni Records. Per the University of Houston policy, locked filing cabinets or drawers or safes are acceptable storage mechanisms.
6. Cash receipts are deposited as follows:
 - a. Found monies are immediately turned over to the AMG Client Administrator who will notify the UH Department of Public Safety (DPS).
7. Receipts from departmental sales are processed as described below.
 - 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 receipt of fund
8. Deposit Timeliness:
 - a. Credit card receipts must be accumulated and turned in with deposit daily.
 - b. All monies received totaling \$100 or more must have deposits created and given to the designated UH employee within one working day of receipt.
 - c. Amounts less than \$100 may be held no longer than five working days prior to deposit.
9. Cashier Closing Procedures:
 - a. Cash deposits must be prepared and reconciled by two AMG authorized employees. Each employee must:
 - i. Independently verify placement of the funds into the deposit bag; and
 - ii. Complete and sign the Cash Deposit Summary form.
 - iii. Cash bag secured with lock by assigned cashier.
 - b. Overages and Shortages of less than \$20 on cash receipts are recorded to the UEI cashier's reconciliation form and are reported to one of the AlteraMed Group Executive Team for appropriate personnel action.
 - c. Cash deposits are made using authorized bank bags obtained from the University's Cashier's Office.
 - d. The only items that can be placed into the bank bags are:
 - i. Cash
 - ii. Checks with remittance advices and other attachments removed
 - iii. Money Orders
 - iv. Coin (rolled if amounts allow)
 - v. Accounting Transaction Journal (ATJ)
 - vi. Calculator tapes
 - vii. Completed deposit ticket with all checks listed separately.
 - viii. University Eye Institute reconciliation form
10. Offsite CBO/merchant card processing procedures
 - a. Patient payments taken over the phone are immediately registered in the online merchant portal for processing. No credit card information is documented or retained on paper. PCI compliance procedures are to be followed at all times.

College of Optometry

Attachment – Good Neighbor Clinic (GNC)

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. 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 GNC and must be forwarded to appropriate department within 24 hours.
3. Each patient is issued a fee bill and the attending student and doctor completes the fee bill after services are rendered.
4. Upon payment, cash and checks are entered into Medtrak patient ledger and a receipt is given to patient.
5. Checks made out to the University of Houston are immediately endorsed with university issued stamp. GNC can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
6. Credit card transactions are processed in accordance with university guidelines. Credit card machine is batched every evening. Settlement tape is included in backup for journal processing.
7. At the end of the day, the day's receipts are reconciled to the daily summary report. The cashier's check out form is completed and signed.
8. Funds are locked in lockbox and are secured every evening. Funds and cashier's worksheet is submitted to the business office the next business morning via UH Police transfer request as early as possible. Complete a transmittal form for signatures. See enclosed procedures.
9. Funds with appropriate backup is submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt.
10. Notify Mary Juarez and BO designee if there is no deposit or deposit will be late.
11. Further business procedures included in "Optometry Business Office" attachment.

Department Petty Cash and Change Fund Guidelines

Department Cash Handling Guidelines

UH Police Department Money Transfer Procedures

Sign and Date:

M. Mendoza

P. Smith

5/17/16

May 12, 2016

College of Optometry

Attachment – CASA Clinic

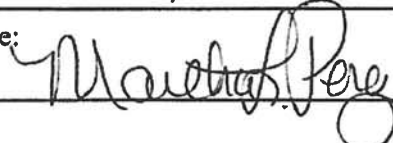
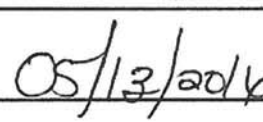
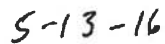
1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. All FERV foundation checks are forwarded to Liz Mauzy for processing. All gift checks are forwarded to Opt development staff for processing. All clinic revenue/income is forwarded to Clinic business office for processing. This pertains to funds that do not belong to the CASA and must be forwarded to appropriate department within 24 hours.
3. Each patient is issued a fee bill and the attending student and doctor completes the fee bill after services are rendered.
4. Upon arrival at the cashier's station, the fee bill is reconciled with ledger for appropriate charges. Upon payment, cash and checks are entered into Medtrak patient ledger and a copy of fee bill is given to patient.
5. Checks made out to the University of Houston are immediately endorsed with university issued stamp. CASA can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
6. Credit card transactions are processed in accordance with university guidelines. Credit card machine is batched every evening. Settlement tape is included in backup for journal processing.
7. The day's receipts are reconciled to the daily summary report. The cashier's check out form is completed and signed.
8. Funds are locked in lockbox and are secured every evening. Funds and cashier's worksheet is submitted to the business office the next business morning via UH Police transfer request as early as possible. Complete a transmittal form for signatures. See enclosed procedures.
9. Funds with appropriate backup is submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt.
10. Notify Mary Juarez and BO designee if there is no deposit or deposit will be late.
11. Further business procedures included in "Optometry Business Office" attachment.

Department Petty Cash and Change Fund Guidelines

Department Cash Handling Guidelines

UH Police Department Money Transfer Procedures

Sign and Date:

May 12, 2016

College of Optometry

Attachment – Mobile Eye Institute (MEI)

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. 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 MEI and must be forwarded to appropriate department within 24 hours.
3. Each patient is issued a fee bill and the attending student and doctor completes the fee bill after services are rendered.
4. Upon completion of services, the fee bill is completed with appropriate charges and payment is received by Dr. Gerondale.
5. MEI accepts cash and credit card transactions for MEI services. Every effort will be taken to protect credit card information until it is delivered to the UEI business office for processing.
6. Checks made out to the University of Houston are immediately endorsed with university issued stamp. MEI can make copies of checks and keep for 3 months only. If kept, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
7. Credit card transactions are processed in accordance with university guidelines. Credit card machine is batched every evening. Settlement tape is included in backup for journal processing.
8. At the end of the day, the day's receipts are reconciled and a daily cashier's check out form should be submitted with the day's receipts.
9. Daily receipts /checkout form is submitted to Cynthia Swindells or Voncille McGilbert for patient account creates. Funds are locked in safe and Lori Hernandez is notified for posting to patient ledger and deposits.
10. Change fund is locked in a locked bag in a locked metal box in a locked cabinet in the locked bus on UH Police area, when not in use.
11. Further business procedures included in "Optometry Business Office" attachment.

Department Petty Cash and Change Fund Guidelines

Department Cash Handling Guidelines

UH Police Department Money Transfer Procedures

Sign and Date:

Mari Hernandez MD 5/13/16

May 12, 2016

College of Optometry

Attachment – Ambulatory Surgical Center (ASC)

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. 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.
3. Upon receipt, cash and checks are entered into Vision patient ledger and a receipt is issued.
4. Checks made out to the University of Houston are immediately endorsed with university issued stamp. ASC can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
5. 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.
6. 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.
7. Funds with appropriate backup is submitted to the Business Office (BO) and posted to the Optometry Business log upon receipt. The BO log is completed with pertinent information. ASC and the BO employee accepting revenue must sign the receipt. ASC retains original and BO keeps a copy.
8. Further business procedures included in "Optometry Business Office" attachment.

Department Petty Cash and Change Fund Guidelines

Department Cash Handling Guidelines

Sign and Date:

Sharon Galt

5/13/16

May 12, 2016

College of Optometry

Attachment– Community Eye Clinic, Fort Worth

1. All forms of monies are processed in accordance with university and college guidelines within 24 hrs.
2. Upon receipt all monies are entered into patient ledger in Officemate.
3. Insurance Checks/money orders are made out to the University of Houston ~~is immediately endorsed with university issued stamp.~~
4. All monies are kept in a secure drawer at the front desk.
5. At the end of the day, the deposit is reconciled against the production summary report. The cashier's check out form is completed, and the deposit is assigned a ~~journal number and bag~~ [#] which is then recorded on the deposit slip.
6. Checks are scanned and deposited by CashPro, the CashPro deposit report is printed and included with deposit scan. Original copies are kept for 2 weeks before destroying by cross shredder. When cash is available, Deposits are walked over the following am across the street to Bank of America, 420 Throckmorton St. as bank closes at 4 pm. The deposit is locked in the cabinet overnight.
7. Copies of deposit slip, bag slip, check out form, production summary, CashPro deposit report and deposit receipt are then scanned and emailed to Hanh Nguyen and Mary Juarez at mjuarez@uh.edu for journal processing. When no cash is involved, only check out form, production summary, and CashPro deposit report are required to be emailed.
8. Hanh prints out checkout form, verifies the amount against the OfficeMate summary report and checks off the amount. She also writes the journal #, the bag # and the H0113 reference number on the checkout form. She signs the form and scans the completed checkout form with the summary report, copy of deposit slip/bag # and the copy of the processed bank deposit slip, 4 pages in all for journal backup.
9. When cash is deposited, Hanh emails a scan of the bank deposit slip and email to Loryn Ledesma or Sharon Smith of UH Treasurer's office so that office can reconcile their daily bank deposits.
10. Hanh then creates a journal to book the deposit scanning the backup for journal and enters into workflow. A copy of the journal is given to Barbara Valles to ensure deposit is reconciled.
11. Further business procedures included in "Optometry Business Office" attachment.

Department Petty Cash and Change Fund Guidelines

Department Cash Handling Guidelines

Sign and Date:

Jenny Deam, MD 5/13/16

May 12, 2016

College of Optometry

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. All gift checks are forwarded to Opt development staff for processing in accordance with GTF guidelines. All clinic revenue/income is placed in their locked mailbox in the mail room. All continuing education funds are forwarded to CE staff for processing. This pertains to funds that do not belong to Optometry and must be forwarded to appropriate department within 24 hours.
3. Upon receipt, cash, checks and other monies are entered into the electronic workbook and a receipt is issued to the submitting individual or department.
4. Checks made out to the University of Houston are immediately endorsed with university issued stamp.
4. Financial assistant will count all incoming deposits (cash, coins, checks) and verify credit card and Telecheck payments. All clinic deposits are logged entered into the Clinic Bank Deposit workbook.
5. All funds and the Clinic Bank Deposit worksheet will be forwarded to another financial coordinator for final fund verification and Journal entry completion.
6. Checks are scanned and deposited by Cash Pro. Check images are available in Cash Pro for 45 days. A deposit report will be included with daily deposit document. BO can keep original checks for 2 weeks before destroying checks with cross-cut shredder.
7. 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.
8. Choose Path 1 if no cash/coins included. Choose Path 2 if cash/coins included.
9. The college business administrator or associate dean is “Notified” within PeopleSoft for review and online approval.
10. BO employee must submit request via email for money transfer. <http://uh.edu/police/transfers.html> Bank deposit bags, journal and transmittal form should be signed and picked up as early as possible, preferably 2:00pm, by UH Police for delivery to SFS. See UH Police procedures.
11. Funds must be locked and secured within the business office wall safe until pickup for deposits containing cash/coins.
12. A copy of the journal is retained in business office for reconciliation. The signed transmittal form is attached to the journal copy.
13. CBA or associate dean approves PeopleSoft journal in workflow each business day.

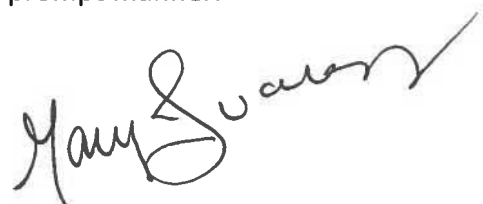
RECONCILIATION

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.

Departmental Cash Handling Guidelines

UH Police Department Money Transfer Procedures

September 2, 2016



College of Optometry

Attachment – Cedar Springs Eye Clinic, Dallas

1. All forms of monies are processed in accordance with university and college guidelines within 24 hrs.
2. Upon receipt all monies are entered into patient ledger in OfficeMate.
3. Cedar Springs accepts insurance checks and money orders only. Checks/money orders made out to the University of Houston are immediately endorsed with university issued bank stamp.
4. All monies are kept in a secured drawer at the front desk.
5. At the end of the day, the deposit is reconciled against the production summary report. The cashier's check out form is completed Checks and money orders are scanned and deposited through CashPro.
6. The original checks and money orders are kept for 2 weeks before destroying by cross-shredder. Check images are available in CashPro website for 45 days Deposit are made the same day, if we are not able to make it on the same day technical problem with CashPro/scanner, etc., the deposit is locked in the cabinet and made next day.
7. Copies of check out form, production summary and CashPro deposit report are then scanned and emailed to Hanh Nguyen and Mary Juarez at mjuarez@uh.edu for journal processing.
8. Hanh prints out checkout form, verifies the amount against the OfficeMate summary report and checks off the amount. She signs the form and scans the completed checkout form with the summary report, and CashPro summary deposit report 3 pages in all for journal backup.
9. Hanh then creates a journal to book the deposit, scanning the backup for journal and enters into workflow deposit is enter as cost center outstanding for reconciliation.
10. Further business procedures included in "Optometry Business Office" attachment.

Department Petty Cash and Change Fund Guidelines

Department Cash Handling Guidelines

Sign and Date:

Shirley L. Duke

5/13/14

May 12, 2016

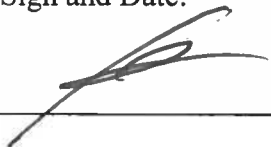
College of Optometry

Attachment – Professional Programs

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. 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 Professional Program and must be forwarded to appropriate department within 24 hours.
3. 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. Professional program and the BO employee accepting revenue must sign the receipt. Professional program retains original and BO keeps a copy.
4. Checks made out to the University of Houston are immediately endorsed with university issued stamp.
5. Professional program office can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
6. Further business procedures included in "Optometry Business Office" attachment.

Department Cash Handling Guidelines

Sign and Date:



5.17.16

May 17, 2016

College of Optometry

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 and must be forwarded to appropriate department within 24 hours.
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 university issued stamp.
6. Graduate Office program can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
7. Further business procedures included in "Optometry Business Office" attachment.

Department Cash Handling Guidelines

Sign and Date:

Lauren J. Frushum

5/16/2016

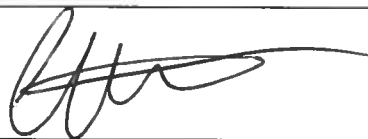
College of Optometry

Attachment – Associate Dean, Professional Advancement

1. Cash and checks are processed in accordance with university and college guidelines within 24 hrs.
2. Upon receipt, all cash and checks are entered into electronic or manual spreadsheet by Chaminga Lorensuhewa.
3. This pertains to funds that do not belong to the Office and must be forwarded to appropriate department within 24 hours. 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.
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. Mr. Lorensuhewa and the BO employee accepting revenue must sign the receipt. Mr. Lorensuhewa retains original and BO keeps a copy.
5. Checks made out to the University of Houston are immediately endorsed with university issued stamp.
6. Associate Dean's office can make copies of checks and keep for 3 months only. If kept, bank account numbers must be blacked out. Destroy check copies by shredding.
7. Further business procedures included in "Optometry Business Office" attachment.

Department Cash Handling Guidelines

Sign and Date:

 05/12/16

May 12, 2016

College of Optometry

Attachment – Office of Optometry Relations Development, Continuing Education, Student Activities

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 OOR 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 must be forwarded to appropriate department within 24 hours.
4. Gifts, in the form of checks and credit card information are documented with the GFT, which can be found on the UH website. All GFTs are processed within their guidelines.
5. Credit card machines should be closed out daily and included in deposit information to the business office.
6. Bank of America Velocity reports need to be run daily and submitted to Business Office for journal processing.
7. All OOR UH funds, such as continuing education, tuition deposits, etc., 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.
8. Checks made out to the University of Houston are immediately endorsed with university issued stamp.
9. OOR can make copies of checks and keep for 3 months only. If kept longer, bank account numbers must be blacked out on the copies. Destroy check copies by shredding.
10. Further business procedures included in "Optometry Business Office" attachment.

Department Cash Handling Guidelines

Sign and Date:



5/12/16

May 12, 2016