

August 19, 2010

CHRISTINE DEFRANCISCO  
Director, Patient Access  
8938

**Subject:***Medical Center Emergency Department Cash Controls Review  
                  AMAS Audit Project 2010-79*

The final audit report for Medical Center Emergency Department Cash Controls Review, Audit Report 2010-79, is attached. We thank all members of the department for their cooperation and assistance during the audit.

Because we were able to reach agreement regarding corrective actions to be taken in response to the audit recommendations, a formal response to the report is not requested. The findings included in this report will be added to our follow-up system. While management corrective actions have been included in the audit report, we may determine that additional audit procedures to validate the actions agreed to or implemented are warranted. We will contact you to schedule a review of the corrective actions, and will advise you when the findings are closed.

UC wide policy requires that all draft audit reports, both printed (copied on tan paper for ease of identification) and electronic, be destroyed after the final report is issued. Because draft reports can contain sensitive information, please either return these documents to AMAS personnel, or destroy them, at this time. AMAS also requests that draft reports not be photocopied or otherwise redistributed.

Stephanie Burke  
Assistant Vice Chancellor  
Audit & Management Advisory Services

Attachment

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**AUDIT & MANAGEMENT ADVISORY SERVICES**



University of California  
**San Diego**

**Medical Center Emergency Department Cash Controls  
August 2010**

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Project Number: 2010-79

*Medical Center Emergency Department Cash Controls  
Audit & Management Advisory Services Project 2010-79*

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Attachment A – UC BUS 49 Residual Risk Analysis

***Medical Center Emergency Department Cash Controls  
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**I. Background**

Audit & Management Advisory Services (AMAS) has completed a review of Medical Center Emergency Department cash processing controls as part of the approved audit plan for Fiscal Year 2009-2010. This report summarizes the results of our review.

The Emergency Department (ED) provides emergency and urgent care to patients at UCSD Medical Centers Hillcrest and La Jolla. When a patient arrives at the Hillcrest ED, an ED technician collects demographic information needed to complete a “quick reg<sup>1</sup>,” which creates a patient case in the Patient Care Information System (PCIS). The ED technician then prepares the patient identification wrist band and prints an admissions agreement form for patient signature, assembles a patient packet and adds the patient to a triage list. At La Jolla, these duties are performed by a Hospital Assistant (HA). The triage nurse then evaluates the patient’s complaint and general condition, and assigns the patient to a bed based on that assessment. Bed assignments are entered into WebCharts, a specialized application that maintains documentation on patients treated in the ED. After the patient has received medical treatment, an HA is alerted through the WebCharts system that the patient is ready to discuss financial issues and make cash payments.

To process a cash payment at either site, the HA accepts the cash, prepares a four-part pre-numbered receipt, enters the amount received and the receipt number in PCIS, and gives the patient a copy of the receipt. The HA also enters the payment information on a transaction log, which is maintained adjacent to a locked cash drawer. There are columns on the transaction log for each type of payment (cash, check or credit card) and two columns for signatures. Each time a payment is received, a second individual countersigns the log. Other copies of the completed receipt are attached to the payment and stored in a locked receptacle inside the locked drawer at either site. At Hillcrest, a deposit is prepared at the end of each 24-hour period, transported to the Main Cashier and deposited in the night repository. La Jolla deposits are stored in the ED drop safe, and transported to the Main Cashier the next business day. Cash on hand at either site rarely exceeded \$2,500.

**II. Audit Objective, Scope, and Procedures**

This objective of this review was to determine whether ED cash handling controls were compliant with Business and Finance Bulletin 49, *Policy for Cash and Cash Equivalents Received* (BUS 49). To achieve the project objective, we performed the following audit procedures:

- Reviewed prior internal audit reports and related documentation;

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<sup>1</sup> A “quick reg” process is used to create a patient care in the registration system without collecting financial information prior to the patient receiving medical treatment in compliance with the Emergency Medical Treatment and Active Labor Act (EMTALA).

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- Reviewed UC BUS-49 and ED policies and procedures governing the handling of cash and cash equivalents;
- Analyzed ED organizational charts, descriptions of staff duties and responsibilities, and management reports;
- Interviewed ED management and staff, and personnel from the Cashier's Office, Medical Center Security, UCSD Staff Education and Patient Financial Services (PFS);
- Conducted a walkthrough of key cash collection processes and witnessed the cash/check handling practices to ensure proper safekeeping and that all checks and similar items were restrictively endorsed;
- Evaluated separation of duties for cash handling;
- Traced a sample of receipts to customer accounts to ensure that the receipts were being credited to the correct account;
- Verified that deposits were submitted to the Cashier's Office timely and posted to ledgers completely and promptly; and,
- Evaluated training received by cashiering personnel.

### **III. Conclusion**

Based on our review procedures, we concluded that ED cash handling controls were adequate to ensure compliance with BUS49 requirements in most areas. ***Attachment A*** provides an assessment of ED compliance with specific requirements of BUS 49 policy.

Opportunities for improvement in cash process documentation, staff cashiering training, and segregation of duties issues are discussed below.

### **IV. Observations and Management Corrective Actions**

#### **A. Cash Custody Logs**

##### **Staff did not consistently sign cash transfer logs.**

Because all Hospital Assistant staff (HAs) work staggered 12-hour shifts, each cash custody transfer log should have at a minimum, two, and ideally three, entries representing cash transfers from one HA or another HA per each 24 hour period. AMAS completed a review of the cash custody transfer logs for 29 days in December 2009. On 11 days, only one change of custody entry was made to the log each day, and two of those entries were incomplete. On three other days, log entries did not include all required information, and change of custody was not logged on one day. During an ED site visit, we noted that cash custody was transferred without logging the transfer. When asked about it, the HA who was relinquishing custody responded that they were busy and did not have enough

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time to log the transfer. Incomplete or missing documentation supporting cash custody transfers diminishes accountability over cash.

**Management Corrective Actions:**

ED Management will:

1. Remind staff about the importance of recording transfers on the cash custody transfer log; and,
2. Review cash custody logs periodically for completeness.

**B. Cash Receipts Control**

**Controls over patient refunds, and blank and/or voided cash receipt forms were inadequate.**

ED staff infrequently process refunds, which are also referred to as “charge backs” if processed to reverse a credit card payment. Some charge backs were processed while the patient was in the ED. Refunds were also processed by ED staff after the patient was discharged from the unit at the request of Patient Financial Services staff. Because HAs are primarily focused on working with patients while in the ED to collect and secure payments, refunds or charge backs required on patient accounts after they leave the ED should be managed by PFS using the normal refund process.

The La Jolla transaction logs reviewed indicated that receipt # 367971 was voided on December 27, 2009, and sent to the Main Cashier’s Office. Although required by policy, a supervisor approval signature was not obtained, and an explanation for the voided receipt was not provided on the transaction log. The ED Manager advised that because a supervisor was not working on every shift, the responsibility for approving voided receipts and payment refunds has not been officially designated.

We also noted pre-numbered receipt forms were not tracked at either location to make certain that all receipts were accounted for. Improper controls over blank receipts and voided transactions could provide an opportunity for misappropriation of cash.

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**Management Corrective Actions:**

1. The PFS Director will require PFS staff to be responsible for processing refunds to ED patients who have been discharged from the unit.
2. ED management will establish a standard procedure for processing voided transactions and payment refunds permitting a second staff member who was not involved in the original cash transaction to sign the documents as the approver.
3. The ED manager will assign the responsibility for tracking pre-numbered receipt forms to the lead technician at each location to make certain that all receipts are accounted for.

**C. Staff Cashiering Training**

**Employees had not completed cash handling training required by BUS 49.**

When AMAS requested ED staff cash handling training records from UCSD Staff Education, they responded that ED employees had not completed the training. The ED Manager stated that employees received in-house cash training but had not completed BUS 49 training because there were components of the training that were not applicable to the work performed in ED. BUS49 requires that staff with cashiering responsibilities be provided training on policy requirements to ensure that they have sufficient understanding of the intent of the policy.

**Management Corrective Actions:**

ED management will:

1. Ensure that ED employees with cash handling work responsibilities complete the BUS49 cash handling training.
2. Obtain a copy of the training certificate for each staff member.

**D. Separation of duties**

**Hillcrest deposits were not prepared and validated under dual custody. In addition, the duties associated with collecting and recording cash at La Jolla were not appropriately segregated.**

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Hillcrest staff responsible for preparing cash deposits stated that they completed deposits alone and that another staff member did not review or sign the deposit forms prior to transferring deposits to the Main Cashier. The ED Manager advised AMAS that separation of duties is difficult to maintain due to staff resource constraints. However, we noted during site visits that at least two HAs were working in each area at all times. The inclusion of two staff in the deposit preparation process would help to prevent lost or stolen cash receipts.

The La Jolla ED transaction verification log included fields for the person collecting and confirming each cash deposit. The purpose of including the confirmation field was to separate the duties for collecting and recording cash payments. AMAS reviewed the La Jolla ED transaction verification log and determined that, with one exception, all the cash collections were confirmed by the person accepting the payment. When one person is performing both duties, cash controls are compromised.

**Management Corrective Action:**

ED management will strengthen segregation of duties by requiring that a second staff member verify cash receipts and cash deposits, except in circumstances when only one ED registrar is on shift due to unscheduled absences.

**E. ED Cash Procedures**

**ED cash handling procedures had not been updated to include organizational changes.**

The ED cash handling procedures provided to AMAS during the audit contained outdated information. For example, the procedures included deposit instructions that stated that the “AP supervisor” and the “PSR” were to take the deposit to the La Jolla Cashier. Because the ED was reorganized, neither of those positions existed in the La Jolla ED at the time the audit was conducted. Also, the deposit summary forms and the cash custody logs used at Hillcrest and La Jolla did not include the same fields.

Current procedures and consistent document formats would help to ensure that staff complete processes as designed.

**Management Corrective Action:**

ED management will update ED cash handling procedures. Procedures will be uniform for both locations and communicated to all employees.

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**F. Opportunities to Collect Cash**

**ED patients were sometimes discharged before staff were able to discuss financial obligations and collect cash.**

During an ED site visit, we noted that when the HA went to talk with a patient, the patient had already left the facility. Apparently, the nurse had discharged the patient before updating the WebCharts system to alert the HA that the patient was available to discuss financial issues. The HA extracted the patient's record on PCIS and made a note in the financial notes that the patient left without being seen by an HA. The ED Manager advised that this was not an isolated occurrence and that patients are discharged without sufficient notice to HAs to collect fees on a daily basis.

**Management Corrective Action:**

ED management will periodically remind ED nurses to update WebCharts prior to patient discharge to ensure that HAs have an opportunity to discuss financial obligations and collect cash prior to the patient leaving the facility.

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**UC BUS 49 Residual Risk Analysis**

BUS 49 Requirement	Policy Citation	Internal Controls in place as of February 10, 2010	BUS 49 Compliant	Residual Risk
<b>Section VIII. PAYMENT CHANNELS - REQUIRED CONTROLS</b>				
Separation of duties must be maintained when cash is received. No single person should have complete control.	VIIIA.1	Hospital Assistants (HAs) accepted cash from customers at the cash desk. At the end of the shift, the outgoing HA counted out the starting change fund with the incoming HA.	Yes	Minimal
Cashiers shall not perform tasks incompatible with cashiering (e.g., collection follow-up of accounts receivable, distribution of payroll or other checks).	VIIIA.1.1	HAs performed other duties related to patient admission and information procurement, which were compatible with cashier tasks.	Yes	Minimal
The person collecting cash, issuing cash receipts, and preparing the departmental deposit shall be someone other than the person performing the monthly review of the General Ledger or the person maintaining accounts receivable records.	VIIIA.1.2	The monthly review of the general ledger was completed by Financial Services staff not assigned to the Emergency Department.	Yes	Minimal
Each cashier shall be assigned a unique identifier not accessible by or shared with other individuals. The unit must provide a cash register drawer, a cash drawer insert or another secure cash receptacle to which only the cashier has access. An individual endorsement stamp or its mechanical equivalent will be provided.	VIIIA.2.1	A single cash drawer was used by all the HAs. However, the cash drawer had an inner locked compartment that was accessible only to the key holder. One staff member had the cash drawer key during each shift. During AMAS' observation, HAs appropriately secured the locked compartment.	Partially	Minimal

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BUS 49 Requirement	Policy Citation	Internal Controls in place as of February 10, 2010	BUS 49 Compliant	Residual Risk
Cashiers must lock all cash in a drawer or secure receptacle whenever leaving the immediate area.	VIIIA.2.2	When an HA left the immediate area, he/she was required to sign out of the cash custody log. During AMAS' observation, HAs were signing custody logs. However, review of the custody logs identified that they were not signed consistently.  <i>(Refer to Audit Report Finding A)</i>	Yes	Minimal
Documentation of cash differences must be maintained for each cashier.  All cash transfers must be documented and the documentation of accountability maintained by category (i.e., currency, checks and other forms of payment).	VIIIA.2.3  IXA.3 (sic)	Cash differences were documented by HAs.  We noted that cash transfers between HAs were documented on transaction logs at Hillcrest and custody logs at Thornton. However, review of the logs showed that custody logs were not signed consistently.  <i>(Refer to Audit Report Finding A)</i>	Yes  Partial	Minimal  Minimal to moderate
Immediately upon receipt, checks must be restrictively endorsed "for deposit only".  Each Cashier must be provided an official endorsement stamp or its mechanical equivalent, identifying the cashier and department.	VIIIB.1  VIIIB1.1	Checks were endorsed immediately upon receipt.  The endorsement stamp was issued to the unit, not to each individual who accepted payments. The minimal number of payments received, and the creation of patient identifying documentation during	Yes  Partial	Minimal  Minimal

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BUS 49 Requirement	Policy Citation	Internal Controls in place as of February 10, 2010	BUS 49 Compliant	Residual Risk
		the cash collection process mitigated the risk of misappropriation.		
An official University cash receipt shall be recorded for each collection. A copy of the receipt shall be provided to payers making an in-person payment and to payers making currency and coin payments through the mail. Although receipts shall be produced for check payments received through the mail, the mailing of a receipt to the payer is only required when the payer has requested a receipt.	VIIIB.2	A four-part receipt was prepared for each transaction. One copy was provided to the patient, regardless of payment type. Staff in the Emergency Department did not receive payments by mail.	Yes	Minimal
Reductions of recorded cash accountability, e.g., voids and refunds, must be supported by all copies of the document involved, explained, and approved in writing by the cashier's supervisor at the time of occurrence where practical, but no later than the end of the day.	VIIIB.4	Emergency Department staff processed credit card refunds (also referred to as "charge backs") while a patient was still in the unit, or after the patient was discharged from the unit at the request of Patient Financial Services.  Voided receipts associated with refunds were documented on a transaction log and also on the daily deposit log. A supervisor's signature was not obtained at the time of occurrence.  <i>(Refer to Audit Report Finding B)</i>	Partial	Minimal to Moderate

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BUS 49 Requirement	Policy Citation	Internal Controls in place as of February 10, 2010	BUS 49 Compliant	Residual Risk
A collection not recorded on cash register of point of sale equipment must be recorded on a an official pre-numbered, multiple-part Cash Receipt	VIIIB.5	Each Emergency Department payment was recorded on an official pre-numbered, multiple-part Cash Receipt.	Yes	Minimal
The receipts must be used sequentially	VIIIB.5.1	Receipts were used sequentially.	Yes	Minimal
All voided receipts must be retained (i.e., not given to the customer) and have signed approval by a supervisor.	VIIIB.5.3	All voided receipts were documented on a transaction log as well as the daily deposit log. The supervisor’s signature was not obtained at the time of occurrence.  <i>(Refer to Audit Report Finding B)</i>	No	Minimal to Moderate
Electronic Based Cashier Point of Sale Equipment must meet the University security and operational standards, which are:	VIIIB.6	Units used credit card machines for credit card transactions. All other transactions were manual.	Yes	Minimal
All cash registers and point of sale equipment must produce a cash receipt with campus identifier for each customer.	VIIIB.6.1	Cash registers were not used—credit card machines issued a unique receipt.	Yes	Minimal
The cash-recording equipment must be controlled by unique consecutive numbers generated automatically and recorded with each transaction, as well as imprinted on the	VIIIB.6.3	Credit card machines issued a unique receipt.	Yes	Minimal

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BUS 49 Requirement	Policy Citation	Internal Controls in place as of February 10, 2010	BUS 49 Compliant	Residual Risk
customer receipt.				
The numbering mechanism providing consecutive transaction number control must be accessible only to the manufacturer's service representative or appropriate personnel who are independent of that cashiering station.	VIIIB.6.4	Transaction numbers were unique and issued by the credit card processor. Emergency Department staff and administrators were not permitted to edit transaction numbers.	Yes	Minimal
Each cashier/remittance processor must be assigned a unique identifier that is not accessible to other individuals. A cash register drawer, cash drawer insert, and an endorsement stamp or its mechanical equivalent must also be provided.	VIIIB.6.5	Remittance processing stamps were shared among Emergency Department staff. However, at any given time, only one person had responsibility for accepting payments.	Yes	Minimal
<b>Section IX. PHYSICAL SECURITY</b>				
Excess cash must be removed from the cash register drawer during the business day and transferred to a secure cash handling area/vault. See Policy IX.6, below.	IX.1	At the end of each HA's shift, custody was transferred to incoming Hospital Assistant.	Yes	Minimal
At the close of business, all cash must be secured as described in Policy IX.6, below.	IX.2	N/A—ED sub-cashiering units were 24-hour operations.	Yes	Minimal
Cash and cash equivalents must be locked in a secure receptacle or safe at all times	IX.4	Cash and cash equivalents were locked in a secure receptacle or safe at all times.	Yes	Minimal

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BUS 49 Requirement	Policy Citation	Internal Controls in place as of February 10, 2010	BUS 49 Compliant	Residual Risk
except when signed out by a cashier for working cash.				
<p>Each campus shall use lockable receptacles or burglarproof/fire resistant safes to store cash based on the following cash limits:</p> <ol style="list-style-type: none"> <li>1. Up to \$1,000 in a lockable receptacle</li> <li>2. From \$1,001 to \$2,500 in a safe</li> <li>3. From \$2,501 to \$25,000 in a steel-door safe, with a door thickness of not less than 1 inch and wall thickness of not less than ½ inch</li> <li>4. From \$25,001 to \$250,000 in a class TL-15 composite safe or better</li> <li>5. Over \$250,000 in a class TL-30 steel or better safe.</li> </ol> <p>Deviation from these procedures may jeopardize the University's liability coverage.</p>	IX.5	<p>Hillcrest used a lockable receptacle for storing cash. Deposits were dropped into the Main Cashiering vault every 24 hours.</p> <p>Thornton used a lockable receptacle for storing cash and stored deposits in a safe for transport to the Cashier the next business day.</p>	Yes	Minimal
If more than \$2,500 in cash and securities is regularly on hand, the cash handling unit shall install a manual robbery alarm system must be installed for use during business hours to alert campus police (or the local police department for off site locations) if an irregularity occurs.	IX.6	Hillcrest did not have an alarm system installed. There was a panic alarm installed at the Thornton triage area. However, cash on hand rarely exceeded \$2,500 at either location.	Yes	Minimal to Moderate

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A safe's combination must be changed whenever a person who knows the combination leaves the employ of a cash handling unit. In addition, the combination must be changed at least once a year. Documentation must be maintained showing the date and the reason for the combination changes.	IX.11	Safe combinations were not used. At Hillcrest, cash collections were stored in a locked drawer and were not retained overnight. The safe in Thornton used two keys—one was kept in the cash drawer, Medical Center Security had the other. Both keys were required to open the drop safe.	Yes	Minimal
Campuses will develop and deliver cash handling training to all employees who handle cash. The training will include what to do in the event of a campus emergency. The training will be offered: <ul style="list-style-type: none"> <li>• When a new employee commences work in a cash handling job; and,</li> <li>• At least once per year for all cash handling employees to refresh knowledge concerning policies, procedures and techniques and to provide updated information on internal and external policies.</li> </ul>	IX.15	Cash handling training certificates were not provided.  <i>(Refer to Audit Report Finding C)</i>	No	Moderate
Sub-Cashiering Stations and Cash Handling Departments will transport cash and cash equivalents to a Main Cashiering Station using the following methods:	IX.17	Hillcrest deposits rarely exceeded \$2,000. Due to the close proximity of the sub-cashiering unit to the Main Cashier, deposits were walked to be deposited by	Yes	Minimal

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<p>By secure armored car service</p> <p>By employees, in dual custody, transporting (walking or driving) the deposit to the Main Cashiering Station. If the deposit is in excess of \$2,500, employees should be escorted by a Campus Security or Police Officer</p> <p>For endorsed checks and cash equivalents only, deposits may be put into the Campus Interoffice mail and sent to the Main Cashiering Station. The Depositing location should make copies of all checks and cash equivalents put into the Interoffice Mail in case the deposit is lost and needs to be reconstructed.</p>		<p>two staff members.</p> <p>One HA and one Security Officer jointly transported Thornton deposits to the Main Cashier's Office.</p> <p>Interoffice mail was not used to make deposits.</p>		
<b>Section X. PREPARING DEPOSITS AND TRANSFERS TO BANKS</b>				
<p>Deposits must be validated and prepared under dual custody at all times in a safe and secure area.</p>	<p>XA.1</p>	<p>Deposits were prepared in a secure area at both locations. However, deposits were not prepared under dual custody. The locked door at Hillcrest was accessible via a key pad lock; however, access cannot be monitored because the code to the key pad is known to several employees.</p>	<p>Partially</p>	<p>Minimal to Moderate</p>

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BUS 49 Requirement	Policy Citation	Internal Controls in place as of February 10, 2010	BUS 49 Compliant	Residual Risk
		<i>(Refer to Audit Report Finding D)</i>		
The validation and preparation of cash deposits must not be visible outside of the deposit handling area.	XA.2	The deposit preparation areas were not visible outside of the deposit handling area.	Yes	Minimal
A report of cash collections signed by the preparer must accompany each deposit to a Main Cashiering Station from a Cash Handling Department or Sub-Cashiering Station.	XA.3	The depositor prepared and signed a Daily Cash Recap and Deposit Advice, and attached the daily transaction log.	Yes	Minimal
Current day collections of Main Cashiering Stations must be deposited the same day, or at a minimum on the following business day.	XB.1	Current day collections were deposited the same day at Hillcrest, and the following business day at Thornton.	Yes	Minimal
Collections at Sub-cashiering Stations and Departments shall be deposited at the designated Main Cashiering Station at least weekly or whenever collections exceed \$500.	XB.2	Deposits were submitted to the Main Cashier on a daily basis.	Yes	Minimal