

MANAGEMENT CONTROL AND REVIEW OF FIELD OFFICE COLLECTION ACTIVITIES

Requirement/Review Criteria	Compliance		
	YES	NO	N/A
Safeguarding Collections:			
1. Form RD 451-1, "Acknowledgement of Cash Payments," is prepared for all cash receipts for all programs and is prepared in numerical sequence.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Cash is converted to draft, cashier's check or money order.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Collections are generally paid by check or money order and not by cash.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. All non-AMAS collections are posted to Form RD 1951-49, "Register of Collections," and all AMAS collections are entered to the AMAS Call Date Recap Detail Report data entry screen immediately upon receipt.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Cash, checks, and money orders are stored in a locked cabinet or locked drawer during the day and in a locked fireproof safe at night.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Miscellaneous collections are mailed to the designated lockbox each day.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Employees processing collections via the AMAS Cash (AMAS-CSH) system are required to have payment certification. (Reference RD Instruction 1951-K.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Form RD 1951-64, "Online Payment Certification Monitoring Log," is used to document AMAS collection processing for each monitoring activity. (Reference RD Instruction 1951-K.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Processing Collections:			
9. Collection documents (Forms RD 1951-49, 451-1, 451-2, "Schedule of Remittances;" 370-46B, "Payment Coupon;" 3550-17, "Funds Transmittal Report;" 3550-26 and 3550-27, "Substitute Payment Coupon;" and "AMAS Call Date Recap Detail Report" data entry screen; etc.) are prepared correctly and in accordance with the FMIs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Wholesale lockbox collections are balanced daily by preparing Form RD 1951-60, "Field Office Remittance Reconciliation Report."	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. The Form RD 1951-49, and/or AMAS Call Date Recap Report data entry screen is/are balanced daily to Forms RD 370-46B, 1951-60, 3550-17, 3550-26, 3550-27 and farm credit related collection items transmitted to the local Farm Service Agency office for processing.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	YES	NO	N/A
Processing Collections: (Con.)			
12. AMAS Cash payment errors which prevent balancing and releasing of the payment block must be corrected within 5 workdays. (Reference AMAS Online Payment Processing Manual.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Collections are sent to the correct location or designated lockbox address for the applicable collection method (wholesale lockbox, direct payment lockbox, RHS wholesale or retail lockboxes, etc.).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. For collections received and submitted by field offices, borrower on-line account history and or payment status screens are periodically checked (at least 2 business days per month) to confirm that collections are updated to the automated accounting system for the correct amount and date of credit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Administrative collections (freedom of information fees) etc., are sent with Form RD 104- 1, "Public Information Transmittal and/or Receipt, and/or transmittal explaining disposition of funds to the lockbox address listed in RD Instruction 2018-F, §2018.255(e)(3).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Cash collections over \$1 0,000 are reported to the Internal Revenue Service in accordance with RD Instruction 1992-E, § 1 992.202.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Separation of Duties:			
17. To the extent practical, at least two employees will be involved in receiving and processing collections. One employee receives collections and prepares the cash receipts and collection logs (i.e., Form RD 45 1-1, Form RD 1951-49, or AMAS Call Date Recap Detail Report data entry screens); and a second employee prepares the collection data for payment application (i.e., Forms 451-2, 3550-17, 3550-26, 3550-27, and 370-46B); and the first employee who received and recorded the collection (or third person) balances the daily collection items.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. The daily collection log (Form RD 1951-49 or AMAS Call Date Recap Detail Report data entry screen) is reviewed and initialed by an employee other than the employee who prepared the Form RD 1951-49 or entered the collection in the AMAS Cash System.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. The above duties are rotated at least semiannually.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. The field office supervisor reviews collection activities monthly and documents the results of the review on this form.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	YES	NO	N/A
File Maintenance:			
21. Operational files are maintained in accordance with RD Instructions 2033-A, "Records Management in State, District, and County Office" and 1951-B.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. Forms RD 451-1 are stored in a locked fireproof cabinet.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. The numeric sequence of numbers listed on Form RD 2024-6, "Notice of Transmittal and Receipt," used to transmit new supplies of Form RD 451-1 booklets to field offices, agree with the sequential numbers on Form RD 451-1's.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. Copy of Form RD 2024-6 acknowledging cash receipt books are filed in the operational file.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Address of Office Location Being Reviewed: _____

Month(s) Reviewed: _____

Signature of Reviewer: _____

Date of Review: _____

Comments: