Cash Handling Procedures FY20-21

Introduction

The state of Texas and the University of Houston require that all employees (student employees included) who handle cash for the university complete a cash handling course each fiscal year. All guidelines set out in this course must be followed at all times. This is to provide accountability for all money received by the university.

The University of Houston Libraries has two (2) departments that receive monies, the circulation and administration departments. However, please note that during FY15 the Library consolidated down to one (1) department that handles all monies, the circulation department. If administration receives any monies, these are immediately taken to circulation for handling.

The circulation department receives monies from students as late fines and replacement fees for lost or damaged books and other circulated library materials. The circulation department also accepts monies from outside borrowers such as law firms or other libraries as usage fees. The circulation department accepts payment by credit card and check.

The library administration office receives monies from vendors that issue credits or refunds to the University Libraries. These issuances are usually in the form of checks and the administration office never receives cash. The administration department also receives reimbursements from library employees who may have been charged state sales taxes on their procurement cards or other similar instances. Please note, as mentioned above, that these monies are immediately taken to the circulation department to process.

For monies not handled by Remote Check Deposit, cash receipts totaling $100.00 or more must be forwarded to Student Financial Services (SFS) within one working day of receipt, cash less than $100.00 must be held for five business days before requesting a pickup by UHPD and then forwarded to SFS.

For University cash handling procedures, please see MAPP 05.01.01.

Circulation Receipt Procedures

The circulation department uses five (5) different log books to record cash receipts. They are:
- Fines
- ILL Services Fees
- Other payments to Library Administration
- Lost Book Payments
- Outside Borrowers

1. All library staff (including student managers) working the Service Desk must take payment for lost books, fines, and for outside borrower cards.
2. All checks must be stamped at the appropriate place on the back side of the check with "For Deposit Only U-H".
3. All checks received must be checked against the Master Check List.

4. All accepted checks must have the staff initials written on the upper right hand corner.
5. All checks must have the UH PeopleSoft ID number, or if an outside patron, the driver's license number or some form of ID number such as passport, state or Federal I.D.
6. Do not accept third party checks.
7. Do not accept checks that are not pre-printed with name, address, etc.
8. Checks received by mail are to be given to a staff person at the counter and entered into the appropriate log book. A receipt is to be written and mailed to the patron.
9. All monies received are to be recorded in the appropriate log book. If Patron is paying in person, they must sign by the entry.
10. A receipt must be written from the appropriate receipt book. The white copy is to be given to the patron. The pink copy is to be kept with the money. The yellow copy is to remain in the receipt book.
11. The money and receipt is to be put into a 6" X 9" envelope. This envelope must be put into the drop-style safe.
12. Money must be checked against the receipts and log books each day by the Circulation Manager or the designated backup preparing the deposit and one other staff member from a different area in the library.
13. Separate deposit tickets and separate Deposit Summaries must be prepared for cash and checks, and they must be recorded on separate bank lines in the journal. (After September 1st, 2013 cash was no longer be accepted at the Circulation desk. Payments will be either by check or credit card.)
14. Debts are to be cleared from the library computer system.

The library follows the University of Houston Remote Deposit Procedures- Non Gift Checks

1. Determine how many batches of checks you need to deposit. A batch of checks is the checks that go with one deposit ticket or one deposit ID if you are making a physical deposit
2. Complete Page 2 of the Cash Deposit Summary Form to list, calculate, and verify the total of the checks to be deposited.
3. Review the checks to be sure that they can be scanned.
4. Log in to CashPro Online and navigate to the Remote Deposit Screen (Receipts > Remote Deposit) and select "Create New Deposit".
5. In the Remote Deposit screen, select- Account Group – Dean of Libraries; Account Number – for your deposit ticket; Deposit Type = Simple; Clearing Channel = Image
6. Enter the number of items to be deposited (total number of checks) plus one for the deposit ticket. This is not required by the bank, but is required by UH.
7. Enter the total deposit amount for this Account Number. You must enter decimals for the system will create them out of your last two digits.
8. Place your checks in the Scanner entry tray with the front of the checks facing out. The maximum number of items to place in the tray is 499. If you have more checks you must do them in two separate deposits. However, Treasury recommends doing smaller

batches of checks in case there is a problem with scanning one of the checks. Also, it is suggested to do a separate scan for short checks and long checks

9. Slide the checks up to the line mark in the scanner. Do not push or insert items past the line.

10. Click "Start Capture" on the CashPro screen and items will begin to scan. Remote deposit will capture each item and populate a count and an amount, which is the total number of checks scanned and the total dollar amount of checks scanned. This will show in the Deposit Item List screen. The scanner will print on the back of each check. These checks do not need to be stamped "For Deposit Only" or otherwise endorsed, since the scanner endorses the check.

11. If the deposit does not balance you will need to look through the images on the screen. If the image was not scanned properly by the scanner, a yellow triangle with an exclamation point in the middle will appear of the check. Click on that particular check and the program will ask you to key in the amount of the check and the routing number. Once this is complete, you should see a green deposit light on the CashPro screen.

12. Once the deposit is transmitted and balanced, the Compete button will turn green on the CashPro screen. Click "Complete" The click "OK" to transmit the deposit.

13. In CashPro go to the Remote Deposit Reports tab. Request "Summary of Deposits by Account Report" Enter the date range, account group and your user ID (so that it only selects deposits that you made) and then select "Create Report" This report lists all deposits during that date range for the user and account selected.

14. Retain the "Summary of Deposits by Account Report" and completed page 2 of the Cash Deposit Summary form as support for the journal entry. This report is your deposit ticket for remote deposits. If there is more than one deposit listed for the user/day, highlight the deposit being recorded with the journal. DO NOT include copies of the check images with your deposit journal.

15. Prepare your cash/check deposit using standard deposit procedures for checks and cash to be presented for deposit. Record each remote deposit transaction on a separate GL Journal Line. It is fine to include these with other cash, check, or credit card deposits. However, the Journal Path will depend on whether or not there is a physical deposit.
    o Deposit to Account 10510, Fund BANK
        ▪ Do not combine with other cash, check, ACH, or credit card BANK lines. Separate bank lines for other sections of the deposit are okay.
    o BANK Journal Line Description will read RCD, XXXX (last four digits of the Bank Account Number (from your Summary of Deposits by Account Report), the MM.DD.YYYY (the month, day, and year of the processing), and your department ID. Line amount must equal total amount in Summary of Deposits by Account Report.

16. Journal support to INCLUDE: Cash Deposit Summary Form (signed by two people); Summary of Deposits by Account Report (without copies of Checks) with the deposit being recorded highlighted; Cash register/sales system report or receipts, if applicable. Journal support does NOT include: Handwritten Deposit Ticket; Copies of checks.

17. Checks must be retained, in a secure location (same as cash) for 14 business days. After 14 business days checks must be shredded. Shredding must be done in a cross-cut shredder.
18. If Remote Deposit items are returned by the bank, notification will be sent to the Cashier's Office and funds will be withdrawn from the bank automatically.
19. Departments using remote deposit scanners must include the scanners in their cash handling procedures.
20. If you notice that you selected the incorrect deposit account for your deposit via CashPro, please email Bank Reconciliations to notify them of the account you selected AND the account you intended to select.

The library also follows additional Depositing Procedures

1. Retrieve deposit binder and appropriate log books.
2. Retrieve monies from the safe.
3. Check monies received against the log books.
   Complete each step for each logbook in which money was taken.
   A. Verify log book entries as to payer, type of payment, amount paid.
   B. Make a calculator tape for each book by adding each entry individually, then subtotal. At the top of the calculator tape, write the title of the transaction (e.g. Fines, Lost Book Payment, Outside Borrower), the date, and your initials
   C. For each log book, tape the calculator tape to a clean sheet of paper, followed by the receipts in number order as they appear in the log books.
   D. In the logbook, draw a line below the last entry. In the blank space write the words: deposited, date, your initials, and the dollar amount. If several entries in the log books are for one person, group them together with a bracket ({) and write the total amount to the left next to the signature. Put the money and receipts in the log book and set aside.
4. Record each deposit in the binder.
5. Move to the computer with the receipts. Match fines on the patron records in the Library's Sierra System to monies received and verify that the appropriate charges have been cleared.
   a. For ***LOST BOOKS:***
      i. 1) If the lost book was paid by a <u>TexShare Library</u>, make a photocopy of all the information mailed to us. Staple the white copy of the receipt to the photocopy and stamp the photocopy paid and mail to the contact person at the library which paid. Stamp paid to our original letter and file in the paid folder (these are found in the file cabinet by the financial manager's desk under TexShare Libraries). The information which was mailed to us will be stapled to the photocopy of the log book that we keep with our copy of the deposit journal. Make a lost and paid card and file. Record payment in the TexShare binder. Clear patron's name.

ii. 2) <u>ILL:</u> If the payment is for a lost book from ILL. Make one (1) photocopy of the information sent to us and stamp paid. Send this with the white receipt to the library that paid. The original copy of the information will be stapled to the photocopy of the log book that we keep with our copy of the deposit journal. Make a lost & paid card and file.

iii. 3) <u>STOP POSTED TO PS OR</u> <u>STOP PLACED WITH ACC:</u> Make a printout of the patron record showing the stop was placed. Photocopy the receipt. Staple these together with the patron information on top and write a note stating patron paid here, please clear. Make a lost & paid card and file. Put the printout and photocopy aside to be cleared by the end of the day.

iv. 4) <u>BILLED & PAID CARD:</u> The card should include the call number in the upper left hand corner of the card, the bar code in the upper right hand corner, the amount paid and the date in the lower left hand corner, the patron's name who paid in the lower right hand corner and finally if the book is a recall book or a reserve book. Also, let the Reserve manager or the Recall manager know which book was paid for.

v. 5) <u>DAMAGED BOOKS:</u> If the payment is for a damaged book, pull the book from the damaged shelf. Clear the patron's record, have the book withdrawn or send to mending for repair.

b. ***ASSOCIATES CARDS:*** Update any associate patron library record with the correct codes and messages. For Expanded & Corporate Associates cards, enter as a message "PATRON HAS LIMITED PRIVILEGES AT UHDT & UHCL LIBRARIES," type the date and your initials. Update patron's record by typing N in the PCODE 1 field, type E in the PCODE 2 field and 10 in the PTYPE field. For the Basic Associates card, type N in the PCODE 1 field and 4 in the PTYPE field. For all new associates cards, enter as a note the message "FIRST ASSOCIATES CARD (name the type of card such as basic, expanded, alumni, corporate) ISSUED"ON <u>(DATE)</u>, and your initials. Record the patron's name, bar code and date of expiration in the Associates Folder.

6. Have a second person from another department check the money and receipts against the logbook entries. This person must also write the date and their initials beside the preparer's in the book.

7. Make the following photocopies and staple each to the corresponding receipts:
   a. 1 copy of each logbook
   b. 1 copy of each check-block out account & routing numbers

8. Enter all information needed on journal entry in PeopleSoft. The numbers for the bank: speed type is <u>100000</u>, account code is <u>10510</u>, the fund is <u>BANK</u>. Separate Bank Journal lines are required for each separate deposit ticket.

9. Print the Cash Deposit Summary Form(s) and take it with the checks and Summary of Deposits by Account Report to a person who has completed the Cash Deposit test online. Have this person verify the checks against the form and sign.

10. Scan the Cash deposit Summary Form(s) and the Summary of Deposits by Account Report and attach to the journal.
11. When the journal is completed, notify the Library Business Administrator that it is ready for approval.
12. Staple copies of the logbooks, receipts, Summary of Deposits by Account Report and cash deposit form to the original copy of the journal form.
13. Send one copy of the journal form to the Financial Assistant in the Library Administration Office.
14. File.

Circulation Credit Card Processing

1. Make sure to look at a picture ID before taking a credit card. Acceptable forms of ID include a Cougar Card, a driver's license, a state identification card, or a passport.
2. When taking credit cards, use the credit card log book, record: type of card used; if payment is for fine, lost book, etc.; the PS ID# of the person paying, barcode of the (lost) item being paid for, or the associate card barcode for the account being purchased; and the amount paid. Have the patron sign both the ledger and our copy of the payment receipt.
3. Give a copy of the receipt from the credit card machine to the patron and place our copy in the lockbox.
4. Get credit card slips, settlement and CC ledger from the front.
5. In the ledger, assign a reference number to the current entry in order based on previous reference number. – stay sequential. (CC##).
6. Tape settlement slip to clean sheet of paper. Tape CC receipts to back of same paper.
7. Label front- "Credit Card settlement" and the date on the charge slips.
8. Label receipts on the back as to their reason- information is in the ledger if payment was for a lost book, fine, etc. Check off entries in ledger.
9. Go to My-UH and log in and create a Journal Entry.
10. Click on process. Journal ID appears and status changes to 'V' and attach all back-up documentation.
11. Select first level of workflow approval.
12. Select Approve then click apply.
13. Go back to the Documents tab and print Journal entry detail (2 Copies).
14. Put one copy in envelope for Pam Allen (Administrative Assistant)
15. Staple one to the CC sheet.
16. File newest in front in deposit drawer.

Administration Receipt & Depositing Procedure

1. Library Business Administrator now immediately takes any monies received to the circulation department for handling and processing. This was requested by UH during FY15 for consolidation purposes. (See above handling practices by circulation department).