



Applies To: **UNMCC**  
 Component(s): Fiscal Services, Patient Services, General Services  
 Responsible Department: Fiscal Services

Title: <b>Cash Handling</b>		<b>Procedure</b>			
<b>Patient Age Group:</b>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> All Ages	<input type="checkbox"/> Newborns	<input type="checkbox"/> Pediatric	<input type="checkbox"/> Adult

**DESCRIPTION/OVERVIEW**

This procedure describes the distribution and control of petty cash funds and deposits to reduce risk and ensure accountability.

**REFERENCES**

- UNMH Petty Cash Procedures
- UNMH Deposit Collection
- UNM Cash Management #7200
- UNM Petty Cash Fund #7210

**AREAS OF RESPONSIBILITY**

- Fiscal Services issues petty cash funds to Cashiers
- Cashiers maintain funds in accordance with procedure and attached contract
- Cashiers make daily deposits as outlined by procedure
- Fiscal Services collects and transports deposits with assistance from General Services personnel

**PROCEDURE**

1. Fiscal Services will issue petty cash funds to employees who may need them for change or payment of patient assistance requests (cashiers). Cashiers will sign the attached contract acknowledging receipt of the funds and agreeing to maintain them as stipulated.
2. Banks will be secured by each cashier in the safety deposit box assigned to them when not in use. Only two keys will exist for each safety deposit box, one will be issued to the cashier; the other will be maintained by the Fiscal Services department for audit purposes. No individual from Fiscal Services will access a safety deposit box without a witness.
3. Daily deposits will be made by cashiers in the drop safe. Each deposit will be logged and witnessed. See attached example of drop log.
4. Deposits will always be collected from the drop safe by two employees. The contents of the drop safe will be verified against the drop log and any discrepancies investigated immediately. Cash must be transported from the clinics either with an escort, in a locked bag that the courier does not have access to, or by a professional courier service.
5. Cashiers at an Offsite Clinic may be asked to make deposits directly with Bank of America. When this occurs, the cashier must return the Daily Detail Summary, a copy of all checks deposited, a copy of the deposit slip and a deposit receipt from the bank to the Fiscal Services department as soon as possible.
6. Cashiers who use petty cash to fund patient assistance requests must complete all necessary paperwork associated with the Petty Cash Form that will be used to obtain

reimbursement of the funds. A copy of the Petty Cash Form should be kept in the cashier's bank to verify disbursement of funds in the event of an audit. The original paperwork should be logged and dropped in the safe for final processing by Fiscal Services. Once the processing has been completed, Fiscal Services will return the cash to the cashier and remove the copy of the Petty Cash Form from the cashier's bank.

**DEFINITIONS**

None

**SUMMARY OF CHANGES**

Replaces 2005 document of the same title.

**RESOURCES/TRAINING**

Resource/Dept	Internet/Link
Fiscal Services	

**DOCUMENT APPROVAL & TRACKING**

Item	Contact	Date	Approval
<b>Owner</b>	Chief Financial Officer		
<b>Consultant(s)</b>	Mary Swanson, Fiscal Operations Manager Max Beck, Senior Human Resources Consultant		
<b>Committee(s)</b>	UNMCC Policy, Procedure and Guideline Committee		Y
<b>Nursing Director</b>	Sandi Peacock, RN, MBA		Y
<b>Medical Director</b>	Ian Rabinowitz, MD		Y
<b>Human Resources</b>			N/A
<b>Finance</b>	Bradley Mucek, CFO		Y
<b>Legal</b>			N/A
<b>Official Approver</b>	Russell Dilts, CAO		Y
<b>Official Signature</b>			
<b>Approver (Optional)</b>			
<b>Signature</b>			
<b>Effective Date</b>		10/15/08	
<b>Origination Date</b>		[Month/Year]	
<b>Issue Date</b>	Clinical Operations P&P Coordinator	[Day/Mo/Year]	

**ATTACHMENTS**

Cashier Contract

Drop Log