

- d. The person writing the check or money order signs on the proper line.
- e. If a money order or cashier's check is the method of payment, make certain that the individual presenting the payment takes the copy or stub for his/her own records.
- f. Request proper identification i.e., driver's license, check guarantee, bank courtesy card, from the person making the payment. Record the information on the face of the check near the payee's name and address.
- g. A pre-numbered receipt must be issued to the customer at the time funds are accepted.

IV. If over \$100, deposit each day's cash receipts intact even if proper disposition of receipts is unknown. If money is received after the deposit is made, or the amount is less than \$100, place in a safe or other secured container. The safe or secured area should have limited access and remain locked when the safe custodian is not present.

The \$100 deposit threshold does not apply to the amount in the till. The till funds must be safeguarded at all times. When the cashier is not present, the funds should be in a safe or locked drawer, with the key not accessible to those without authorization.

V. Proper internal controls over cash and depositing procedures are required. Do not permit any one person to handle money (currency, coins, checks, money orders, or credit card) transactions from beginning to end. The function of receipting and depositing cash should be separated from the function of billing and reconciling. Reconciling refers to the process of reconciling accounting records of cash to the State Treasury account, or other appropriate accounts. Someone not responsible for handling cash should do this each month. If limited staffing does not allow proper segregation of duties contact the Accounting Services Unit for guidance on appropriate procedures.

VI. Any cash shortage or overage should be accounted for, by employee, and should be investigated if over \$10. Unusual items should be adequately documented and explained. ORS 297.120 requires any cash shortages from or suspected to be from employee dishonesty to be promptly reported in writing to the Manager of the OBA Accounting Services Unit, who may report the incident to the DAS Internal Audit Manager. If there is sufficient evidence of wrong doing, the Internal Audit Manager may report the incident to the Secretary of State, State Police or the Risk Management Division as appropriate.

VII. Divisions that have average daily deposits of \$1,000 or more must contract with an armored car service for daily deposit pick up. This will alleviate the need for employees being responsible for the transportation of large sums of cash. In circumstances where the armored car service is not required, staff may choose to make deposits to the local bank. If staff will be making the deposits, please call the Revenue Supervisor, Office of Business Administration (OBA), Accounting Services Unit for guidance.

PROCEDURES:

<u>Step</u>	<u>Responsible Party</u>	<u>Action</u>
1.	Division Cashier	Collect and receipt all money. The money is to be totaled and documented on a Batch Form (Exhibit A) Balance the till at the close of each business day.
2.	Depositor	<p>Will verify the money and documentation for accuracy to ensure that all the money is accounted for.</p> <p>Prepare the deposit and hold for pick-up by the armored car service.</p> <p>Send the following items to DAS Office of Business Administration, Attention: Cashier, in a timely manner:</p> <ul style="list-style-type: none">a. Yellow copy of the deposit slipb. Customers Receipt from top of the deposit bagc. Back-up documentationd. Completed Batch Form
3.	Armored Car Service	Will collect the deposit and deposit it with the bank.
4.	OBA Cashier	Receives Batch Form and documentation from divisions. Verifies the amount of deposit with the deposit research screen in R*Stars (Screen 13). Researches discrepancies and enters deposits into R*Stars.

