

DHHS POLICIES AND PROCEDURES

Section II:	Budget and Analysis
Title:	Cash Management Plan
Chapter:	Management of Receipts, Receipts, Required Components of DHHS Cash Management Plan Responsibilities Matrix Supplements
Current Effective Date:	8/1/02
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The Cash Receipts Section of the Cash Management Plan Responsibilities Matrix Supplement (matrix) will be completed by the Accounts Receivable Section of the Department of Health and Human Services (DHHS) Controller's Office and each division, facility or school that has any employees that are responsible for performing the below listed cash receiving functions. The following list of cash receiving tasks must be assigned to separate employees to assure proper internal control. The matrix is to be updated and forwarded to the DHHS Controller for approval whenever physical locations or the assignment of listed tasks to positions changes. The matrix forms and instructions for their completion are available in hard copy (see Attachment 16) or Excel workbook format from the DHHS Controller's Office Accounts Receivable Section. Any changes to a division, facility or school approved matrix must be approved by the DHHS Controller.

1. All cash receiving sites including locations that open and log mail receipts must be listed in the matrix. A separate employee in each location designated as a mail cash receiving site must be assigned responsibility for opening mail and preparing the DHHS Mail Cash Receipts Log for all mail receipts (see Attachment 6). The DHHS Mail Cash Receipts Log must be turned in with the cash items collected to a designated cashier. If more than one site receives mail or cash items, the matrix must list the site location, position number(s) and types of cash items each receives.
2. A separate employee(s) must be assigned the duties of cashier for each location that is authorized to make deposits.
3. A separate employee(s) must be designated to complete the NCAS coding sheet and enter transactions into NCAS or personal funds accounts. This employee(s) must be separate from the employee who receipts the cash items (cashier) and prepares the mail log. If more than one employee prepares remittance coding sheets and enters receipt transactions, the matrix must list the position number and the type of receipts each processes (e.g. administrative, payroll, site drafts, refunds, etc.).
4. An employee(s) must be designated to enter the deposit into the State Cash Management Control System.

5. An employee(s) must be assigned responsibility for delivery of the deposit to the state treasurer or designated depository and returning the stamped deposit ticket to the cashier.
6. An employee(s) must be designated to reconcile the DHHS Mail Cash Receipts Log to the state treasurer deposit verification and NCAS.
7. An employee(s) must be designated to process patient personal fund withdrawals and post to the patient personal fund accounts. A separate employee not associated with accounting for patient personal funds is to be assigned responsibility for monthly auditing of patient accounts.
8. An employee(s) must be designated to sell athletic tickets and/or meal tickets and complete the daily sales report to be turned in to the cashier with the cash received for ticket sales daily.
9. An employee(s) must be designated to determine the federal and state cash requirements for each disbursement cycle.
10. An employee(s) must be designated to request federal cash draws for each grant program.
11. An employee(s) must be designated to compute and record in the appropriate NCAS accounts earned federal and other contract revenue monthly prior to closing of NCAS.
12. An employee(s) must be designated to balance NCAS cash receipts monthly with each subsystem that serves as a source system for posting transactions to NCAS or that maintains subsidiary detail information.

For questions or clarification on any of the information contained in this policy, please contact [The Office of the Controller](#). For general questions about department-wide policies and procedures, contact the [DHHS Policy Coordinator](#).