

On an annual basis, the Office of the Controller verifies that each cash collection point is in compliance with the [University's Cash Control Policy Statement 1110.010](#). Please complete the survey below and e-mail a copy of the survey and the department's cash collection procedures to [gasreq@fiu.edu](mailto:gasreq@fiu.edu) no later than July 31, 2014. The original signed form should be submitted via inter-office to:

Quality Assurance Services  
Office of the Controller, CSC 322  
Attn: Leslie-Anne Triana

For assistance, please contact Leslie-Anne Triana at [latriana@fiu.edu](mailto:latriana@fiu.edu) or 305-348-1250.

1. Department name: \_\_\_\_\_

2. Location of cash collection point(s): \_\_\_\_\_

3. Has the department obtained authorization to collect funds outside of the University designated cashiering locations from the University Controller?

Yes                                      No

4. Has an operating procedural manual or procedures on cash collections been developed to comply with recordkeeping requirements?

Yes                                      No

5. Explanation of activities that generate deposits: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

6. Is cash physically safeguarded against theft and loss?

Yes                                      No

7. List the primary and back-up employees performing the cash handling duties.

NOTE - The ideal separation of duties has three distinct employees performing the tasks of collections, deposits and reconciliations. The three-way separation is the safest and most accepted internal control measure. If there are insufficient personnel, a two-way separation can be used. In the two-way separation, the same individual can perform the tasks of both collections and deposits; however, the reconciliation task must be completed by a separate individual.

Collections:

	Employee Name	Panther ID	Position Title
Primary			
Back-up			

Deposits:

	Employee Name	Panther ID	Position Title
Primary			
Back-up			

Reconciliation:

	Employee Name	Panther ID	Position Title
Primary			
Back-up			

8. Is your department in compliance with the University's requirement regarding the segregation of duties amongst the functions of receipting, recording, and reconciling collections?

Yes                      No

If "no" is selected, please provide an explanation. \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

9. Have all the cash-handling employees read the University's Cash Control Policy Statement 1110.010 and the department's cash collections procedures?

Yes                      No

10. Have all employees with cash handling duties completed a level one background check and fingerprinting?

Yes                      No

11. Are safe combinations changed when there is turnover in personnel?

Yes                      No                      Not applicable

12. Is the area in which collections are made limited to access only by authorized personnel?

Yes                      No

13. What forms of payment are accepted by your department? Check all that apply.

Cash                      Credit Card                      Money Order                      Checks

14. If checks are accepted by the department, are the checks restrictively endorsed for deposit immediately upon receipt?

Yes                      No                      Not applicable

15. What is the department's method of tracking collections? Check all that apply.

Pre-numbered receipts

POS system

Internal log

None of the methods listed

If "none of the methods listed" is selected, please provide an explanation. \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

If "pre-numbered receipts" is selected, are unused receipts properly safeguarded to prevent access by unauthorized persons?

Yes

No

Not applicable

16. How often are the funds deposited to the Cashiers office?

Within 48 hours

Weekly

Bi-Weekly

Other

17. Are cash shortages and overages identified, analyzed and reported to appropriate personnel?

Yes

No

18. List the Activity or Project ID number(s) where deposits are being recorded.


19. How often are reconciliations performed?

Daily

Weekly

Bi-Weekly

Monthly

20. Is the comparison of cash receipts to actual cash collected performed to validate the accuracy of collections?

Yes

No

21. Are amounts of deposits recorded on the University cashier receipts verified against a copy of the deposit slip?

Yes

No

22. Is the department's ledger reconciled on a monthly basis against the collection records by a person with no responsibilities related to the collection or depositing of funds?

Yes

No

23. Is your department's revenue generated from the sale of goods and/or services? Check all that apply.

Sale of goods

Sale of services

Both

24. If "sale of goods" or "both" is selected, is the number of items sold per the inventory system agreed to the number of items invoiced, the number of items recognized in the point of sale system or the number of items for which cash has been collected?

Yes

No

Not applicable

25. If service(s) or both is selected, prompt question below, does your department match the revenue received from services performed and/ or rental activity to a revenue activity report? (Examples of revenue activity reports include contracts, order forms, participant list such as a sign-in sheet, room usage log, etc.)

Yes

No

Not applicable

**Employee Attestation Statement**

I attest the information entered in the questionnaire herein is accurate and has been completed to the best of my knowledge and belief. I understand that the purpose of the cash collection point questionnaire is to adhere to the annual verification requirement noted in the University's Cash Control Policy Statement 1110.010 and to emphasize the importance of safeguarding cash and mitigating the inherent risk of loss.

I attest that I have read and understand the University's Cash Control Policy Statement 1110.010 and department's cash collection procedures and will inform the Controller's Office of any misuse of funds and/or theft.

I understand that the failure to comply with the University's Cash Control Policy may result in the inability to function as a cash collection point.

By entering my information below and checking the box labeled "I accept", I have read, understood and accept the above Employee Attestation Statement.

I accept

Print Name: \_\_\_\_\_

Panther ID: \_\_\_\_\_

Title: \_\_\_\_\_

Contact Number: \_\_\_\_\_