

## CASH HANDLING CHECKLIST

### PRIOR TO THE DAY OF THE EVENT, ensure that

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.”
3. 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.

### DAY OF EVENT, PRIOR TO COLLECTING CASH ensure that

4. A deposit form has been given to the cash handler to track/reconcile cash intake for this event.
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.
7. The cash handler(s) have 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 that is secured and kept away from visibility.
9. Cash is in the custody and control of only one person, at all times.
10. Cash handlers ensure that cash box is always locked and kept out of sight.
11. Checks can be collected only for the purpose of event related transactions and cannot be used for exchange of cash. (Expenses **CANNOT** be reimbursed with funds collected).
12. Checks are written for the exact amount as change cannot be given for a check written in excess of the required amount.
13. Checks are made out to the club and whenever possible stamped with a restrictive endorsement and placed in the cash box/till/register immediately upon receipt.

**AT THE END OF CASH COLLECTION SHIFT/FUNCTION, ensure that:**

14. Cash is counted in a secure location and out of sight.
15. 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 deposit form.
16. Cash is separated by denomination, counted and recorded on the cash log along with voids, over-rings etc.
17. A club advisor or Student Life staff reviews and acknowledges the cash reconciliation, by evidencing review on the deposit form.
18. 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 deposit form and dropped off at the cashier.
19. All funds and the deposit form 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.  
**Funds cannot be taken home!**
20. There is a witness to acknowledge deposit of funds into the safe or cashier's office.
21. The pink copy of the deposit form and deposit receipt is provided to the cash handler.
22. The yellow copy of the deposit form and deposit receipt is sent to the Office of Student Life from the cashier's office.