Interviewee: Title:

Legend: I = interview, O = observation, T = test	YES	NO	N/A	W/P Ref.	COMMENTS
NOTE: The term "cash receipts" as used in this questionnaire refers to all monies collected, including cash and checks.					
<u>CASHIERING:</u>					
1. Are cash handling duties adequately segregated (e.g. custody, receipting, recording, depositing, reviewing, reconciling, monitoring, etc.)? See Segregation of Duties Matrix at W/P I-2.					
2. Is a detailed listing prepared of payments received through the mail?					
3. Are checks restrictively endorsed immediately upon receipt?					
4. Are procedures in place to detect and report counterfeit bills?					
5. Are cash receipts controlled through the use of pre-numbered receipts, cash registers, wire transfers, or other medium of specific entry when monies are initially collected or received? Explain.					
6. Are receipts offered to all individuals upon payment?					
7. Is the cashier restricted from having access to detailed collection records (e.g. subsidiary records, customer accounts, internal register tapes, Z-tapes, etc.)?					
8. Does a supervisor approve refunds and is the approval documented?					

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9. Is cash secured at all times (e.g., locking the cash drawers)?					
10. Is each cashier solely responsible for his/her drawer, with controlled access by someone else only in case of emergency?					
HANDWRITTEN RECEIPTS:					
11. Does the receipt custodian maintain a cash receipt form (receipt book) inventory record (showing receipts received, issued, and returned)?					
12. Is access to unused receipt books and the receipt book inventory records limited to the receipt book custodian?					
13. Is a physical inventory of used and unused pre-numbered cash receipt forms performed periodically by someone other than the custodian?					
14. Are missing receipt books immediately investigated and reported?					
BALANCING/DEPOSITING:					
15. Are daily cash receipts balanced and reconciled to the receipt records (e.g. cash register tapes, handwritten receipts, mail listings, remittance advices, refunds, etc.)?					
16. Are checks balanced separately from cash at the point of collection (e.g. cash register)?					
17. Are cash shortages (due to employee mishandling of cash receipts or disbursements) reimbursed through the Cash Difference Fund and reviewed/approved by the appropriate level of management?					

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18. Is accountability documented in writing when cash receipts are transferred between employees during the collection and deposit process?					
19. Does the dept./agency maintain a record of cash receipts that were not deposited the same day they were received?					
20. Is the record of undeposited cash receipts used in the reconciliation process to ensure all receipts are eventually deposited?					
21. Does a supervisor review Deposit Orders and Deposit Slips and agree to source documentation (collection records)?					
22. Does the dept./agency avoid depositing collections to the departmental revolving fund (i.e. petty cash)?					
23. Are cash receipts deposited in the bank daily or less often in special circumstances where an accumulation of daily receipts may be warranted?					
24. Does the dept./agency utilize public safety escorts, couriers, or armored car services to transfer cash?					
25. Are undeposited cash receipts secured in a locked safe, vault, or other locked compartment with restricted access?					
REVIEW/MONITORING:					
26. Is the Validated D.O. (from Treasurer) compared to dept's. D.O. copy and also to financial accounting records (general & subsidiary ledger) to ensure deposits are complete and recorded correctly?					

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27. Does the dept./agency reconcile subsidiary ledgers to the control account (general ledger)?					
28. Does the dept./agency periodically conduct surprise cash counts?					
29. Are customer complaints and inquiries investigated and resolved timely by appropriate personnel?					
30. Does the dept./agency have written policies and procedures covering cash handling and communicated them to appropriate personnel? (including receipting, depositing, reconciling, review, & monitoring)					
<u>SAFEGUARDING</u> :					
31. Does the dept./agency policy restrict access to safes, vaults and other cash processing areas to authorized personnel?					
32. Is there a written record of key and combination holders?					
33. Is there a dept./agency policy pertaining to the changing of combinations on safes/vaults/locks and the collection of keys from terminated employees?					
34. Is there a written record of combination changes?					
35. Does the dept./agency avoid making expenditures from collections?					
36. Has the dept./agency had any thefts of cash (cash losses) within the last two years?					

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37. If thefts (cash losses) did occur, were they properly investigated and reported?					
38. Is all documentation supporting cash receipts transactions maintained as an audit trail (e.g. register tapes, transfer of accountability, balancing sheets, adjustments to cash receipts – refunds, voids, etc.)					