

Reclamation Manual

Directives and Standards

SEMI-ANNUAL INTERNAL REVIEW OF COLLECTION ACTIVITIES
(Department of the Interior, Cash Management Handbook, Chapter 4.9
RM, FIN 03-01 (formerly 03-20-20-110A))

- I. Office: _____
- II. Date: _____
- III. Location of review: _____
- IV. Name of individual interviewed: _____
- V. Title of individual interviewed: _____
- VI. Daily Abstract of Remittances, Standard Form (SF) 7-487, (Regional Office and Field Offices)
 - A. Collections received by mail:
 1. Who opens the mail and records the receipts on daily abstract?
 - a. Mail Clerk
 - b. Collection Agent
 2. Are collections recorded on Daily Abstract of Remittances, Form 7-487, as soon as mail is opened?
 - a. Yes
 - b. No. (If “no”, why not?)
 3. Are the Daily Abstracts properly completed to include the following:
 - a. Are Daily Abstracts numbered consecutively in a separate coded series for each mail clerk or collection agent?
 - b. Do Daily Abstracts include all information required by Reclamation Instructions?
 - c. Do Daily Abstracts include all pertinent information necessary to complete transaction (e.g., Contract Number, Project, Amount, Travel Authorization Number, etc.)?

Reclamation Manual

Directives and Standards

- d. Is the Daily Abstract signed?
- 4. Are the Daily Abstracts distributed according to the following?
 - a. Copy 1 (original) – To lockbox with collections and any accompanying papers
 - b. Copy 2 – To Regional Office
 - c. Copy 3 – To FAD (84-27700)
 - d. Copy 4 – Retained by Collection Agent or Mail Clerk
- VII. Receipts for Cash – Sales Slips. (Regional Office and Field Office)
Although currency collections are acceptable, Regional policies emphasize accepting payments by checks, money orders, cashier checks, etc., instead of currency.
 - A. Are cash collections (currency, checks, or money orders) received by only those individuals designated to receive such funds?
 - B. Are all cash collections (currency, checks, or money orders) recorded as soon as the cash is received?
 - C. Are the sales slips filled out correctly to include the following?
 - 1. Are all pre-numbered used, unused, and voided sales slips assigned to the Field Office accounted for?
 - 2. Does the completed sales slip include the signature and title of the individual receiving the remittance?
 - D. If currency and coin are received, are they converted to a money order prior to transmittal to the lockbox?
 - E. Are the sales slips distributed according to the following?
 - 1. Copy 1 – Authorized collector's copy (retained until after audit of the authorized collector's accounts)
 - 2. Copy 2 – To buyer or payer
 - 3. Copy 3 – To be attached to original copy of Daily Abstract of Remittance and sent to the lockbox

Reclamation Manual

Directives and Standards

4. Photocopy to be sent to _____ for reconciliation to Daily Lockbox Report?

VIII. Safeguarding Cash (Currency, Checks, or Money Orders)

A. Are all un-deposited funds kept in a fireproof safe (or safe-type cabinet with key locks) or a similar secure container?

Note: Public moneys shall not be held in desk drawers or other locations where they are readily susceptible to theft.

B. Does only one individual have access to the fund storage area?

C. Are cash receipts transmitted to the lockbox the same day they are received, if practical, and if impractical, the next business day?

D. Are collections of cash deposited intact and not used for other purposes or commingled with other funds?

E. Are collections by check restrictively endorsed "Pay to the Order of ..." (any Federal Bank) for credit to the U.S. Treasury?

Fully explain all negative answers and future recommended actions by item group number below:

Reviewed by: _____

Title: _____

Date: _____