

GEORGIA DEPARTMENT OF CORRECTIONS  
**Standard Operating Procedures**

**Policy Name:** Cash Management

**Policy Number:** 406.22

**Effective Date:** 5/7/2020

**Page Number:** 1 of 4

**Authority:**  
Commissioner

**Originating Division:**  
Administration and Finance  
Division (Financial Services)

**Access Listing:**  
Level I: All Access

**I. Introduction and Summary:**

This policy provides guidance for the proper handling, deposit, and recording of all receipts in TeamWorks, thereby providing sound internal controls over cash receipts.

**II. Authority:**

A. O.C.G.A. §50-18-90, *et seq.*;

B. State Accounting Office SOP: CM-100009 Cash Receipts; and

C. ACA Standards: 2-CO-1B-06, 1-CTA-1B-05, 5-ACI-1B-07 (ref. 4-4031), 5-ACI-1B-09 (ref. 4-4033), 5-ACI-1B-10 (ref. 4-4034), and 4-ACRS-7D-21.

**III. Definitions:**

A. **Cash Receipts** - Any monies (e.g., checks, cash, warrants, credit or debit card amounts, or Electronic Funds Transfers) received by the state.

B. **Mobius Luminist** - An intuitive, modern, web-based user interface that provides users the ability to quickly and easily search, access, view, download and store enterprise content indexed and archived by the Mobius View Direct Repository.

C. **Record of Cash Receipts** - Receipts may be a pre-numbered receipts form; a summary of pre-numbered license tickets or permits issued; a cash register tape; a mail room log; or some other remittance advice.

D. **TeamWorks Accounting System** - The State of Georgia's financial system. TeamWorks operational responsibility includes the development, operation, maintenance of uniformity, and management of the state's accounting, payroll, and human capital systems.

E. **Office of the State Treasurer** - The cash and investment manager for the State of Georgia.

F. **Allotment Request Intranet System (ARIS)** - Web based program utilized to ensure funding needs and requests of the Agency.

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**IV. Statement of Policy:**

- A. All cash receipts shall be deposited in bank accounts approved by the Office of Treasury and Fiscal Services within one business day. An effort shall be made to deposit cash receipts received on the last business day of the month by close of business that day.
- B. Prior to deposit, funds shall be stored in a secure, locked, location that is only accessible by limited staff. Bank deposits and TeamWorks Accounts Receivable deposit entries must be processed on the same business day, when feasible.
- C. No one, individual employee shall complete two of the following duties: establish and maintain accounts receivable records, open mail and receive cash or checks, prepare deposits for the bank, or enter receipts into the PeopleSoft system.
- D. All cash received must be controlled with pre-numbered cash receipts, cash register tape, or an equivalent method. Cash must be properly safeguarded, with access to cash limited to the minimum number of employees.
- E. All cash receipts must be restrictively endorsed upon receipt.
- F. A check log or similar documentation must be maintained that includes sufficient information to ensure all receipts are deposited and, should the need arise, the ability to reconstruct a deposit (i.e. check lost in transit or by the bank.)
- G. Cash collections must be reconciled to totals recorded for cash receipts by personnel with no access to cash.
- H. An independent employee must review and approve the daily deposits before making the bank deposit.
- I. All documentation related to deposits must be maintained to establish proper audit trail.

**V. Statement of Policy and Applicable Procedures:**

- A. Cash in the Agency Operating and Payroll bank accounts shall be maintained at the minimum amount required to cover current operations.

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1. The Accounts Receivable Manager verifies the operating bank account balance daily by accessing the account online.
  2. The TeamWorks Query “Payable Due Proof” is run to determine the total payments that will be issued in the next two business days.
  3. The Accounts Receivable Manager then goes to the Office of State Treasurer, ARIS, website to request the needed amount of funds.
  4. The Accounts Receivable Manager verifies the payroll bank account balance five business days prior to payday.
  5. The appropriate Mobius Luminist payroll reports are reviewed to determine the total funding requirements for payroll.
  6. The Accounts Receivable Manager then goes to the Office of State Treasurer, ARIS website to request the needed amount of funds.
- B. Incoming checks are logged by an independent staff member prior to being given to Accounts Receivable staff.
- C. Accounts Receivable staff shall prepare the checks via restrictive endorsement for deposits. All checks are electronically deposited via remote depositing.
- D. Bank deposit amounts are compared daily to the deposits recorded by the bank. This is done by reviewing the deposit activity reflected in the bank’s official website. Bank deposit amounts are also compared to the log prepared by the independent staff member to ensure all monies received are properly accounted.
- E. The Accounts Receivable staff shall utilize the Cash Receipt Journal in Mobius Luminist to verify that all transactions were recorded correctly in the Accounts Receivable module.
- F. A monthly bank reconciliation is completed by an independent staff member to ensure all deposits have been recorded by the Accounts Receivable staff.

**VI. Attachments:** None.

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**VII. Record Retention of Forms Relevant to this Policy:** All documents mentioned in this SOP shall be maintained according to OCGA §50-18-90.