

CAL POLY HUMBOLDT

Special Event Cash Handling Procedures

1.0 Purpose

The purpose of this document is to establish procedures for cash collection during special events based on the [Integrated CSU Administrative Manual](#) (Section 3000 & 6000).

2.0 Objective

Cash collection procedures are used to ensure that controls are established to account for, collect and document in a timely manner the physical security of Cash and Checks over all University collections and to protect against and detect the unauthorized use of University funds.

Procedures have been designed to prevent fraud and theft of University revenues and assets. It is the responsibility of the university cash handler to adhere to these procedures and the designated separation of duties to reduce opportunity and access for the prevention of fraudulent activity.

3.0 Responsibilities

Any individual (faculty, staff or student), group, department or organization that intends to collect payments on behalf of or in conjunction with Cal Poly Humboldt is required to obtain permission from the Controller of Financial Services and follow the procedures outlined in this document. Volunteers are not authorized to collect cash or cash equivalents on behalf of the university.

After obtaining approval from the Controller of Financial Services the event coordinator will work with the Associate Director of Student Financial Services to review required procedures and obtain supplies needed to properly handle payments.

The Event Coordinator must maintain compliance with control procedures at all times. If at any time the coordinator is unable to maintain the necessary controls, he/she will contact the cashier's office or University Police Department for immediate assistance.

All fundraising activities including auctions, phone-a-thons, raffles or special events must be approved by the Director of Advancement & Philanthropy prior to any cash handling arrangements.

4.0 Procedures

4.1 General

- a. All cash handling activities will be performed in dual custody, by two or more University employees. Only trained employees will be allowed to accept cash or cash equivalents at any HSU event.
- b. All employees with direct access to, or control over, cash, checks, other cash equivalents, are considered to hold Sensitive Positions and are subject to background checks in accordance with HR Coded Memo 2015-10 policy
- c. The Event Coordinator or a designated supervisor must be present during the entire event and student employees will be supervised by a HSU staff or faculty member.
- d. Money collected will be stored at all times in a cash box provided by the Cashier's Office. The cash box should never be left unattended, the events coordinator will be assigned as the custodian of the funds is responsible for safe keeping of all funds until they are delivered to the Cashier's Office or lock box.
- e. Volunteers are not authorized to handle cash or cash equivalents on behalf of the university, but may act as a second person for dual custody.
- f. **Events expecting to generate in excess of \$1000 may be required to have an University Cashier present at the event for supervision.**
- g. If needed, temporary change funds will be assigned to each cashier at the event. The Event Coordinator will assume responsibility for all change fund until they are returned to the Humboldt Cashier's Office at the conclusion of the event. The change funds will be

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- kept in a locked drawer, secure safe or vault with limited access. The change fund should never be left unattended. Please fill out the [Request for Petty Cash/Change Fund Form](#).
- h. The Events Coordinator will assign a cash till for each sales person at the event. The sales person will verify the cash till and will sign a transfer log as temporary guardian of the funds. Each sales person will be provided with a separate lockable receptacle to which only the sales person will have access. Cash tills should never be co-mingled, a separate cash till will be required for each revenue source, including but not limited to ticket sales, concession stand, retail sales, raffle, auction, etc.
 - i. All revenue or donation streams must be collected with some sort of official record keeping system, ticket, receipt or cash register.
 - j. At the end of the event, each cash till will be placed in a tamper proof plastic bank deposit bag by the sales person and the Event Coordinator. The Event Coordinator or their designee will be responsible for transporting the deposit bags to the Cashier's Office. If the event occurs outside the normal business hours, the cash deposit bags will be placed in the Cashier's Office night drop box outside the University Police Department Office immediately following the conclusion of the event and stored in a secure locker.
 - k. Transportation of deposits must always be a high priority and should not conform to any regular schedule. Transporting deposits to the Main Cashiers Office in the SBS Building will be accomplished in a secure manner to protect individuals, cash, and cash equivalents involved.
 - Cash deposits under \$1000 must be hand-carried by an authorized campus employee to the Main Cashier's Office.
 - Cash deposits exceeding \$1,000 must be transported by a campus police escort.
 - Check only deposits under \$5,000 must be transported by an authorized campus employee
 - Cash and cash equivalents accumulatively exceed \$5,000 must be transported to the Main Cashier's Office by campus police escort.

4.2 Gate Receipts or Entrance Fee

- a. Pre-numbered tickets will be used for all paid admittance. Tickets can be produced by Event Coordinator or the Cal Poly Humboldt Marketing Department with approval by the Cashier's Manager. The tickets must be pre-numbered sequentially and inventory must be maintained. If there are different ticket prices for entry, a separate ticket sequence and color must be used, (example Adults \$10 red, Students \$5 yellow).
- b. At the beginning of the event, the first pre-numbered ticket is to be removed by the Event Coordinator and attached to the sales person transfer log. Transfer log forms will be provided by the Cashier's Office and are to be stored with the cash till. At the conclusion of the event, the logs will be placed in the bank deposit bag with the money collected.
- c. The Cashier's Office will reconcile each bag to the tickets sold. The Event Coordinator will provide the Cashing staff the information needed to reconcile the cash including: ticket price, complimentary tickets issued or void/cancelled tickets. A final report of sales will be prepared by the Cashier's and submitted to the Event Coordinator within 2 business days of the event.
- d. If the event is multiple days. The Cashiering Staff will prepare a daily cash till for each event, the cash till will be placed in a tamperproof deposit bag and stored in a locker for pick-up by the Event Coordinator.

4.3 Retail Sales or Concessions

- a. Items being sold at the event will need to be purchased for the sole purpose of the fundraising event. Inventory count sheets of the items will be maintained by the Event's Coordinator and provided to the Accounting Department after the event. Items will need to be stored in a lock cabinet or storage room with limited access.

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- b. Retail sales and/or concession sales will require the utilization of a cash register or a pre-number receipt book with duplicate copies. Each transaction will be recorded individually. A separate cash register will be required for each sales person. The Cashier's Office can provide use of a cash register.
- c. At the end of the event, the cash register sales total will be ran, ("Z"). The cash register receipt tape which lists each transaction and a grand total for the event will be put into the deposit bag with the cash and checks. A separate bag is to be used for each cash register. Any over-rings should be circles by the sales person for reconciling purposes.
- d. The Cashier's Office will reconcile each bag to cash register sales total. Any shortage or overage will be posted against the revenue collected. A final report of sales will be prepared by the Cashier's and submitted to the Event Coordinator within 2 business days of the event.
- e. Sales tax may need to be collected for all retail sales and all taxable concession items sold at the event. A list of items being sold will need to be provided to the Cashier Manager prior to the event to identify the taxable items. Remittance to the State of California will be performed by the Cal Poly Humboldt Accounting Office.

5.0 Acceptable Forms of Payment

It is the policy of the CSU that cash and cash equivalents be collected and documented in a timely and controlled manner by authorized employees of the University. The Treasury Section 6330.00 of the Integrated CSU Administrative Manual (ICSUAM) for Cash Handling will be followed.

5.1 Cash

A campus may accept only U.S. currency and coins when cash is received.

If cash payments are received at the event, a receipt must be provided to the customer for each transactions. Cash is to be stored at all times in a locking receptacle and should never be left unattended.

5.2 Checks

If checks will be an acceptable means of payment:

- a. Cashier's Office will issue an endorsement stamp that is to be treated in the same manner as cash.
- b. Payments must be payable to Humboldt State University or a reasonable variation.
- c. Checks cannot be dated earlier than 180 days prior to the day of acceptance and no later than day of acceptance.
- d. Checks cannot say "payable/paid in full" or be two-party.
- e. No checks are to be cashed.

5.3 Credit Cards

If credit cards will be an acceptable means of payment:

- a. The event must be in compliance with the University's PCI Compliance Policy.
- b. Mobile credit card terminals can be checked out from the Cashier's Office.
- c. Credit card receipts that are provided to the customer will be properly masked, showing only the last four digits of the credit card number.
- d. The Cashier's Office will process all campus credit card refunds.
- e. Credit card information received over the phone must be preapproved by the Cashier's Manager. Transaction are to be processed on the credit card terminal by the end of the business day and then all information must be shredded.

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- f. The cashier's manager will approve all mail-in credit card solicitation forms departments would like to utilize prior to usage. All forms will be mailed directly to the cashier's office for processing.
- g. Credit card information shall never be e-mailed and payment will not be accepted through fax.
- h. At the end of the event, the credit card batch must be settled to insure the transaction are processed. Select the 'Settlement' button on the terminal, included the settlement report with the deposit.

6.0 Compliance

The procedures outlined in this document are intended to safeguard assets of the University, maintain the integrity of the University through uniform procedures, instill confidence in those who participate in University events and provide protection for those entrusted with the handling of cash and cash equivalents. Failure to comply with the cash handling procedures will result in the loss of cashiering privileges as well as administrative and/or legal action by the University.

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Cash Handlers Certification of Training

Department/Organization _____

Trainer's Name & Signature _____

I certify that I understand the Cal Poly Humboldt Cash Handling Policy and PCI Compliance Policy. I fully understand the requirements for cash handling and security of all university funds. I understand as an authorized employee of Humboldt State University I am required to follow the cash handling policies for accepting, depositing, recording and safekeeping of cash and cash equivalents.

I have reviewed these policies and procedure with my department supervisor and/or the Associate Director of Student Financial Services. I understand that I am required to be re-certified and trained every year.

I also understand that if I suspect potential fraudulent activity or if there is inappropriate activity surrounding the acceptance, storage or transportation of cash or cash equivalents on campus that I must notified the University Controller, the Associate Director of Student Financial Services or the University Police Department.

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