

REQUEST FOR AUTHORIZATION for Satellite Cashier Location

Please complete and return to Student Financial Services Manager, UH34

Date:		
Department:		
Requestor's Name:		
Requestor's Email:		
Requestor's Phone:		
Primary person responsible for cashiering operation:		
IT Contact Name:	Email:	Phone:
Please list any additional staff who will be involved in processing credit card (if applicable) payments. Include name, job title.		
Average Amount Collected per transaction: \$		

PURPOSE OF REQUEST for SATELLITE LOCATION

Describe sales/services/events:
Describe the frequency of payments. Is this a one-time event? Are payments for seasonal or year-round activity?
<p>This location will accept</p> <div style="display: flex; justify-content: space-around; text-align: center;"> <div>Credit/Debit Cards</div> <div>Currency and Coin</div> <div>Checks</div> </div> <p><i>*Note: Acceptance of credit/Debit card payments must be approved by the Information Security Office. In addition you will need to complete an Application to Accept credit cards</i> https://wiki.csusb.edu/bin/view/Standards/InfoSec/ElectronicCommerceServices</p>

ACCOUNTING INFORMATION

Chart-field (Account Number)							
Chart-field (Account Number)							
	Account	Fund	Dept.	Program	Class	Project	Uec or St.
Funds Deposited to:	<input type="checkbox"/> UEC		<input type="checkbox"/> STATE				

INTERNAL CONTROLS

It is the responsibility of the department manager or director to ensure compliance with State and University Policy for collecting and handling cash assets. To view CSUSB Cash Handling Policy please go to <http://admnacct.csusb.edu/bursar/index.html>.

If approved, the Satellite location will be responsible for but not limited to the following:

1. Logging and endorsing all incoming checks immediately.
2. Providing a pre-numbered receipt for all transactions.
3. Reconciling funds received daily to an internal system that tracks collections.
4. Delivering collections to SFS (Bursar) weekly or when cash exceeds \$500.00.
5. Providing a SFS Cash transmittal form along with copies of pre-numbered receipts with each deposit.
6. Receiving training from SFS.
7. Reconciling receipts to the general ledger.
8. Participating in internal audits as needed.

This location will secure cash receipts in the following:

Safe/Vault

Fire proof file cabinet

Other:

By signing below the department designee agrees to follow all CSU required procedures for handling of cash assets.

AUTHORIZED SIGNER: (Must be Manager, Dean, or Director)

Typed name

Signature

Date

Accounting Approval

Manager SFS:

Date:

Accounting Director:

Date:

For Bursar Office Only

Date copy provided to Internal Auditor:

DATE COMPLETED:

Completed by:

Department Name

Purpose and Overview:

Procedures: The following procedures will be adhered to for cash collections:

Internal Controls: To ensure that cash collections comply with state and university policy the following procedures will be implemented:

Deposits: Deposits will be kept in a lock box in a secure office throughout the day. To ensure that deposits are made in a safe and timely manner the following procedures will be implemented:

General Ledger Reconciliation: The following steps will be taken to reconcile funds collected to the General Ledger:

Other:

REQUEST FOR AUTHORIZATION INSTRUCTIONS

DEPARTMENT INFORMATION

Department: Enter the name of the department that is requesting establishment of satellite cashier location.

Requestor's Name: Enter the name of the person requesting new satellite cashier location.

Requestor's email: Enter the email address for the person requesting new satellite cashier location.

Requestor's Telephone No.: Enter extension of the person requesting new satellite cashier location.

Name and Title of staff that will be handling cash: List all staff that will be handling cash.

IT Contact: Enter the name, email, and extension of the IT designee.

Average Amount Collected per Transaction: Enter average amount of each transaction.

PURPOSE OF REQUEST FOR SATELLITE LOCATION

Describe sales/services/events: Describe what you are selling; i.e. type of inventory, service, or if payments are being collected for an event and why satellite location is needed.

Describe the frequency of payments: Describe how often payments will be collected, daily, monthly, annually...

Check the payment methods that this location will accept: Indicate which type of payment methods will be used. Please note that an Application to Accept Credit Card payments is required for debit and credit card collections.

ACCOUNTING INFORMATION

Chart-field/Account: Account, Fund, Department, Program, Class, and Project. Please note that not all departments use the Class and Project Code. Enter the XR number if applicable.

Where will funds be deposited: Please indicate if collections will be managed by the State or by UEC.

INTERNAL CONTROLS: Basic internal controls have been provided. Additional controls may be recommended during training or during the internal audit process.

AUTHORIZED SIGNER: The authorized signer should be the manager, dean, or director responsible for ensuring that all CSUSB Cash Handling Policies are being adhered to.

DEPARTMENT POLICIES AND PROCEDURES

PURPOSE AND OVERVIEW: The purpose should include a summary of the cash collection operation and why this location is accepting payments.

PROCEDURES: The procedures should be step by step procedures outlining procedures for how funds will be collected from customers.

INTERNAL CONTROLS: The internal controls should include all steps that will be taken to ensure that cash is being managed, secured, logged, and reconciled in compliance with CSUSB policy at <http://admnacct.csusb.edu/bursar/index.html>.

DEPOSITS: Basic deposit procedures have been provided. Additional controls may be recommended during training or during the internal audit process.

GENERAL LEDGER RECONCILIATION: Describe the procedures or controls that will be used to reconcile collections to the General Ledger.

OTHER: Describe other procedures or controls as you deem important.

CASH HANDLING POLICIES AND PROCEDURES

Last updated date:

Prepared by:

Reviewed by:

Overview:

The department accepts cash, checks at the box office, and credit card payments online through a third party system for ticket sales, subscriptions, and donations.

Procedures:

Pre-numbered tickets are printed at the CSUSB duplicating for each event and sales occur as follows:

1. Tickets are numbered according to the seating chart and ripped along the stub perforation according to the type of ticket purchased (Student, Special, General). This stub serves as a receipt of the purchase.
2. The bottom part of the stub kept in the box office indicates the price paid. There are no refunds or exchanges on purchased tickets.
3. Complimentary tickets are stamped on the back with the word “complimentary” and given away only at the door at the performance.
4. Each performance has a unique sales sheet, stapled to a seating chart of the theatre. As tickets are sold and recorded onto the appropriate sales sheet, the seat is also marked as sold, color-coordinated according to the type of ticket sold.
5. When tickets are purchased online, they are also marked on the appropriate sheet as the seats are placed into reservation envelopes, but the sales figures are not added into the total. The total only reflects the amount of cash on hand. (Online sales are paid with a check from the servicing agent after the event and deposited at that time.)

Internal Controls:

- The box office is secured by bullet proof glass. Receipts and ticket inventory is kept in a locked box in the box office. Limited staff has access to box office.
- Receipts are stored in a lock box until they are placed in the safe at the end of the day. Safe access is limited to a few employees. The safe combination is changed annually or as needed.
- Inventory is tracked by a seating chart and a spreadsheet. Tickets are balanced against the cash receipts records. Each ticket and ticket stub has the value of the ticket. The stub is retained by the department for the daily reconciliation. In addition, a head count is performed on the day of the event to validate the number of tickets sold. The total is verified against the revenue.

THE DEPARTMENT CASH HANDLING POLICIES AND PROCEDURES

Last updated date:

Prepared by:

Reviewed by:

Deposits

Deposits are made at regular intervals by compiling the totals from each of the performance sheets, counting and making note of the numbers of each type of ticket sold. Deposits are typed in a word document with all relevant information. A deposit sheet is filled out, and all deposit information is verified by the department secretary before being deposited at the bursar's office. The receipt from the bursar's office is stapled to the printout of the word document, along with all other relevant accounting paperwork (ticket sales sheets) and stored in a deposit binder.

Petty Cash

In addition to any cash awaiting deposit, the safe holds a cash box containing \$200. This box is audited annually by campus governance.

Petty cash funds are used to for repetitive small cash purchases that cannot be effectively addressed by use of a procurement card. When expenditures are made, a receipt is obtained which contains the following:

- Date of expenditure, Name of Vendor, and Amount paid.
- Positive evidence that a payment was made. (Cash register receipt or handwritten invoice on which "paid" appears.)
- Description of the goods purchased.
- Signature indicating receipt of goods or services (when applicable).

Reimbursement to the fund custodian will be made when the following documentation is submitted to the Bursar Office:

- a) Petty cash voucher supported by original purchase receipts.
- b) Completed summary information on first page of petty cash voucher.
- c) Pre-approved food and related items (when applicable).

When petty cash funds are no longer needed, they will be returned to the Bursar Office. Transfer of funds to a successor is not authorized. If a successor is to be furnished a petty cash fund, a new request is required.

Petty cash cannot be used to purchase anything requiring special approval, nor should it be used for purchases requiring a purchase order. When the fund is not in use, it must be kept in a secure, locked receptacle.

In the event of theft, notify Campus Police immediately. A new request should be submitted requesting reimbursement of the fund that will include the following details:

- a) Date and time of theft.
- b) Amount of theft.

- c) Circumstances involved.
- d) Preventative measures taken against similar occurrences.
- e) Name of custodian and department

General Ledger Reconciliation:

1. The ticket inventory is reconciled to the general ledger on a monthly basis.
2. Each deposit slip is verified to entries posted in the general ledger.
3. The reconciliation is reviewed and approved by the manager or director of the department.