

UNIVERSITY OF HOUSTON
INTERCOLLEGIATE ATHLETICS
Cash Handling Procedures
Fiscal Year 2025

Policy & Procedure No: 410.00	Date Issued: 10/11/97
Subject: Receipt, Custody and Deposit of University Funds	Updated: 08/09/2024

I. GENERAL STATEMENT

Procedures for the handling of cash receipts are designed to provide accountability for monies received in accordance University of Houston Manual of Policy and Procedures (MAPP) 5.01.01 and 5.01.02 and with University of Houston System Administrative Policy (SAM) 03.F.04. All employees of the Athletic Department are responsible for complying with the policies and procedures described below. Failure to adhere to these policies and procedures may result in disciplinary action being taken against the employee. NOTE: "Cash Receipts" include currency, checks and credit card payments. Compliance with these procedures will protect employees when questions arise and protect the University from criticism by auditors and other reviewing officials. The Office of Student Financial Services is responsible for receiving all University monies after completion of paperwork for reviewing and forwarding on to the University's Bank. Gift receipts will be forwarded to the Manager, Donor & Alumni Record.

All employees have an obligation to report any suspected theft, fraud, embezzlement, or any other irregularity causing a loss of cash. Employees who are aware of criminal activity and fail to report it 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

II. Processing Cash Receipts and Revenue Classifications

Primary purpose is to review the classification of revenue and other cash receipts, and to provide an understanding of cash handling and deposit document preparation, approval, and processing.

1. Definition of Cash

For the purposes of this document: U. S. currency (dollars and coins); personal, business, bank, and cashier's checks; money orders; travelers' checks; credit card and debit card charges; wire transfers.

2. Cash Handling Areas and Acceptable form of cash to receive

- A. Athletic Business Office - Cash and checks,
- B. Athletic Ticket Office - Cash, checks, credit and debit card transactions
- C. Development - Cash, checks, credit and debit card transactions

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Departments / Sports planning events to accept cash other than areas above must immediately contact the Athletic Business office to ensure that Cash Handling Polices/Procedures will be followed, and individuals have been approved to handle cash.

3. Authorize Cash Handlers

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>.

4. Security of Cash

All cash handling areas should have a safe in each area so that cash can be physically safeguarded until transferred to the cashier's office. The combination to any safe should only be given to an employee (of the cash handling area) whose job duties require it, thereby ensuring limited access. Any safe is to remain locked at all times except when an authorized employee is using it. Each Department Head will keep a list of each person in their department that has access to the safe combination. Each Department Head is to send a record of list to the Athletic Business Office. Whenever a change in employment occurs, either due to termination or a change in job duties, a cash handling area is required to have the combination changed within 5 working days, with an updated record sent to the Athletic Business Office.

Any department that may have received cash on a one-time basis should keep the cash in a secured area, locked drawer, locked file cabinet or similar device until deposited within the required next business day of receipt.

5. Cash Handling Custodian for Change Funds

The Athletic Ticket Office is the only area authorized to have Petty Cash/Change Funds. Currently the Ticket Office maintains a \$5,000 change fund, and annually requests a temporary modification of an additional \$5,000 for the Fall/Spring competition season. The Custodian (The Dept Head) is responsible for the reconciliation of the change fund. The Ticket Office will

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work with the Athletic Business Office to make sure any Cash Funds are reauthorized annually in accordance to the Departmental Guidelines set forth in MAPP 05.01.01.

6. Receipt of Checks

Checks must be made out to the University of Houston and any remittance advice removed. Employees authorized to receive checks should follow the procedures for Remote Check Deposits.

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).

7. Timeliness of Deposits

Credit card receipts must be accumulated and posted daily via journal entry.

All monies received totaling \$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. Amounts less than \$100 may be held no longer than five working days prior to deposit.

8. Receipt of Cash

Major cash handling areas acceptance of cash will be outlined below.

If any area, other than the major cash handling areas, receives cash, this cash should be immediately taken to the Athletic Business Office for safe keeping.

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GUIDELINES FOR RECEIVING MONEY IN THE ATHLETIC BUSINESS OFFICE

1. The Athletics Business Office is responsible for depositing any miscellaneous cash/checks such as reimbursements, payments from NCAA, game guarantees, advances, license/royalty check, parking, concessions etc.
2. The Athletic Business Office is authorized to accept cash and checks.
3. Any individual turning money into the Athletic Business Office should fill out an Athletic Deposit Form and attach any additional documentation to the deposit form that verifies where the funds should be deposited (i.e. contracts, reports, etc.)
4. Checks are to be made payable to the University of Houston. In addition, the cost center information of where the check is to be posted should also be written on the back of the check.
5. A prenumbered receipt is to be given to the individual turning in funds to the Athletic Business Office. A receipt book consists of 3-part receipts, one receipt is to remain in the Receipt Book, one receipt is given to the department from which funds have been received and one receipt should be attached to the journal when a deposit is prepared. The receipt should show the amount, date, what the funds are being received for as well as who is turning in the deposit. Cash and checks are to be counted in front of the individual turning in the deposit, with no exceptions.
6. Preparation for Deposit

Deposits are received by an authorized Full-Time Business Office Employee who prepares the deposit journal. The deposit is to be verified by a separate Business Office Employee, with final verification by an Assistant Athletic Director for Business.

A deposit journal is to be prepared in accordance with MAPP Policy 5.01.01
Any deposit journal is to remain in the area safe until picked up by Police Dept.

7. The Athletic Business Office is to be responsible for the monthly reconciliation of PeopleSoft Cost Centers to departmental General Cash Receipts for all Athletic departments.

III. PROCEDURES FOR REVENUE FROM TICKET SALES

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Cash and checks are collected by the Athletic Ticket Office as a result of ticket renewals, walk-up sales, and game day sales. Renewals can be received through the mail at our main ticket office, walk-up sales occur at the main ticket office, and game day sales occur at our various athletic venues.

1. Event Day Sales Preparation

- Ticket sales are transacted and accounted for using the Paciolan ticketing system.
- Based on availability of ticket printers for an event, tickets may be pre-printed prior to event occurrence.
- Seller sheets will be used to account for cash banks and any sales.
- Each seller will start with a cash bank ranging from \$5-\$400.00 (unless otherwise noted on the seller sheet) based on the event and anticipated sales volume.

2. Event Day Sales Closeout Procedures

A. Athletic Events

- Seller and Event Supervisor verify sales and bank by seller's Paciolan unique sales batch.
- The Seller signs the sales sheet confirming tickets sold and cash on hand are accurate.
- The Event Supervisor or second person is to count the seller's cash and to verify the seller's total sales signing the sales sheet for verification and accuracy of the accounting.
- All sales sheets and cash from an event are to be placed into the main ticket office vault by an authorized ticket office representative acting as the game day ticket office supervisor, securing the funds until the next business day. This person will be any of the following individuals: Full-time Ticket Office Employee
- All unsold tickets will be voided in the case that tickets were pre-printed.
- On the first business day after an event (typically Monday for any events hosted over the weekend), the batch reports and money will be deposited following normal deposit processes.
- After a deposit is entered into People Soft, monies are to be placed into a bank deposit bag along with a deposit slip and returned to the ticket office vault.
- Once returned to the vault (in the deposit bag), the monies will remain in the vault until UHPD comes to pick up and make delivery to the Bursar's Office.
 - The ticket office will make every effort to make deposits in accordance with University regulations. However, due to the event day of the week, event start times, number of events and/or number of staff available, this may, from time to time, take more than the desired one (1) day turnaround.
 - Most events are held during non-business hours. As a result, the closeout of an event may not take place until the next regular business day. Batch reports cannot be run until the end of that business day due to future event sales being processed on the same batch.
 - The person making the deposit will not be able to start processing the deposit until the second business day after the event has taken place.

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B. Ticket Office Vault

Access to the main ticket office vault combination, security alarm code and keys to the room where vault is stored will be limited to the following people:

- Associate Athletics Director for Ticket Sales and Customer Service
- Assistant Athletics Director for Ticket Operations and Customer Service
- Director Ticket Operations
- Assistant Director of Ticket Operations

All other ticket office personnel will need to be escorted into the vault for any access.

3. Daily Ticket Office Window Sales Closeout Procedures

- At the beginning of each day, each seller is to create a new batch for all walk-up sales, and phone sales. Tickets for all sports are available to be sold on this batch.
- At the end of the business day, a batch report is to be run for all sales made by the seller during that day. This report, along with any cash or checks collected from window or events sales, is to be placed into the vault and secured for the night.
- The next business day, batch reports and related monies are to be removed from the vault (including daily Development Gift Batches) and be prepared for deposit following guidelines as prescribed by MAPP 05.01.01.
- After a deposit is entered into PeopleSoft, cash is to be placed into a bank deposit bag along with a deposit slip and returned to the ticket office vault. Checks will be deposited using the Remote Check Deposit procedure.
- Once returned to the vault in the deposit bag, the cash is to remain in the vault until UHPD comes to transport the deposit to the Bursar's Office.
 - The ticket office will make every effort to make deposits in accordance with University regulations. However, due to the event day of the week, event start times, number of events and/or number of staff available, this may, from time to time, take more than the desired one (1) day turnaround.
 - Most events are held during non-business hours. As a result, the closeout of an event may not take place until the next regular business day. Batch reports cannot be run until the end of that business day due to future event sales being processed on the same batch.

IV. DEVELOPMENT OFFICE PROCEDURES

1. The Athletic Development Office (i.e Cougar Pride) receives revenue for gifts and related development projects. The Athletic Business Office works in conjunction with

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the Athletic Development Office to create an electronic file share which is to be transferred to GPR on a regular basis by the Athletic staff.

2. All gifts are to be documented and processed through the Paciolan donor database software. (Same service provider as utilized by the Athletic Ticket Office)
3. Checks are to be made payable to the University of Houston and submitted following Remote Check Deposit processes.
4. At the beginning of each day, each development officer will create a unique batch for gifts to be received that business day.
5. Cash/checks received will be entered immediately into a development officer's batch and are to be secured in the Athletic Development safe.
6. At the end of each business day, a batch report is to be run for all gifts received during the day. A development officer is to take the daily report and cash/checks from the current day's gifts to the Athletic Business Office safe. An authorized Athletic Business Office employee will verify the batch report with the development office and is to obtain his/her signature on the summary page once complete. After verification, batch reports and cash/checks are to be placed in the Athletics Business Office safe so as to be secured until the next business day.
7. The next business day, batch reports and cash/check gifts are to follow the same deposit methods as outlined in the section titled 3. Daily Ticket Office Window Sales Closeout Procedure with final verification and submission by the Athletic Business Office.