Cash Receipts Handling Procedures – As of September 1, 2015

Purpose: Each department is responsible for the handling of cash receipts. This procedure is set forth to assist each department in the proper handling of cash receipts with the highest level of internal control possible.

Cash Receipts Processed in Admin/Finance (Mayor's Office, Legal Department, Safety & Risk, Engineering)

- All cash receipts need to be issued to customers on 3-part prenumbered receipts. The receipt number MUST be entered into NaviLine for internal audit purposes (by Administration & Finance).
- The Master Cash Receipt form must be completed and signed off on by the department fiscal officer or designee.
- The fiscal officer or designee is responsible for bringing the cash receipts to Administration & Finance.
- A representative from Administration & Finance is responsible for signing off on all Master Cash Receipt forms agreeing that the amounts on the Master Cash Receipt form match the amount of cash/checks included. If there is a discrepancy, if must be resolved prior to the fiscal officer or designee leaving the department.
- Once Administration & Finance has verified the Master Cash Receipt form agrees to the cash/checks provided, the responsibility for the further processing and deposit of the funds lies within Administration & Finance.

Cash Receipts Processed in Department, Deposited by Administration & Finance (DCI, Code Enforcement, Clerk's Office, Human Rights, Building Department)

- All cash receipts need to be issued to customers on 3-part prenumbered receipts. The receipt number MUST be entered into NaviLine for internal audit purposes.
- The fiscal officer or department designee must enter the deposits into NaviLine and print 2 copies of the Edit Listing.
- The deposit and the edit listing is to be brought to Administration and Finance. If there is no deposit slip breaking down the cash/check/coin amount, it is required that on the edit listing, the cash vs. check totals should be noted on the edit listing for easier auditing.
- The edit listing must be signed by Rahman Johnson or someone else in the Administration and Finance Department. (Other signatures can be obtained from: City Controller, Deputy Controller, Accounts Payable Supervisor or Accounts Payable Specialist). If there is a discrepancy, if must be resolved prior to the fiscal officer or designee leaving the department.
- One copy of the dual signed edit listing is to be left in Administration & Finance with the deposit and the second dual signed edit list should be taken back to the department.
- Once Administration & Finance has verified the Edit Listing agrees to the cash/checks provided, the responsibility for the deposit of the funds lies within Administration & Finance.

Cash Receipts Processed and Deposited by Individual Departments (Parks, Water Utility, EMS/Fire, Police, Animal Care & Control, Morris PAC/Palais Royale, Street Department, Sewers, Parking Garages)

- If the department uses a cash register for transactions, no prenumbered receipt is required.
- If no cash register is used, cash receipts need to be issued to customers on 3-part prenumbered receipts. The receipt number MUST be entered into NaviLine for internal audit purposes.
- Edit listings should be dual signed within the department by the fiscal officer and a second responsible person. These dual signed edit listings must be sent to Administration & Finance to be filed with the daily cash receipts.

NOTE: All departments will be subject to internal audits to be performed by Administration & Finance. The auditor will review prenumbered receipt books and/or cash register reports, edit listings and deposit tickets as well as any information available in NaviLine with regards to individual deposits.

Master Cash Receipt (MCR)

Date _____

Prepared By _____

Received From	Cash/Check #	Amount	Description
	TOTAL		

Frequently Used Account Numbers			
Code Enforcement	600-1201-354-0000	County EMS (Call # = 3)	288-0000-204-1000
Court Costs	101-0000-202-6000	City EMS (Call # = 0)	288-0000-342.0900
Copies/NSF Damages	101-0501-380-1099	Neo Natal EMS (Call # = NN)	101-0901-340-2000
Interest	101-0501-361-0200	False Alarm Fees	220-8150-351-0000
Loud Noise	220-8176-351-0000	Parking Fines	601-0000-351-0000
Mortgage Principal	212-0000-399-3110	NSF Check Fees	101-0000-351-0400
Mortgage Interest	212-0000-361-3110		
Mortgage Impounds	212-0000-207-3110	Check Total _____	
Mortgage Suspense	212-0000-207-3120		
Mortgage Late Fee	212-0000-351-3110		
		Cash Total _____	
Received/Verified By		Credit Card Total _____	
Date Received			