

Reclamation Manual

Directives and Standards

SEMI-ANNUAL INTERNAL REVIEW OF COLLECTION ACTIVITIES
(Department of the Interior, *Cash Management Handbook*, Chapter 4.9 and
Reclamation Manual Directives and Standards,
Deposit of Cash Receipts and Administrative Review of Collection Activities (FIN 07-10))

- I. Office: _____
- II. Date: _____
- III. Location of review: _____
- IV. Name of individual interviewed: _____
- V. Title of individual interviewed: _____
- VI. Daily Abstract of Remittances, Standard Form 7-487, (regional office and field offices).
- A. Collections received by mail:
1. Who opens the mail and records the receipts on the Daily Abstract of Remittance?
 - a. Mail clerk.
 - b. Authorized collection officer (ACO).
 2. Are collections recorded on the Daily Abstract of Remittance as soon as mail is opened?
 - a. Yes.
 - b. No. (If “no”, why not?)
 3. Are the Daily Abstract of Remittances properly completed to include the following:
 - a. Are the Daily Abstract of Remittances numbered consecutively in a separate coded series for each mail clerk or ACO?
 - b. Do the Daily Abstract of Remittances include all information required by FIN 07-10?

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- c. Do the Daily Abstract of Remittances include all pertinent information necessary to complete the transaction (e.g., contract number, project, amount, travel authorization number, etc.)?
 - d. Is the Daily Abstract of Remittance signed?
4. Are the Daily Abstract of Remittances distributed according to the following:
- a. Copy 1 (original) – To lockbox with collections and any accompanying papers.
 - b. Copy 2 – To regional office
 - c. Copy 3 – To Finance and Accounting Division (84-27700).
 - d. Copy 4 – Retained by ACO or mail clerk.
- VII. Receipts for Cash – Sales Slips (regional office and field office). Although currency collections are acceptable, regional policies emphasize accepting payments by checks, money orders, cashier checks, etc., instead of currency.
- A. Are cash collections (currency, checks, or money orders) received by only those individuals designated to receive such funds?
 - B. Are all cash collections (currency, checks, or money orders) recorded as soon as the cash is received?
 - C. Are the sales slips filled out correctly to include the following:
 - 1. Are all pre-numbered used, unused, and voided sales slips assigned to the field office accounted for?
 - 2. Does the completed sales slip include the signature and title of the individual receiving the remittance?
 - D. If currency and coin are received, are they converted to a money order prior to transmittal to the lockbox?
 - E. Are the sales slips distributed according to the following?
 - 1. Copy 1 – ACO’s copy (retained until after audit of the authorized collector’s accounts).

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2. Copy 2 – To buyer or payer.
3. Copy 3 – To be attached to original copy of Daily Abstract of Remittance and sent to the lockbox.
4. Photocopy to be sent to _____ for reconciliation to Summary Lockbox Report?

VIII. Safeguarding Cash (Currency, Checks, or Money Orders).

- A. Are all un-deposited funds kept in a fireproof safe (or safe-type cabinet with key locks) or a similar secure container?

Note: Public moneys shall not be held in desk drawers or other locations where they are readily susceptible to theft.

- B. Does only one individual have access to the fund storage area?
- C. Are cash receipts transmitted to the lockbox the same day they are received, if practical, and if impractical, the next business day?
- D. Are collections of cash deposited intact and not used for other purposes or commingled with other funds?
- E. Are collections by check restrictively endorsed “Pay to the Order of ...” (any Federal Bank) for credit to the Department of the Treasury?

- IX. Fully explain all negative answers and future recommended actions by item group number below:

Reviewed by: _____

Title: _____

Date: _____