

Policy and Procedure for Two Person Integrity

Ohio University Campus Recreation

July 30, 2009

Purpose; This document will provide a guideline to be followed to accomplish the integrity for the deposit processes within Campus Recreation at Ohio University by using two persons.

Policy; Establish two- person integrity and ensures appropriate deposit process is followed.

Procedure; Safe combinations and keys for locked boxes in side of safe are to be held by the Accounting Associate and staff; they will not have access to the key for the locked deposit bags. The designated key holders will not have the safe combinations or keys to locked boxes in side of the safe, but will have access to the key to the locked deposit bags. Designated key holders will be assigned by the Business Unit Manger. There should be three assigned key holders and one alternate.

Daily receipts are gathered by students and supervisors of the facilities and placed in a locked box in a safe at each facility (see Policy and Procedure for Closing work stations).

The following day Accounting Associate will make the “run” to collect the receipts from the various facility safe locked boxes and return to the Business Office to complete the deposit. The locked deposit bag will be opened by a designated person in the business office in front of the two people who will be counting the deposit. The key to the bag will be returned to the appropriate area for safe keeping.

Deposits are to be counted by Accounting Associates and receptionist simultaneously, but the two persons are to remain in the same room until all monies are counted and verified. The deposits will be signed and dated by each person.

The Business Manager will have the responsibility of checking the deposit’s back up information by verifying that the BNW/Fusion reports match the deposit information and amounts. Some deposits may have overage and shortage amounts that will factor into the final amount that is deposited.

After checking deposits the Business Unit Manager will initial, date and put the deposits in Accounting Associate office for verifying by receptionist with the confirmation deposit slip received from the Bursars office.

Once deposits are verified, they will be filed in a locked cabinet in the business office. The money will be taken to the Bursars Office everyday for deposit.