

FINANCIAL MANAGEMENT 2.0

Documenting and Filing Manual and Accompanying Computer-Generated Receipts - - 2.13

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POLICY

A manual receipt is issued for funds collected when a computer-generated receipt cannot be issued either due to the computer system being down or for other reasons. As soon as possible, an accompanying, computer-generated receipt is issued to update information in the computerized accounting system. Manual receipts and their accompanying computer-generated receipts will be issued and filed in such a way as to maintain a clear audit trail, and to ensure manual receipt security.

APPLICABILITY

This policy applies to Local Health Department, Regional and Central Office personnel.

PURPOSE

To establish guidelines in filing the issuance of a computer-generated receipt accompanying a manual receipt previously issued so that a clear audit trail exists for all receipts and deposits.

PROCEDURE

A computer-generated receipt will be issued as soon as possible after a manual receipt is issued in order to update the computerized accounts receivable record. The manual and computer receipts will be stapled together to leave the audit trail. Both manual and computer receipt numbers will be entered on the CD. The information to be cross-referenced will be:

1. The receipt date;
2. The receipt number; and
3. The amount if more than one computer receipt was generated for a manual receipt.

The computer and manual receipts will be filed with the cash drawer and copy of CD for the day's collection.

The manual receipts will be logged in as received from the Regional Office. The manual receipt will be kept in a locked file cabinet or closet. All issued manual receipts will be signed by the issuer.

OFFICE OF PRIMARY RESPONSIBILITY

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