Procedure Title:	**Procedures for Cash Handling Controls**
Associated Policy:	**10.006 Procedures for Cash Handling Controls**

I. Procedure Purpose

The following procedures outline the internal controls for handling cash to ensure these assets are protected, processed in an accurate and timely manner, and properly reported.

II. Procedure Process

A. Cash Transactions

1. The Department Identification Holder or Project Holder will give authorization to departmental employees to handle cash.
2. All authorized employees must complete Cash Handling Training. For this procedure, "Employee" is defined as: UNT employee, student assistants, custodians and athletic concessions volunteers.
3. An employee is authorized to handle cash once training is complete and the employee's supervisor has completed a Cash Authorization Form.
4. Training will reoccur on an annual basis.
5. If training is not completed, cash handling responsibilities must be suspended immediately.
6. Each authorized employee that has custody of University cash has a fiduciary responsibility to handle all cash transactions appropriately.
    a. Custodians of change funds must comply with UNT Policy 05.006 Background Checks, UNT Policy 05.024 Employment of Staff Employees, and UNT Policy 10.006 Obtaining and Controlling Cash Funds.
7. It is the Department Identification Holder's or Project Holder's responsibility to verify that cash is properly secured, accounted for, and documented in accordance with this policy and internal procedures developed by the department or financially supported student organization.
8. Departments must deposit cash within three business days of receipt, and in accordance with UNT Policy 10.006 Obtaining and Controlling Cash Funds.
9. See template in section C2 of this document for further clarification.
10. Internal Audit, UNT System Treasury, and the Vice President for Finance and Administration or designee are responsible for performing spot audits to ensure all University policies and procedures and departmental processes are adhered to at all times.

B. Separation of Duties

1. Each Department Identification Holder or Project Holder will be responsible for establishing and ensuring a structured separation of duties process be followed at all times.
2. See template in section C2 of this document for further clarification.

C. Written Procedures

1. Each college, school, department, center, and/or institute associated with the university must develop specific, written procedures that must include, but not be limited to the following information:
    a. authorization of person(s) to collect cash;
    b. separation of duties;
    c. off-site cash collection procedures;
    d. maintenance of cash receipt logs;
    e. security and reconciliation of cash;
    f. delivery of approved cash deposit to the Student Accounting c ashiering office;
    g. over/short procedures;
    h. notifying campus authority in the event of loss;
    i. retaining of records.
2. Use the Cash Handling Procedures Template to help with the development of departmental procedures.
    a. This template offers questions to consider when developing a step-by-step process on each department's handling of cash.

D. Overages and Shortages

1. The Department Holder or Project Holder will ensure that cash on hand and cash deposited equals actual receipts as all times.
2. Departments will adhere to their procedures when handling overages and shortages.
3. See template in section C2 of this document for further clarification.

E. Department Holder or Project Holder Responsibilities for Cash Receipts

1. It is the Department Holder or Project Holder's responsibility to track and maintain all cash receipts.
2. Departments will adhere to their specific written procedures on how this is handled.
3. See template in section III of this document for further clarification.

F. Consequences for Noncompliance

1. It is the Department Holder or Project Holder's responsibility to track and maintain noncompliance issues.
2. Departments will adhere to their specific written procedures on how this is handled.
3. See template in section C2 of this document for further clarification.

G. Records Retention

1. It is the Department Holder or Project Holder's responsibility to track and maintain records for the department.
2. Departments will adhere to their specific written procedures on how this is handled.
3. See template in section C2 of this document for further clarification.
4. Contact the Office of Records Management for additional, specific instructions.

III. Revision History

Policy Contact:	Associate Vice Chancellor of Treasury
Date:	March 25, 2026
Dept(s) Involved:	UNT System Treasury, Budget & Analytics
Revision(s):	06/2020, 02/2024, 03/25/2026, 09/04/2026

IV. Examples of Procedure Approved Items

A. Safe

Sentry®Safe X125 Security Safe

Walmart

$99.95

Dimensions: 14 3/5” x 10 3/5” x 16 9/10”

Cubic Foot Capacity: 1.2 cubic feet

Bolting hardware included: Yes

Sentry®Safe 2.28 cu. Ft. Steel Security Safe with Electronic Lock

Home Depot SKU #625399

$273.89

Dimensions: 15.4 in W. x 16.1 in. D x 24 in. H

Cubic Foot Capacity: 2.28 cubic feet

Bolting hardware included: Yes

B. Lock Bag

MMF Industries Locking Security Bag, Navy

Office Depot Item #920645

$29.39

C. Tamper Evident Bag

Harland Clarke Tamper-Evident Single-Pocket Style Plastic Security Bags

Office Depot Item #569989

$38.99

Pack of 100

Dimensions: 9” x 12”

D. Counterfeit Pen

Dri-Mark Counterfeit Detector Pens

Office Depot Item # 424456 Pack of 3

$9.49