



Cash Receipting Segregation of Duties



Court Employee #1
END OF DAY PROCEDURES

Prepares Daily Cash Receipt Summary making sure all receipt copies reconcile to the payments received.

All variances are investigated and documented on the Daily Cash Receipt Summary.

Employee signs the Daily Cash Receipt Summary and Mail Payment Log

Prepares the bank deposit slip. (Slip is usually in duplicate form.)

Provides cash receipt copies, Daily Cash Receipt Summary, Mail Payment Log and deposit slip to Court Employee #2.

Makes bank deposit with a locked bank bag and returns with validated deposit slip from bank which is given to court Employee #2.



Court Employee #2
END OF DAY PROCEDURES

Receives the cash receipt copies, Daily Cash Receipt Summary, Mail Payment Log and deposit slip from Court Employee #1.

Reviews all cash receipts, Daily Cash Receipt Summary and Mail Payment Log for completeness and compares the amounts to the deposit slip.

Signs Daily Cash Receipt Summary and Mail Payment Log evidencing review.

Retain the duplicate copy of the bank deposit slip.

Return all cash receipt forms, Daily Cash Receipt Summary and Mail Payment Log and original copy of bank deposit slip to Court Employee #1.

Receives validated deposit slip from Court Employee #1 and reconciles amount to copy of the bank deposit slip.

Returns validated deposit slip to Court Employee #1.

Performs monthly bank reconciliation and documents any variances noted.

