



Money Matters

Mastering the monetary maze

Cashiers Office
Business Affairs Office

Overview

- Cashiers Office – departmental services
- Business Office – internal controls
- OST and OUS – regulations
- Payment Card Industry – PCI compliance

Cashiers Office

Meet Our Team

Mary Galvin	Supervisor	5-3743	Mgalvin
Lucian Cotor	Administrator	5-9068	Lucian
Vicki Thompson	Vault Teller	5-3759	Vickit
Yoshi Day	Acct Tech .5FTE	5-5332	Yday
Justin Peery	Teller	5-9062	Peery
Rachel Browne	Teller .5FTE	5-5329	Rbrowne

We are here for you!

Cashiers Office

Our mission

To provide exemplary service to the PSU community and maintain the highest level of competency in ensuring receipt of payments and deposits, and that transactions are recorded and processed in a timely and accurate manner to student, department, and staff accounts.

<http://www.pdx.edu/bao/cashiers-office>

Cashiers Office

What we do:

- Process payments on student accounts
- Process deposits and refunds for departments
- Distribute payroll checks and earning statements
- Provide cash vault services to departments
- Research transactions for departments
- Provide training and auditing services for departments
- Assist students by researching account activity
- Make adjustments on student accounts

Cashiers Office

Departmental Services Window

- Strictly serving departments at PSU
- Priority over student lines
- Dual custody, instant corrections, instant receipt
- Temporary change funds
- Personal reimbursement
- Petty cash check disbursement and repayment
- Open 9:00am to 5:30pm M-R, 5:00pm F

PSU Miscellaneous Deposit Form

For Cashier's Purposes Only

Deposit Description (for FIS, max 30 characters)

09/15/10 event sales

PSU ID/Acct #, Name (Last, First, MI), or other comments

C91-100

Visa or MasterCard # Exp Date

Preparer's First and Last Name Extension E-Mail Dept/Mail Code Date

Lucian Cotor 5-9068 Lucian@pdx.edu BO-CA 09/15/2010

Cash \$ 5.00

Outd \$

Checks \$ 15.00

Cards \$ 5.00

Total \$ 25.00

Detail Code -or- Index	Fund	Orgn	Account	Prog	Activity	Amount
BAO020			06002			\$ 10.00
BAO020			06901			\$ 15.00
						\$

Important: Failure to provide all necessary information may delay processing Total Deposit: 25.00

Deposits to expenditure account codes must be on a separate form and have appropriate documentation attached. Must equal 0 0.00

Cashiers - Copy 1

PSU Miscellaneous Deposit Form

For Cashier's Purposes Only

Deposit Description (for FIS, max 30 characters)

09/15/10 event sales

PSU ID/Acct #, Name (Last, First, MI), or other comments

C91-100

Visa or MasterCard # Exp Date

Preparer's First and Last Name Extension E-Mail Dept/Mail Code Date

Lucian Cotor 5-9068 Lucian@pdx.edu BO-CA 09/15/2010

Cash \$ 5.00

Outd \$

Checks \$ 15.00

Cards \$ 5.00

Total \$ 25.00

Detail Code -or- Index	Fund	Orgn	Account	Prog	Activity	Amount
BAO020			06002			\$ 10.00
BAO020			06901			\$ 15.00
						\$

Important: Failure to provide all necessary information may delay processing Total Deposit: 25.00

Deposits to expenditure account codes must be on a separate form and have appropriate documentation attached. Must equal 0 0.00

Cashiers - Copy 2

Once processed, this copy will be given back to the department with receipt number and date

PSU Miscellaneous Deposit Form

For Cashier's Purposes Only

Deposit Description (for FIS, max 30 characters)

09/15/10 event sales

PSU ID/Acct #, Name (Last, First, MI), or other comments

C91-100

Visa or MasterCard # Exp Date

Preparer's First and Last Name Extension E-Mail Dept/Mail Code Date

Lucian Cotor 5-9068 Lucian@pdx.edu BO-CA 09/15/2010

Cash \$ 5.00

Outd \$

Checks \$ 15.00

Cards \$ 5.00

Total \$ 25.00

Detail Code -or- Index	Fund	Orgn	Account	Prog	Activity	Amount
BAO020			06002			\$ 10.00
BAO020			06901			\$ 15.00
						\$

Important: Failure to provide all necessary information may delay processing Total Deposit: 25.00

Deposits to expenditure account codes must be on a separate form and have appropriate documentation attached. Must equal 0 0.00

Department - Copy 3

Please retain this copy to reconcile your departmental deposits.

Updated: 4/16/2007



PSU Miscellaneous Deposit Form

Deposit Description (for FIS, max 30 characters)

09/15/10 event sales

For Cashier's Purposes Only

Print













Clear

Cash \$ 5.00

Outd \$

Check \$

Menu  <http://www.pdx.edu/bao/>

   Web ...  INB o...  Portla...  Meeti...  CASH...  Course  Fee R...  Acces...  Proce...  Debit/..



Contact PSU | PSU FAQs

search PSU

current site all PSU

FUTURE STUDENTS

CURRENT STUDENTS

FACULTY + STAFF

ALUMNI + FRIENDS

I want to...

Business Affairs

CONTACT | SITEMAP

Students

Tuition & Fees

Payments

PSU OneCard

BAO Departments

Forms & Policies

About BAO

Welcome to Business Affairs

The PSU Business Affairs Office is committed to supporting the mission of the University by striving for leadership in service that combines: accuracy with promptness; responsibility with responsiveness; efficiency with effectiveness; accountability with adaptability; tradition with innovation; and strives to incorporate friendliness, courtesy, and helpfulness while ensuring the confidentiality of the individual and the security of the University.

- [BAO Useful Phone Numbers](#)
- [BAO Staff Directory](#)
- [Fines and Fees Effective on July 1st, 2010](#)
- [PSU Financial Irregularities Policy Statement](#)
- [Oregon University System Financial Concerns Hotline](#)
- [Updates for Off Campus Transportation- Vehicle Rentals](#)
- [Matrix- Off campus Transportation Vehicle Rentals](#)

Come to work with us

-  [Classified Openings](#)
-  [Administrative Openings](#)
-  [Benefits of Working for Portland State University](#)

What's New?

-  [Close Schedule for FY10-11](#)
-  [NEW COURSES! BAO and Banner training](#)

We are a team of approximately 55 staff and one or more student workers organized into these

PSU Miscellaneous Deposit Form

Deposit Description (for FIS, max 30 characters)

09/15/10 event sales

For Cashier's Purposes Only

Print

Clear

Cash \$ 5.00

Outd \$

Check \$

Menu <http://www.pdx.edu/bao/>

Web ... INB o... Portla... Meeti... CASH... Course Fee R... Acces... Proce... Debit/...

Contact PSU | PSU FAQs

search PSU

Menu <http://www.pdx.edu/bao/forms.html>

Web ... INB o... Portla... Meeti... CASH... Course Fee R... Acces... Proce... Debit/...

Cashiers:

Forms:

Policies/Resources:

- [Miscellaneous Deposit Form](#)
- [Incoming Wire Notification](#)
- [Cash Paid Out Form](#)
- [Department Temporary Change Fund Request](#)
- [PSU Cashnet Access Application for Employees](#)
- [Cashnet Item Code Request Form](#)
- [Security Worksheets](#)

- [Miscellaneous Deposit Form Instructions](#)
- [Departmental Deposits of Cash Receipts](#)
- [Personal Reimbursement Guidelines Using Cash Paid Out Form](#)
- [Changes to Pay Document Distribution](#)
- [PCI Compliance Presentation](#)
- [FAQs for PCI Compliance and Cashnet Training](#)
- [The Easy Approach to Cashnet Deposits for Departmental Cashiers](#)
- [The Easy Approach to Cashnet Deposits for Departmental Depositors](#)

- [PSU Financial Irregularities Policy Statement](#)
- [Oregon University System Financial Concerns Hotline](#)
- [Updates for Off Campus Transportation- Vehicle Rentals](#)
- [Matrix- Off campus Transportation Vehicle Rentals](#)

What's New?

- [Close Schedule for FY10-11](#)
- [NEW COURSES! BAO and Banner training](#)

We are a team of approximately 55 staff and one or more student workers organized into these

PSU Miscellaneous Deposit Form

For Cashier's Purposes Only

Print

Clear

Deposit Description (for FIS, max 30 characters)

09/15/10 event sales

PSU ID/Acct #, Name(Last, First, MI), or other comments

C91-100

Visa or MasterCard #

4123

0000

0000

3214

Exp Date

09/2012

Preparer's First and Last Name

Lucian Cotor

Extension

5-9068

E-Mail

lucian@pdx.edu

Dept/Mail Code

BO-CA

Date

09/15/2010

Cash	\$	5.00
Out	\$	
Checks	\$	15.00
Cards	\$	5.00
Total	\$	25.00

Detail Code -or- Index	Fund	Orgn	Account	Prog	Activity	Amount
BAO020			06901			\$ 10.00
BAO020			06934			\$ 15.00
						\$

Important: Failure to provide all necessary information may delay processing

Total Deposit: 25.00

Deposits to expenditure account codes must be on a separate form and have appropriate documentation attached.

Must equal 0: 0.00

Cashiers - Copy 1

PSU Miscellaneous Deposit Form

For Cashier's Purposes Only

Deposit Description (for FIS, max 30 characters)

09/15/10 event sales

PSU ID/Acct #, Name(Last, First, MI), or other comments

C91-100

Visa or MasterCard #

XXXX

XXXX

XXXX

3214

Exp Date

09/2012

Preparer's First and Last Name

Lucian Cotor

Extension

5-9068

E-Mail

lucian@pdx.edu

Dept/Mail Code

BO-CA

Date

09/15/2010

Cash	\$	5.00
Out	\$	
Checks	\$	15.00
Cards	\$	5.00
Total	\$	25.00

PSU Miscellaneous Deposit Form

For Cashier's Purposes Only

Print

Clear

Cash	\$	5.00
Out	\$	
Checks	\$	15.00
Cards	\$	5.00
Total	\$	25.00

Deposit Description (for FIS, max 30 characters)

09/15/10 event sales

PSU ID/Acct #, Name (Last, First, MI), or other comments

C91-100

Visa or MasterCard #

4123

0000

0000

3214

Exp Date

09/2012

Preparer's First and Last Name

Lucian Cotor

Extension

5-9068

E-Mail

lucian@pdx.edu

Dept/Mail Code

BO-CA

Date

09/15/2010

Detail Code -or- Index	Fund	Orgn	Account	Prog	Activity	Amount
BAO020			06901			\$ 10.00
BAO020			06934			\$ 15.00
						\$

Important: Failure to provide all necessary information may delay processing

Total Deposit: 25.00

Deposits to expenditure account codes must be on a separate form and have appropriate documentation attached.

Must equal 0: 0.00

Cashiers - Copy 1

Contact Information

PSU Miscellaneous Deposit Form

For Cashier's Purposes Only

Print

Clear

Cash	\$	5.00
Out	\$	
Checks	\$	15.00
Cards	\$	5.00
Total	\$	25.00

Deposit Description (for FIS, max 30 characters)

09/15/10 event sales

PSU ID/Acct #, Name (Last, First, MI), or other comments

C91-100

Visa or MasterCard #

4123 0000 0000 3214

Exp Date

09/2012

Preparer's First and Last Name

Lucian Cotor

Extension

5-9068

E-Mail

lucian@pdx.edu

Dept/Mail Code

BO-CA

Date

09/15/2010

Detail Code -or- Index	Fund	Orgn	Account	Prog	Activity	Amount
BAO020			06901			\$ 10.00
BAO020			06934			\$ 15.00
						\$

Important: Failure to provide all necessary information may delay processing

Total Deposit: 25.00

Deposits to expenditure account codes must be on a separate form and have appropriate documentation attached.

Must equal 0: 0.00

Cashiers - Copy 1

Deposit Information

PSU Miscellaneous Deposit Form

For Cashier's Purposes Only

Print

Clear

Deposit Description (for FIS, max 30 characters)

09/15/10 event sales

PSU ID/Acct #, Name (Last, First, MI), or other comments

C91-100

Visa or MasterCard # Exp Date

Cash	\$	5.00
Out	\$	
Checks	\$	15.00
Cards	\$	5.00
Total	\$	25.00

Preparer's First and Last Name Extension E-Mail Dept/Mail Code Date

Detail Code -or- Index	Fund	Orgn	Account	Prog	Activity	Amount
BAO020			06901			\$ 10.00
BAO020			06934			\$ 15.00
						\$

Important: Failure to provide all necessary information may delay processing Total Deposit:
 Deposits to expenditure account codes must be on a separate form and have appropriate documentation attached. Must equal 0:

Cashiers - Copy 1

Payment Information

Elements of negotiability

- Verify cash bills larger than \$10 with a

[counterfeit pen](#)

- Verify check payments for:

- US currency only
- Payable to PSU (and dept name)
- Written amount to match numerical amount
- Correct date – no stale checks, no post dated checks
- Valid signature
- Name and address on check

PSU Miscellaneous Deposit Form

For Cashier's Purposes Only

Print

Clear

Cash	\$	5.00
Out	\$	
Checks	\$	15.00
Cards	\$	5.00
Total	\$	25.00

Deposit Description (for FIS, max 30 characters)

09/15/10 event sales

PSU ID/Acct #, Name (Last, First, MI), or other comments

C91-100

Visa or MasterCard #

4123

0000

0000

3214

Exp Date

09/2012

Preparer's First and Last Name

Lucian Cotor

Extension

5-9068

E-Mail

lucian@pdx.edu

Dept/Mail Code

BO-CA

Date

09/15/2010

Detail Code -or- Index	Fund	Orgn	Account	Prog	Activity	Amount
BAO020			06901			\$ 10.00
BAO020			06934			\$ 15.00
						\$

Important: Failure to provide all necessary information may delay processing

Total Deposit: 25.00

Deposits to expenditure account codes must be on a separate form and have appropriate documentation attached.

Must equal 0: 0.00

Cashiers - Copy 1

Accounting Distribution

PSU Miscellaneous Deposit Form

For Cashier's Purposes Only

Print

Clear

Cash	\$	5.00
Out	\$	
Checks	\$	15.00
Cards	\$	5.00
Total	\$	25.00

Deposit Description (for FIS, max 30 characters)

09/15/10 event sales

PSU ID/Acct #, Name (Last, First, MI), or other comments

C91-100

Visa or MasterCard #

4123

0000

0000

3214

Exp Date

09/2012

Preparer's First and Last Name

Lucian Cotor

Extension

5-9068

E-Mail

lucian@pdx.edu

Dept/Mail Code

BO-CA

Date

09/15/2010

Detail Code -or- Index	Fund	Orgn	Account	Prog	Activity	Amount
BAO020			06901			\$ 10.00
BAO020			06934			\$ 15.00
						\$

Important: Failure to provide all necessary information may delay processing

Total Deposit: 25.00

Deposits to expenditure account codes must be on a separate form and have appropriate documentation attached.

Must equal 0: 0.00

Cashiers - Copy 1

How to find the right account code:

- http://www1.ous.edu/owfp/plsql/fpm.index_list
- http://www.pdx.edu/sites/www.pdx.edu.bao/files/media_assets/BAO_sas_freq_used_acct_codes.pdf

PSU Miscellaneous Deposit Form

Other things to consider

- Endorse checks as soon as they are received
- Credit card payment option is for vendors only
- Keep copies for audit trail
- Deposit payments in a timely manner
- Busy times: on payday, month end closing, tuition due, registration week

PSU Miscellaneous Deposit Form

For Cashier's Purposes Only

Print

Clear

Deposit Description (for FIS, max 30 characters)

deposit

PSU ID/Acct #, Name (Last, First, MI), or other comments

Visa or MasterCard # Exp Date

Preparer's First and Last Name Extension E-Mail Dept/Mail Code Date

John D.

Detail Code -or- Index	Fund	Orgn	Account	Prog	Activity	Amount
CAS001			06901			\$ 200.00
						\$
						\$

Cash	\$	200.00
Out	\$	
Checks	\$	15.00
Cards	\$	
Total	\$	215.00

Important: Failure to provide all necessary information may delay processing

Total Deposit: 200.00

Deposits to expenditure account codes must be on a separate form and have appropriate documentation attached.

Must equal 0: 15.00

Cashiers - Copy 1

What is wrong with this deposit?

Deposits requiring special BAO approvals

- Credit to expenditure account codes
- Internal revenue account codes
- Gift account codes

- Make deposit as usual at the NH Lobby Departmental Services window. BAO has special back office procedures to obtain approvals. Do not deliver deposits directly to BAO Directors office.

Deposit with Credit to Expenditure Account Codes

- All expenditure account codes beginning with 1xxxx through 9xxxx
- Why? Opposite normal transaction, audit red flag.
- Description format:
 <<Reimb I0527780 Fed Ex refund>>
- Must attach documentation

Deposits to Internal Revenue Account Codes

- All internal revenue account codes beginning with 09xxx
- Do not use to deposit revenue from external customers
- Should only be used for inter- departmental JVs to charge for services

Deposits to Gift Account Codes

- All gift revenue account codes from 036xx to 0364x
- Gifts deposited to PSU need exception form sign by VP, University Relations
- Gifts should be deposited with the PSU Foundation

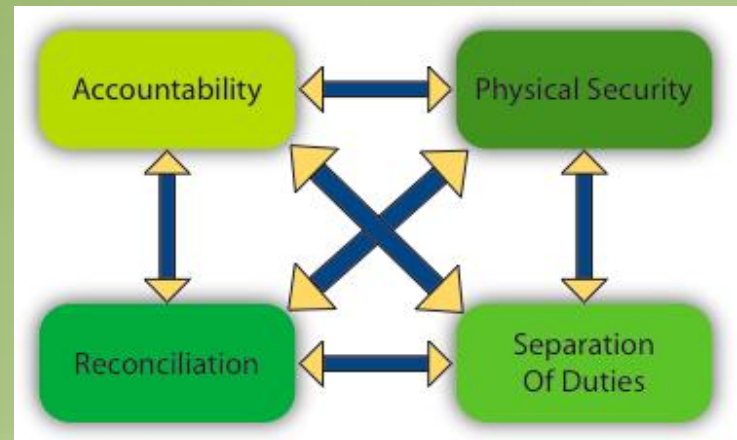


Deposits to Gift Accounts (continued)

- For more information regarding the proper handling of Gifts:
- PSU Foundation
<http://foundation.pdx.edu/fs/policies.jsp>
- PSU Development
<http://www.pdx.edu/giving/fundraising-ethics-and-practices>

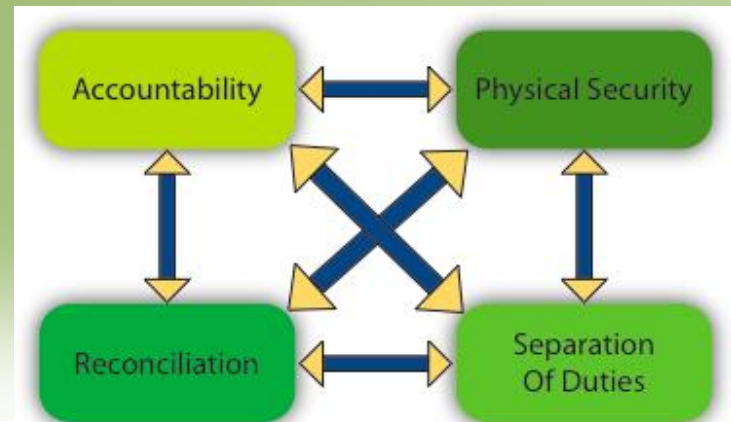
Internal Controls

- Preventing and Detecting Fraud
- Preventing and Detecting Errors
- Protects items of value
- Protects reputations
- Provides Accountability



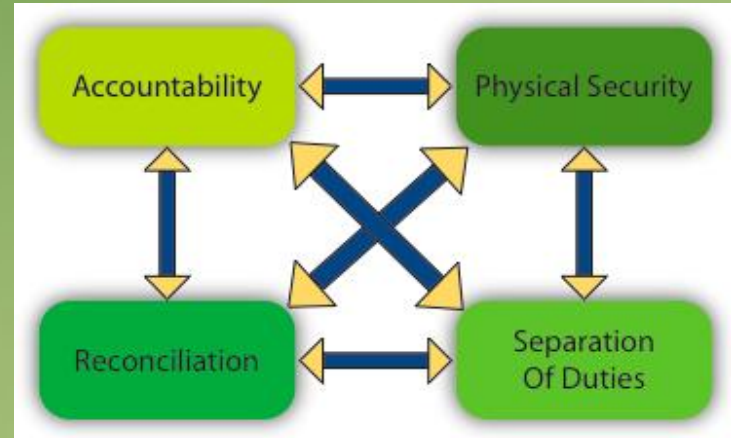
Physical Security

- Safe or Locked drawer in a locked office
- Do not leave valuables unattended
- Deposit often, OUS mandates at least weekly and whenever \$1000 or more is on hand
- Stay with your deposit at the window



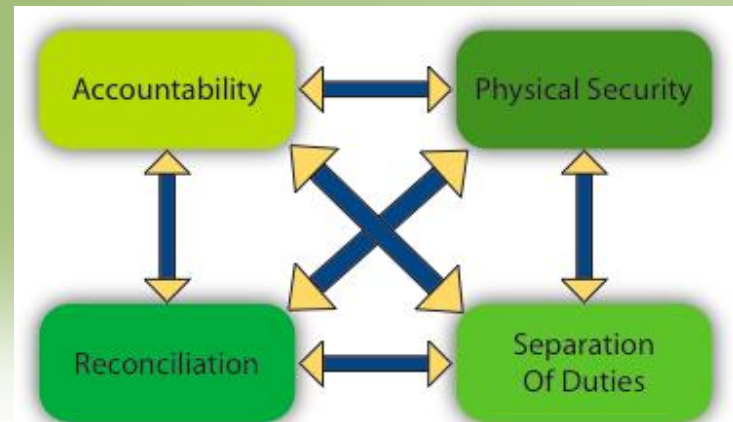
Accountability

- Dual custody
- Recordkeeping
- Limit authority
- Tracking items of value



Reconciliation

- Ensures transactions are correct
- Ensures charges are appropriate
- Verifies correct account is used
- Verifies deposits are timely



Separation of Duties

- Assigning a process to two or more qualified individuals – prevents errors, misappropriation and fraud
- ABCs
 - ✓ Asset handling and disposition
 - ✓ Booking or recording transactions
 - ✓ Comparison or review of transactions

Payment Card Industry

What is PCI?

- Build and maintain a secure network to protect cardholder data
- Maintain a vulnerability management program
- Implement strong access control measures
- Monitor and test networks
- Maintain an Information Security Policy

Payment Card Industry

Storage of credit card information

- Destruction of documents with cc info older than 3 years
- Locking through means of a vault or other secured place
- No cc information stored on local computers

Other Resources

PSU BAO policies

<http://www.pdx.edu/bao/forms.html> - cashiers section

OST cash regulations

<http://www.ost.state.or.us/Services/CashMgmt/Policy/02.18.01.Next.Day.Deposit.pdf>

Financial irregularities

http://www.pdx.edu/sites/www.pdx.edu.fadm/files/media_assets/Fiscal%20Irregularity%20Policy.pdf

<http://www.ous.edu/cont-div/fpm/audi.10.100.php>

Thank You!

Mary Galvin – mgalvin@pdx.edu

Angela Bostock – abostock@pdx.edu

Lucian Cotor – lucian@pdx.edu