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| Agency: Click here to enter text. |
| Preparer(s): Click here to enter text. | Date: Click here to enter text. |

Risks: Cash receipts will be lost or stolen. Cash receipts will be recorded incorrectly. Reconciliations and/or segregation of duties will be insufficient to prevent or detect lost or stolen receipts and to ensure that receipts are properly recorded.

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| --- | --- | --- | --- | --- |
| YES | NO | \*N/A |  | CHECKLIST QUESTION |
| □ | □ | □ | 1. | Are appropriate staff members familiar with the *State Administrative and Accounting Manual* (SAAM) policies on cash handling and deposits Chapter 85.50 Cash and Subsections 85.20 Revenue and Cash Receipts and 85.22 Deposit adjustments and Returned Payments? |
| □ | □ | □ | 2. | Are the receipt/physical custody of monies function segregated from the accounting/recording function segregated from the reconciliation (accounting records to cash log/deposit information) function? |
| □ | □ | □ | 3. | Has each cash handling point been approved to receive cash collections and/or maintain petty cash change funds? |
| □ | □ | □ | 4. | Are receipts issued or mail logs posted immediately for all forms of collections received at the earliest point of collection? |
| □ | □ | □ | 5. | Are cash register tapes or official agency receipt forms issued each time monies (including collection by cash, check, or credit card) is received over the counter? |
| □ | □ | □ | 6. | Are pre-numbered receipts, mail logs, and cash register readings independently controlled, accounted for, and compared to validated deposit documentation by a person with no cash handling responsibilities? |
| □ | □ | □ | 7. | Are all copies of voided receipt forms and cash register voids retained, accounted for, and approved? |
| □ | □ | □ | 8. | Are checks required to be restrictively endorsed upon receipt? |
| □ | □ | □ | 9. | Are responsibilities for monies fixed at all times? This includes prohibiting cash handlers from working out of the same cash drawer, requiring documentation of transfers of collections among employees, and limiting access to monies. |
| □ | □ | □ | 10. | Are cash drawers or cash boxes secured with the cash custodian leaves his/her workstation? |
| □ | □ | □ | 11. | Do cash registers have sufficient built-in control features to prevent the operator from backing out of transactions without supervisory approval or resetting the cash register readings? |
| □ | □ | □ | 12. | Are overages and shortages properly documented and explained? |
| □ | □ | □ | 13. | Are deposits made timely in accordance with SAAM 85.50.10 and 85.50.20? |
| □ | □ | □ | 14. | If the agency accepts credit cards for payment, does the agency have appropriate security over customer information? |
| □ | □ | □ | 15. | Are monies physically stored in a safe or secure place? |
| □ | □ | □ | 16. | Is knowledge of safe combinations or access to keys restricted to employees with a need-to-know or need-to-access, and is the combination/key to the safe changed when there are changes to the staff that have knowledge of the safe combination or who have had access to the safe key? |
| □ | □ | □ | 17. | Are deposits transmitted in locked bank bags? |
| □ | □ | □ | 18. | Are staff prohibited from making loans from cash funds and from cashing personal checks from cash funds? |
| □ | □ | □ | 19. | Are cases of suspected fraud, theft. Or loss brought to the attention of management immediately upon discovery and procedures prescribed in SAAM 70.75.40 followed? |

\*N/A - Not Applicable

Comments/Compensating Controls:

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Monitoring:

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Summary:

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