

**TAMU AGRILIFE**

**ANALYSIS OF CASH RECEIPTS DUTIES**

UNIT \_\_\_\_\_ DATE \_\_\_\_\_

TASK	CURRENT	OPTION 1	OPTION 2	OPTION 3
PREPARE A/R INVOICES				
MAIL A/R INVOICES				
PLACE INVOICES IN "O/S" FILE OR POST TO LEDGER				
OPEN MAIL				
ENDORSE CHECKS				
ENTER INTO LOG				
PREPARE RECEIPT				
PREPARE DEPOSIT FORMS				
MOVE INVOICE TO "PAID" FILE OR POST TO LEDGER				
DELIVER DEPOSIT				
POST TO LOCAL RECORDS				
COMPARE LOG TO FAMIS ENTRY				
FAMIS RECONCILIATION				
REVIEW OF RECONCILIATION				

"SKIMMING" OF FUNDS AT INITIAL POINT OF RECEIPT CAN NOT BE TOTALLY PREVENTED UNLESS TWO EMPLOYEES ARE INVOLVED. CUSTODY AND RECORDING FUNCTIONS SHOULD NOT BE ASSIGNED TO THE SAME EMPLOYEE IF POSSIBLE. IF IT IS IMPOSSIBLE TO SEGREGATE THESE DUTIES, MAKE SURE THAT OTHER EMPLOYEES ARE INVOLVED IN THE PROCESS SO THAT NO MISAPPROPRIATION CAN TAKE PLACE.

**CURRENT:**

**OPTION 1:**

**OPTION 2:**

**OPTION 3:**