

PASADENA INDEPENDENT SCHOOL DISTRICT
FINANCIAL COMPLIANCE

Cash Handling Self Assessment

School/Department _____ Date _____

The purpose of this self-assessment is to provide you with a tool to evaluate your existing processes and controls and to identify any risk of loss through error, noncompliance or theft. Please use this tool to self-evaluate your campus/department for compliance with District policies and guidelines and to make improvements where necessary. If you need assistance, please contact Financial Compliance at 713-740-0025 or 713-740-0950.

Test Assessment		Yes or No	Self-Identified Recommendations for Improvement for assessment where "No" was answered
Receiving Funds			
A	Is cash always received by an authorized collector other than the secretary/ bookkeeper whenever possible?		
B	Are monies received always receipted in cash collection system at time money is received?		
C	Does secretary/bookkeeper verify that check is made payable to PISD or campus, endorse with "For Deposit Only" then receipt immediately after receiving check?		
D	Are receipts signed by the authorized collector and the secretary/bookkeeper?		
E	Are receipts coded to the correct general ledger account, activity and allocated to the correct cash collection?		
F	Are deposits made as often as stated in the Business Office Procedure Manual according to the campus level?		
Safeguarding Funds			
G	Is staff using blue locking bags to secure collected money and is each collector issued their own bag?		

H	Does secretary/bookkeeper keep a log of blue locking bags that are issued to staff?		
I	Are personal and District funds always kept separate?		
J	Is staff careful to never handle or store funds from external organizations?		
K	Is campus safe in a secure area that has limited access and being utilized to secure money pending a deposit?		
L	Is safe bolted in a safe area?		
M	Is safe locked at all times when unattended?		
N	Are safe combinations and/or keys restricted to a minimum number of staff?		
O	Is there a designated administrator on campus who has the combinations and/or keys to all safes?		
P	Are safe combinations and keys changed at the transfer or termination of key employees or based on other security reasons?		
Transporting/Counting			
Q	Is cash always counted in a private secure location and transported securely during normal working hours?		
R	Are monies that need to be taken off campus always transported by armored car or Pasadena ISD police officers?		
S	Does the person accepting a deposit bag sign the log each time the bag changes custody?		

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Revised Sept. 2022