

**INTERNAL CONTROLS FOR CASH RECEIPTING
AT THE VISITOR CENTER**

Dated: 06/02/10

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All items receipted by the Visitor Center will follow the procedures documented below. In addition, MUNIS will be used to bill for various services through General Billing. A centralized billing location will allow VC to be aware of all services being billed for and be able to track delinquencies to various reports, such as aging reports.

Specific Internal Controls

- Tour receipts must be indicated in a log containing company or individual name, check number, date received, and date deposited with Finance. Tours which can be billed shall be done so at the time of booking according to the general billing procedure below. Step on Tours and School tours typically will be invoiced and prepaid. Walking Tours and Special Tours will require the purchase of a ticket prior to the start of the tour. The tickets should be pre-numbered with a portion to be retained by the VC and a portion for the customer. A Daily Tour Deposit Slip shall be completed following the tour and deposit made daily to Finance. The deposit shall include Date, time, Guide name, Staff initials, # of tickets sold, # of children, total amount collected, guide initials, charge code, and deposit date. The VC initials shall indicate verification of the number of tickets sold, amounts collected, etc. Any discrepancies shall be resolved prior to deposit. Damaged, out of sequence, or other ticket issues shall be documented on the slip.
- Brochure membership funds must be indicated in a log containing company renewal information, check number, date received, and date deposited with Finance. All payments shall be deposited with Finance by memorandum according to Finance Policy and Procedure manual and a copy of the form submitted with the deposit.
- The vending machine shall be emptied at the beginning of each month. The deposit should be remitted to Finance with a memorandum according to Finance Policy and Procedure manual. The memorandum shall indicate the date the machine was emptied, who emptied it, breakdown of money, etc. The fee charged for water shall be approved by the City Council as stated below under Annual Fees.
- Rental fees must be indicated in a log containing contact information, check number, date received, date deposited with Finance. All payments shall be made by check, no cash accepted. All payments shall be deposited with Finance by memorandum according to Finance Policy and Procedure manual and a copy of the form submitted with the deposit.
- For payments received which were originally invoiced through general billing, a copy of the invoice shall be retained by VC with the deposit date noted and a copy given to Finance with the deposit.
- Any supporting documentation shall be retained with deposit date noted.

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- Receipts unable to be deposited each day due to insufficient information, or for other reasons, shall be locked in the safe each night.
- A sign shall be posted in the VC office notifying people that they will be issued a receipt.
- A preprinted receipt book shall be kept on hand in the event a customer requests a receipt. The receipt shall include customer name, employee name, date, received from, dollar amount, and method of payment.
- All receipts collected by the VC shall be remitted to Finance on a daily basis. A memorandum shall be used for all receipts except, General Billing items, as described in the Finance Policy and Procedure Manual. The memorandum should include charge code, date, cash, check and grand totals, etc. The VC shall attach the necessary documentation to each memorandum.
- The invoice number shall accompany the GB receipt if payment is received at the VC and will be provided to Finance Office separately from other deposits.
- Any discrepancies shall be noted and rectified prior to submitting the deposit to Finance.
- Items unable to be processed each day due to insufficient information, or for other reasons, shall be locked in the safe each night.
- Access to the safe shall be limited to only necessary personnel and the door shall remain ~~shut~~ closed and locked at all times. The knowledge of the combination to the safe shall be limited to the VC staff handling funds. When any one of those employees separates from the City, the combination shall be changed.
- Finance will stamp received and initial the deposit.
- Finance will verify the amount of deposit, process through the register and leave a MUNIS receipt in the VC box in the Finance office. Finance will deposit the funds with the bank.
- Finance will retain the deposit documentation with all others in the Finance Office for the number of years required by record retention.
- VC will retain the receipt with their copy of the deposit memorandum.

General Billing – MUNIS

Items to be included in general billing are Step-On Tours, School Tours, and any other fees which need to be invoiced.

Invoices shall be created at the time the tour is booked.

[For instructions on creating a general billing invoice, refer to the “How to do General Billing Document” on the public drive under Finance. In addition:](#)

- ~~Create a customer number at customer file maintenance, if one does not already exist, and enter in the pertinent information such as name, address, etc.~~
- ~~After the customer number is created an invoice can be created at invoice entry and proof. (General Billing instructions are available on the public drive.) This will require using the proper AR and charge codes, which can be obtained from Finance. All payments shall be directed to the Commissioner of Finance.~~
- ~~Upon completion of invoice entry, verify the information is correct and check totals at batch screen to verify number of invoices and dollar amount. It is important to~~

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~~double check all information to ensure the proper amount is billed to the correct customer before mailing.~~

- ~~• To print invoices go to print invoices. Enter in the invoice number range from invoice entry proof and print on plain paper. Prior to mailing, review invoices to ensure they are correct. If an error is found, either perform the appropriate maintenance or cancel the invoice. For any adjustments made to an invoice which require a posting to the general ledger, a copy of the report must be provided to the Director of Finance.~~
- A copy of the invoice shall be provided to Finance to process receipt of funds. A copy of the posting of any maintenance performed on an invoice must be given to the Director of Finance.
- Duplicate invoices can be printed and reports can be generated detailing who is delinquent, how many days past due, and by general ledger account.
- Delinquent accounts shall follow the City's receivable collection policy.
- Copies of the invoices should be retained where any VC employee accepting payment can access.
- Finance will provide the VC notification when payment has been receipted.
- In the event MUNIS general billing is unavailable at the VC, invoices shall be created, ~~and~~ retained and collected accordingly.

General Controls:

Contracts and Notices

VC will work with the City Attorney's office to draft the necessary contracts for rental of the facility and any other applicable services. In addition a notice shall be drafted and posted regarding responsibility for tours.

Donation of City Goods or Services

There shall be no donation of City goods or services unless previously approved by the City Council. For instance, use of the center 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.

Donations Received by City

All donations received by VC shall be accepted by the City Council in accordance with City's Gift and Donation 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 the VC, which require a budget amendment, shall be deposited with Finance and an amendment request submitted to the Deputy Commissioner of Finance, timely and in accordance with the Budget Amendment policy.

Addition of New Revenue

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

Accounts Receivable

In the event MUNIS is not utilized for General Billing, a list of past due accounts receivable shall be maintained and updated on a regular basis and kept readily available for all VC staff collecting and registering for services. Delinquent accounts must be paid in full before any additional 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.