

INTERNAL CONTROLS FOR CASH RECEIPTING – RECREATION

Dated: 06/17/10

Adopted: 07/06/10

Revised and Adopted: 07/19/11

Revised and AdoptedUpdated: 08/07/12

Revised and Adopted: 06/18/13

All items receipted by Recreation, exclusive of ice rink activities, will be processed through the MUNIS cash register by batch method. Each transaction will require the entry of the individual's initials when entering the transaction and there will be a detailed audit trail in MUNIS.

Specific internal controls:

Collection of fees at the recreation facility, such as clinics, camps, programs, rentals, etc.:

- The cash drawer bank shall be removed from the safe. Access to the safe shall be limited to only necessary personnel and door shall remain locked at all times. The combination to the safe shall be limited to the RECREATION staff handling funds. When any one of those employees separates from the City, the combination shall be changed.
- At the start of each day the employee shall count and note the amount in the drawer as the starting bank and ensure it matches the amount from the previous night. (See below for an example of verification and documentation of the cash drawer.)
- All items remitted by RECREATION, exclusive of certain ice rink user fees and youth parking funds, shall be processed through the MUNIS register.
- Every customer shall be issued a receipt or hand stamp.
- A sign shall be posted in the office notifying customers that they will be issued a receipt. In event the register is not functioning, a stamped pre-printed receipt will be manually issued.
- All enrollment forms, agreements, etc. shall be reviewed for completeness and accuracy prior to entering fee into the register. The fee shall be entered into the register using the charge code indicated on the documentation. After cashing out is completed, the documentation must be retained for required time period with batch number noted.
- Any supporting documentation shall be retained with the register, such as rental agreement, application, etc., in order to assist in verification of the drawer each night. After verification of the drawer, it must be retained in the appropriate file by RECREATION with batch number noted for the time period required.
- At the end of each day the register shall be closed out and verified. The cash drawer balance should be the same as the morning and the amount of remaining funds should match the payment proof totals. Any discrepancies shall be investigated and documented. (See below for an example of verification and documentation of the cash drawer.)The cash drawer bank shall be locked in the safe each night.
- Items unable to be processed each day due to insufficient information, or for other reasons, shall be locked in the safe each night.
- In the event the system is down, or under other circumstances, a hand receipt can be issued from a preprinted receipt book. The receipt shall include, employee name,

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date, received from, dollar mount, and method of payment. The funds shall be held in the safe until it can be processed in MUNIS.

Example of Verification and Documentation of the cash drawer

07/17/12 Starting drawer

\$1.00	#	Quarters	#
\$5.00	#	Dimes	#
\$10.00	#	Nickels	#
		Pennies	#

Grand Total:

07/17/12 Ending drawer

\$1.00	#	Quarters	#
\$5.00	#	Dimes	#
\$10.00	#	Nickels	#
		Pennies	#

Grand Total:

RECREATION staff shall use a documented verification process when closing out each register at the end of the business day.

Creating a payment batch in MUNIS – miscellaneous receipting only

- Add a batch by clicking on the add icon. Enter in the date, department number of 6000, and select a receipt option.
- Select the miscellaneous receipt button.
- Select the add icon.
- Enter department number 6000, name of person paid by, comment and charge code.
- Enter a description if necessary.
- Enter the charge amount, amount being paid. Do not change the cash account.
- The Org/Object/Project will default in. Review to ensure it is correct and then select accept.
- Complete the receipt information by selecting payment method and enter check number if applicable. At additional payment reference, enter your initials. Change the receipt option if necessary and accept.

Cashing Out the Cash Register

- The cash register shall be cashed out on a daily basis.
- A payment proof shall be printed.
- The totals for each charge code shall be verified by totaling up the supporting documentation for each charge type to ensure accuracy.
- The total checks and cash shall be verified.
- The balance in the cash drawer shall be counted and reconciled as noted above in the collection of fees procedures.
- All checks will be stamped “For Deposit Only”.

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- The employee shall initial all charge codes and cash and check totals, signifying verification, on the payment proof.
- The Recreation Director, or in his/her absence an employee other than the one cashing out, shall sign and date the payment proof, indicating review and verification.
- The batch shall be released.
- A copy of the proof and documentation will be retained in the RECREATION office. Documentation shall be retained with batch number noted. Supporting documentation will be made available for inspection and audit by the Finance Office upon request.
- The cash drawer shall be locked in the safe each night.
- The original proof and funds will be turned over to the Finance office on a daily basis.
- Finance will stamp received and initial the deposit.
- The Finance Office will do a final verification prior to depositing the funds with the bank.
- Finance will post the batch and retain the proof and documentation with all others in the Finance Office for the number of years required by record retention.

Ice Rinks

Use of the cash registers

- Get start up cash from Safe.
- When starting shift, turn Key and Enter clerk #
- Verify cash drawer as noted above.
- Complete Saratoga Springs Ice Rink cash/check log sheet filling in date, rink, session(s), hours, start amounts.
- Complete Recreation Department Ice Rink Daily Deposit Summary date & day.
- Make sure there is cash register tape in the cash register.
- Properly enter receipt as cash or check for proper indication on the receipt for the customer.
- For each transaction make sure press correct key for admission, subtotal or “CA/AT/NS” key, insert money into drawer, give correct change, if any, and close drawer.
- Ensure that all hands are stamped to evidence proof of payment.
- If a person is skating for free for any reason, list them on the Saratoga Springs Daily Ice Rink Daily Free list.
- Note the check on the Saratoga Springs Ice Rink cash/check log sheet.
- For a refund, note explanation in discrepancies line include reason (should only be for skate unavailability), session and which accounts. **ONLY SKATE GUARD SUPERVISOR OR SENIOR SKATE GUARD CAN GIVE REFUNDS.**
- For refund, press refund key and press key that corresponds with amount to be refunded.
- At the end of the session – input subtotal numbers on Recreation Department Ice Rink Daily Deposit Summary, including Session, Time, and Rink name.
- At end of shift Z out to cash out register.
- Membership Cards are for City of Saratoga Springs residents only. Application must be completed by the customer, complete card and enter on the Saratoga Springs Daily

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Ice Rink Daily Free list. PROOF IS NEEDED (CITY OF SARATOGA SPRINGS PROPERTY TAX BILL (NOT SCHOOL), OR RENTERS AGREEMENT FOLLOWED UP CHECKING RESIDENCY LIST FROM CITY PLANNER.

Ice Rinks – General Controls

- A sign shall be posted notifying patrons that a hand stamp/receipt will be issued. In the event the register is down, or under other circumstances, a manual deposit form shall be available to assist in the cashing out at times when the register is down.
- When any one of those employees separates from the City, the combination to the safe shall be changed.
- Money collected at the ice rinks shall be picked up Monday through Friday, excluding holidays, by a Recreation Administrative employee. It shall be reviewed and verified by the Recreation Administrative employee and initialed prior to inputting into the register.
- An employee shall be on site to collect money from adult public figure skating, open adult figure/open figure with lesson, open adult public, open adult public speed skating, open public skating, family skate, and sign in sheets for open stick and open adult hockey.
- The late fee policy shall be utilized for all user groups that are billed monthly.

Youth Parking

- The youth parking program shall use a pre-numbered parking receipt for patrons with a matching pre-numbered tear off stub for the employee to turn in to Coordinator/Supervisor with daily collections.
- The Coordinator/Supervisor shall review all employees' collections to ensure amount collected matches amount of tickets sold. Missing or damaged tickets should be documented. A deposit transmittal sheet totaling all collections for the day will be used by the Coordinator/Supervisor to remit daily funds to Finance.
- Youth parking money shall be brought directly to ~~Finance during the week and to the Police department on weekends. On Monday Finance will pick up the deposits from the Police Department. Amounts will be verified by Finance before deposited. A receipt will be placed in recreation office box following verification and deposit. The recreation center or the police station. It shall be reviewed and verified by the Recreation Administrative employee and initialed prior to inputting into the register.~~

Skate Shop, Locks, and Racquet/Pickle Ball Rental

- All rental fees and other service fees shall be processed through a register and a receipt and/or hand stamp given to every customer. A sign shall be posted notifying customers they will be issued a receipt or hand stamp.
- A fee schedule shall be posted for customer reference.
- All items rented shall include an inventory control number.
- All rental items shall be signed out with name, date, phone number, and control number logged. Notation shall be made when the item is returned.

General Controls:

Donation of City Goods or Services

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There shall be no donation of City goods or services unless previously approved by the City Council. For instance, ~~Police or Fire Service~~ rental of recreation facility can not be provided to an organization free of charge with out prior approval by the City Council. All goods and services shall be charged according to the fees established by the City Council.

Monthly Financial Reports

Recreation will provide Finance with copies of the monthly financial reports.

Scholarships

Scholarships shall be awarded based upon a fee schedule approved annually by the City Council. A log shall be maintained of all scholarship awards including dates, names, addresses, amounts, type, status, etc.

Inventory

- An annual inventory shall be conducted of all sport supplies; skate shop rental items, racquet ball rental items, etc.
- The inventory shall include the date counted, item name, number of items, condition, etc.
- Items signed out at the time of inventory shall be included in the inventory.'
- Equipment shall be signed out with name and date logged. Return date shall also be documented. Items not returned will be investigated and documented.
- Perpetual failures to return items will be pursued by the Recreation Director.
- A copy of the inventory shall be provided to the Director of Finance.

Donations Received by City

All donations received by RECREATION shall be accepted by the City Council in accordance with City's Gift and Donations Policy.

Annual Fees

All fees shall be adopted annually by the City Council. Any changes during the year should be brought to the Council prior to implementation.

Budget Amendments

Any funds received by RECREATION, which require a budget amendment, shall be put in the RECREATION register and an amendment request submitted to the Deputy Commissioner of Finance in accordance with the Budget Amendment policy.

Addition of New Revenue

Additional revenue RECREATION wishes to institute shall be brought forth to the Finance Office first to establish and adopt procedures, controls, fees, etc.

Contracts

Recreation will work with the City Attorney's office to review periodically the necessary contracts for rental facilities and any other applicable services.

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Accounts Receivable

A list of past due accounts receivable shall be maintained and updated on a regular basis and kept readily available for all recreation staff collecting and registering for services. Delinquent accounts must be paid in full before any recreation services may be used.

Collection of delinquent accounts will follow the accounts receivable collection policy.

At the completion of each fiscal year, December 31, a list of open accounts receivable will be provided to the Director of Finance indicating such things as name, fee type, amount, principal, interest, billing date(s), collection attempts, etc.