



General Control Environment

Answer YES or NO to the following questions:

Employees are familiar with and have access to the UNF Policies and Regulations BT/TT6 9.42 re73.002 ()-1.998 (P)



General Expenditures and Procurement - continued

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Cash Handling continued

Any goods or services sold are reported to the Controller's Office for determination of Unrelated Business Income Tax and sales tax purposes.

The department immediately prepares receipts when funds are collected. Receipts are pre-numbered and used in sequential order.

The department requires a one-up approval on voided receipts and discounts.

When checks are received, a check log is used for tracking and oversight.

Cash collected is deposited with the Student Financial Services Office, timely. (Generally, by the next business day). Departments use a Remote Deposit Capture machine, checks and money orders are scanned immediately. (Scanned checks are shredded after 14 days from deposit date)

Receipts are regularly reconciled to ensure all receipts are accounted for.

An employee who does not have access to cash verifies daily totals from cash registers/POS terminals.

Collected funds are secured until deposited.

Duties of opening mail, collecting cash, preparing receipts, and account reconciliation are separated among several individuals (i.e., one individual is not responsible for two or more of these activities).

Individuals primarily responsible for handling cash or other financial transactions take at least five consecutive days of leave (i.e., vacation) annually.

Safe combinations and keys to cash boxes or files are restricted to a limited number of essential employees.

Safe combinations and locks to files are changed periodically and when there is turnover in personnel assigned with direct responsibility for the combinations or locks.

All UNF bank accounts are established only through the University Treasurer's Office.

Credit card transactions are processed in compliance with the Controller's Office Credit Card Procedures outlined here: <http://www.unf.edu/controller/Policies.html>

Change and Petty Cash Funds

Answer YES or NO to the following questions:

Permission to maintain a petty cash fund has been secured from the controller, and the controller is notified of any changes to the business practices that would justify a reduction or addition of the petty cash fund.

Change funds are balanced daily to ensure cash equals the fund balance.



Change and Petty Cash Funds continued

Change funds are audited on a regular, unannounced basis by an individual other than the fund custodian.

Employees are prohibited from using change funds to make loans (IOU's), or to cash personal or payroll checks.

Over or short amounts should be booked at least quarterly through the Student Financial Services Office.

Change funds are kept locked in a secure location except when being used to accept funds or transact business (i.e., a locked drawer out of public view during business hours).

The change fund authorized balance is assessed at least annually for the appropriateness of the assigned fund (e.g., not too large or too small.)

Public Safety, Emergency Planning and Business Continuity

Answer YES or NO to the following questions:

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