



## Cash Handling Checklist for One-time/Infrequent Events

Organization/Department \_\_\_\_\_

Date of Event \_\_\_\_\_

Given the risky nature of cash, strong controls are required in order to protect cash handlers and safeguard the cash in their possession. Proper cash handling procedures can help assure that this is accomplished, and any money collected is accounted for completely, deposited timely and recorded accurately in the financial system. For the purpose of this checklist, cash is defined as coins, currencies, checks and credit card transactions received on behalf of the campus/department and any student organizations.

**The below checklist is designed to help ensure that there are adequate cash controls in place to protect your cash handlers and safeguard any cash received during this event.** This checklist will also help align your cash handling practices with the District-wide Cash Handling Policies and Procedures, as well as best practices.

In order to ensure full compliance, the optimal answer to each of the steps below is “Yes”. If your answer is “No”, please contact your campus business office to assist in providing guidance on ensuring that cash is adequately safeguarded within your area of responsibility. **Please complete a checklist for each event and turn them in to the business office with your deposits.**

Frequent reconciliations, reviews and continuous management oversight should be conducted to ensure that cash controls are operating effectively.

Thank you for ensuring the security of your cash handlers, and the safe delivery of the cash in their possession.

CHECKLIST	YES	NO	NOTES
<b>PRIOR TO THE DAY OF THE EVENT, ensure that</b>			
1. You have assigned the cash handling responsibilities to person(s) who understands the basic cash handling requirements and is capable of handling cash for this event (preferably an employee).			
2. The person(s) responsible for handling cash during the event has read and signed the “One Time Event- Cash Handling Acknowledgement Form” (see page 3 of this document).			
3. If possible, there is dual accountability for cash whereby a witness is present to observe the cash handler perform key cash functions like counting, recording, reconciling and depositing cash.			
<b>DAY OF EVENT, PRIOR TO COLLECTING CASH ensure that</b>			
4. A blank daily cash log has been given to the cash handler to track/reconcile cash intake for this event (see page 4 for sample of cash log).			
5. A sequentially numbered receipt book (preferably bound and with carbon copies), ticket roll or a functional cash register with a z-tape will be used to record all transaction during the event.			
6. Either a lockable cash bag/box or sealable tamperproof bank bag is given to the cash handler for safeguarding and depositing collected cash. (Regular or interoffice envelopes are NOT tamperproof).			
7. The cash handler(s) has received and verified the amount of change fund in possession.			
8. Change fund is removed from a lockable/sealable bag and placed into a lockable cash box (or till that is secured and kept away from visibility).			
9. The cash handler(s) has recorded their name, date, title of the event, change fund amount, beginning receipt/ticket number and any supplementary beginning information required on the daily cash log?			
<b>DURING CASH COLLECTION ensure that</b>			
10. Receipts/tickets are issued in sequential order (Issue receipts/tickets sequentially from the receipt			



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CHECKLIST	YES	NO	NOTES
book or ticket roll) for all transactions.			
11. Cash is in the custody and control of only one person, at all times.			
12. Cash handlers are responsible for their own box/till/register and funds are not comingled.			
13. Cash handlers ensure that cash box/till/register is always locked and kept out of sight.			
14. Checks (if permitted) can be collected only for the purpose of event related transactions and cannot be used for exchange of cash. (Expenses <b>CANNOT</b> be reimbursed with funds collected).			
15. Checks (if permitted) are written for the exact amount as change cannot be given for a check written in excess of the required amount.			
16. Checks (if permitted) are made out to the college and whenever possible stamped with a restrictive endorsement and placed in the cash box/till/register immediately upon receipt.			
17. Refunds, voids or over-rings are approved by someone other than the cashier (preferably a manager) and approval is evidenced by a manager's (or designee's) signature/initials on the receipt copy.			
<b>AT THE END OF CASH COLLECTION SHIFT/FUNCTION, ensure that:</b>			
18. Cash is counted in a secure location and out of sight.			
19. The exact amount of the beginning change fund is removed from the ending cash amount, in the box/till/register, returned into its lockable/sealable bag, and recorded on the cash log.			
20. The ending receipt/ticket number is identified and recorded on the cash log or the cash register is closed out with a summary report or z tape generated.			
21. Cash is separated by denomination, counted and recorded on the cash log along with voids, over-rings etc.			
22. Receipt/ticket tallies (or cash register summary reports/z-tape) are reconciled to the cash count and reconciliation is recorded on the cash log, at the end of each cash collection shift.			
23. A Supervisor (designee) reviews and acknowledges the cash reconciliation, by evidencing review on the cash log.			
24. Changing of the cash handler, if necessary, requires a change of shift whereby cash collected by the initial cash handler is reconciled, recorded on the cash log and dropped off.			
25. All funds (and supporting documents – copy of cash log, receipts, z/x tapes, tickets, etc.) are taken to the cashier's office promptly after the event. For weekend or night events, cash handlers are escorted, by police services, to the cashier's office and funds are dropped off in the night drop box. If impossible, funds should be locked in a department safe (or secured location) and taken to the cashier's office promptly, on the next working day. <b>Funds cannot be taken home!</b> Change fund is locked away in the appropriate safe for future use (or handled based on process specified by the business office).			
26. There is a witness to evidence and acknowledge deposit of funds into the safe, drop box or cashier's office.			
27. A deposit confirmation receipt is received from the cashier's office.			
28. The cash log and deposit confirmation receipt is submitted to the hosting department's Dean (or designee).			



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### ONE TIME EVENT- CASH HANDLING ACKNOWLEDGEMENT FORM

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I \_\_\_\_\_ certify that I have received the “**cash handling checklist for one-time events**” and understand how to handle and ensure that cash is appropriately safeguarded during this event. I understand that I must comply with the requirements of this checklist in order to ensure that cash is safeguarded at all times during this event.

I understand that failure to comply with the checklist requirements (as it relates to the cash handling responsibilities during the event) is cause for disciplinary action. I also understand that I must communicate my inability to comply with any of the checklist requirements to my supervisor, department dean or business office manager prior to accepting the cash handling responsibilities for this event.

I hereby acknowledge that I have read this certification and the cash handling checklist and agree to comply with the requirements.

\_\_\_\_\_  
Cash Handler’s Signature

\_\_\_\_\_  
Date

# RECONCILIATION REPORT

Cash Handler's Name: \_\_\_\_\_

Event Date: \_\_\_\_\_

Title of Event: \_\_\_\_\_

Starting Cash (SC): \$ \_\_\_\_\_

Receipt/ticket #: Beginning (B): \_\_\_\_\_ Ending (E): \_\_\_\_\_

# of receipts/tickets sold (E) – (B) + 1: \_\_\_\_\_

# of receipts/tickets refunded (d) : \_\_\_\_\_

Total receipts amount (a) \$ \_\_\_\_\_

(See table page 2 for calculation)

## Cash Count

Bills/Currency		Coins	
\$100 X _____ =		\$1.00 X _____ =	
50 X _____ =		.50 X _____ =	
20 X _____ =		.25 X _____ =	
10 X _____ =		.10 X _____ =	
5 X _____ =		.05 X _____ =	
2 X _____ =		.01 X _____ =	
1 X _____ =			
<b>Total Bills (i) =</b>		<b>Total Coins (ii) =</b>	

Total <b>Checks</b> (page 2) (iii) =
Total <b>Credit Cards</b> (iv) =

## Reconciliation

(v) Total Cash Count (i) + (ii) + (iii) + (iv) = \$ \_\_\_\_\_

(c) Total Reconciliation Amt. (a) + (SC) = \$ \_\_\_\_\_

(d) Total Refunds = \$ \_\_\_\_\_

Overage/Shortage = (c) - (v) –(d) = \$ \_\_\_\_\_

**Total Deposit Amount (v) – (SC) = \$ \_\_\_\_\_**

Cash Handler \_\_\_\_\_  
Sign and Date

Witness \_\_\_\_\_  
Sign and Date

**Total Receipts**

End ticket/receipt number	-	Beginning ticket/receipt number	=	Number sold (end - begin no + 1)	X	Price each	=	Receipts Total
	-		=		X		=	
	-		=		X		=	
	-		=		X		=	
	-		=		X		=	
	-		=		X		=	
	-		=		X		=	
<b>(a) Grand Total Receipts (Add)</b>								

**Total Refunds**

\_\_\_\_\_ X \$ \_\_\_\_\_ \$ \_\_\_\_\_

**Tickets Refunded      Price Each      Total Refunds (d)**

*The table above is for use when ticket/receipt prices vary. For instance: student, senior and child rate tickets to an event.*

**Checks**

Checks – list
Total Checks <b>(iii)</b> =

**Credit Cards**

Total **(iv)** =