| CONTROL CONSIDERATIONS | **Y,N,N/A** | REMARKS |
| --- | --- | --- |
| 1. Have written procedures been developed which specify how your department is to comply with University requirements regarding the receiving, recording, safeguarding, depositing, and reconciling of cash, check, and credit card payments? |  |  |
| 1. Are customers’ payments placed in a locked drawer or cash box and physically safeguarded against theft and loss? |  |  |
| 1. Are sequentially pre-numbered receipts, cash register receipts or event tickets promptly issued to individuals for in person payments, as evidence that funds were received? |  |  |
| 1. Are customers instructed to make check payable to The University of Arizona? |  |  |
| 1. Are checks promptly restrictively endorsed for deposit only? |  |  |
| 1. Are customer’s payments balanced to receipts and funds deposited daily? |  |  |
| 1. Are cash and check payments deposited intact, with no cash retained or expended? |  |  |
| 1. Are all refunds and voids approved by a supervisor? |  | . |
| 1. Are cash shortages identified and analyzed to determine if corrective action is necessary? |  |  |
| 1. Does an individual, independent of the person who deposits the funds, verify that the validated receipt or the copy of the Cash Receipt (returned from the Bursar) agree to the department’s deposit log? |  |  |
| 1. Have employees who handle monies received cash-handling training? Contact the Bursar’s Office for training. |  |  |
| 1. Are safe combinations and keys to cash drawers or cash boxes restricted to a minimum number of employees? |  |  |
| 1. Are safe combinations and locks periodically changed, particularly when there is employee turnover? |  |  |
| 1. Are change funds maintained separately from other funds such as petty cash? |  |  |
| 1. Does management perform unannounced cash counts on change funds? How often? |  |  |
| 1. Are money losses resulting from fraudulent or dishonest acts immediately reported to the University Police Department and Risk Management? |  |  |
| 1. Is the receipt of monies divided between (at least) two individuals? One person opens the mail and records the payments received (e.g., cash, check, credit card) on the mail log. The other person prepares a Cash Receipt in UA Financials and delivers the monies to the Bursar’s Office or makes a direct deposit via a secured bank bag to a bank depository (UAPD Security Aide, Bursar’s Office, Loomis Services or Wells Fargo Bank)? |  |  |
| 1. Is the mail log of payments received compared with the UA Financial deposit records to verify the deposit of monies received? |  |  |
| 1. Are monies (cash or check) hand delivered to the Bursar’s Office and never forwarded by campus mail? (Preferably, put monies in a secured bag.) |  |  |
| 1. If cash exceeds $500.00, does the department request a police aide from the University Police Department to escort the messenger to the Bursar’s Office teller? |  |  |
| 1. Are checks drawn on a foreign bank in US dollars processed on a separate Cash Receipt? |  |  |
| 1. Does the department have written procedures for the control of event ticket stock, if applicable? |  |  |
| 1. Are ticket sales deposited daily? |  |  |
| 1. Is a control of ticket sales maintained on a per-event basis? |  |  |
| 1. Are validated University cash receipts checked against the (ticket sales) control by the manager of the ticket office? |  |  |
| 1. Is an event report prepared immediately after each event? |  |  |
| 1. Is a list of individuals authorized to receive complimentary season tickets prepared and approved by the unit director? |  |  |
| 1. Do individuals receiving complimentary tickets sign for them? |  |  |
| 1. Are all jury duty payments deposited with the Bursar’s Office and recorded in the account/object code specified by the policy? |  |  |
| 1. Do invoices to state agencies include the appropriate 14 – digit invoice number so that the Bursar’s Office can deposit the funds into the proper account and object code? |  |  |

Reviewed by Internal Audit 02/20/12

Department:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Please Print**

Questions answered by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

Supervisor’s Name:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_