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, Reclamation 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?
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 Accounting Services 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).

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: ____________________________________________________