	<i>Effective Date:</i> 3.29.21	<i>Type:</i> ■ Policy	Page 1 of 1
	<i>Revised Date:</i> 2.16.21	<i>Section # & Title:</i> 100 General Administration	
Phoenix Business and Workforce Development Board (approval authority)	<i>Date Approved:</i> 3.28.21	<i>Subject # & Title:</i> .104 Revenue Deposit Processing Policy	

I. APPLICABILITY/SCOPE

This policy applies to the City of Phoenix (City) Human Services Department (HSD) Management Services Division staff.

II. PURPOSE

The purpose of this policy is to outline the Human Services Department (HSD) Revenue Deposit Processing policy to include the receiving, transporting, security and depositing of cash, including currency, checks, money orders and negotiable instruments. All checks made payable to the City of Phoenix are considered City Funds and will be allocated to the Workforce Innovation and Opportunity Act (WIOA) program.

All received revenue will be tracked and deposited in a timely and efficient manner as outlined in the City of Phoenix Cash Handling Policy and Procedures, including proper internal controls, segregation of duties, and the adequate safeguard of City of Phoenix assets are in place.

III. BACKGROUND

The WIOA was created to provide state and local areas the flexibility to collaborate across systems in an effort to better address the employment and skills needs of current employees, jobseekers, and employers.

The City of Phoenix, Human Services Department, Management Services Division, serves as the Fiscal Agent on behalf of the Phoenix Business and Workforce Development (PBWD) Board.

IV. DEFINITIONS

N/A

V. POLICY

The PBWD Board will utilize the City of Phoenix, Human Services Department **#2017-02 Revenue Deposit Processing Policy**, dated March 30, 2020. as the authority related to policy, guidelines and procedures in performing associated tasks and functions. Refer to the mentioned policy document associated with this function in the Attachments section of this policy.

VI. POLICY MANAGEMENT REQUIREMENTS

Administrative revisions to the policy may be made by the Phoenix Business and Workforce Development (PBWD) Board Executive Director, with notice to the PBWD Board's Executive Leadership Committee. All other substantive revisions will go to the PBWD Board's Executive Leadership Committee for review and recommendation to the PBWD Board for approval.

VII. ATTACHMENTS

1. City of Phoenix, Human Services Department *#2017-02 Revenue Deposit Processing Policy*
 - A. Revenue Deposit Processing Procedures
 - B. Human Services Cash Receipts Transmittal
 - C. Finance Department Cash Receipts Report
 - D. Revenue Deposit Processing Flow Chart

<p style="text-align: center;">City of Phoenix</p> <p style="text-align: center;">HUMAN SERVICES DEPARTMENT</p>	<p style="text-align: center;">REVENUE DEPOSIT PROCESSING POLICY</p> <p>Policy#: 2017-02 Effective Date: <u>May 1, 2017</u> Rev: 3/30/2020</p>
	<p style="text-align: right;">Marchelle Franklin, Human Services Director</p>

Human Services Department (HSD) is responsible for ensuring that all received revenue is tracked and deposited in a timely and efficient manner as outlined in the City of Phoenix Cash Handling Policy and Procedures. This policy exists to ensure that proper internal controls, segregation of duties, and the adequate safeguard of Department assets are in place.

PURPOSE

This policy defines and outlines HSD procedures with respect to the handling, receiving, transporting and depositing of cash. The term *cash* includes currency, checks, money orders and negotiable instruments. All checks made payable to the City of Phoenix are considered CityFunds.

This HSD revenue deposit processing policy shall be considered congruent to the department administrative procedures (Attachment A). The department procedures, which may be updated periodically as approved by the Management Services Deputy Director, establishes a uniform process and describes roles and responsibilities of all HSD staff. This policy is not intended to provide all- inclusive guidance and staff are advised to understand their fiduciary responsibility as an employee of the City of Phoenix.

POLICY

Templates and Forms

Program and Fiscal staff shall utilize and complete in their entirety approved HSD revenue collections processing templates and forms (Attachment B and C). Documents completed in their entirety will ensure revenue deposits are processed timely and accurately. It is the responsibility of the staff requesting depositing of revenue funds to complete all fields on the Human Services Department Cash Receipts Transmittal form. Fiscal staff will utilize the Finance Department Cash Receipts Report (Attachment C) to transmit the revenue to central Finance.

MSD will be responsible for maintaining and updating all revenue deposit processing templates and forms and making them accessible to department staff for use. Approved templates and forms provide consistency when communicating to our customers. Requests to modify any templates and forms shall be submitted to the MSD Deputy Director or designated staff.

Approval Signatures

At a minimum, all revenue deposit requests will require the review and approval of the responsible Fiscal staff. An individual's signature attests that the revenue received is accurate and compliant with any applicable agreements/contracts.

Filing and Documentation

Staff will be responsible for accurately tracking receipt of revenue funds for their assigned project, program, contract or agreement. All approved revenue deposit transmittal forms and appropriate back up documents should be maintained in their respective fiscal files and reconciliation of revenue received should be conducted on a monthly basis. Documentation is date stamped by Banking and Cashiering at the time of deposit.

Fiscal staff will be responsible for complying with City Administrative Regulations and policies pertaining to record retention of department financial documents. Hand delivered documents that are submitted to the Fiscal section are logged by reception staff and hand delivered to the Fiscal section. Mailed-in documents are given directly to the Fiscal section. Accurate accounting and tracking of all deposits processed for the department will be the responsibility of the Fiscal team.

Time Sensitivity

All staff will ensure that revenue deposits are processed in a timely manner and at the minimum per any contractual payment terms. It is the expectation for Program staff to submit revenue deposits directly to the Fiscal section within 5 working days. It is the expectation for Fiscal staff to process the deposit within 3 business days.

Security

Staff who handle documentation with any potential Personally Identifying Information (PII) or sensitive financial information shall safely secure the information in the MSD safe. Documents with any PII should not be left unattended on workstations or desks. Staff will report any potential breaches in security of sensitive information to the MSD Deputy Director.

Segregation of Duties

There must be separate components of cash handling: collecting, deposit, and reconciliation so that one individual does not have responsibility several components of the revenue deposit and collection process.

COMPLIANCE

All HSD staff members are required to comply with this policy. Questions should be directed to the MSD Deputy Director.

POLICY MANAGEMENT REQUIREMENTS

2. This policy may be updated periodically as reviewed and approved by the Management Services Deputy Director prior to final approval by the Human Services Director.

3. As applicable, division managers, section leaders and supervisors responsible for the various workforce development functions, must ensure staff and subcontractors providing workforce development services understand and adhere procedures and protocols as contained in this policy.

RESOURCES

City of Phoenix Finance Department, Treasury & Debt Management Division - <http://insidephx/depts/Finance/Treasury/Cash%20Handling%20Policy%20and%20Procedures.pdf>

Attachment A

Human Services Department

REVENUE DEPOSIT PROCESSING PROCEDURES

PROCEDURE

The following outlines the revenue deposit process including roles, responsibilities and timelines:

1. Upon receipt of revenue, Program staff will:
 - Complete the Human Services Department's **Cash Receipts Transmittal** form.
 - Submit the deposit and Cash Receipts Transmittal form to fiscal staff with **5 business days** from which is was received.

*Fiscal staff is to process the deposit, and submit to Banking and Cashiering, within **3 business days** from the date received from Program staff.*

If revenue is sent directly to MSD, reception staff will log the documentation then route to Fiscal staff. Fiscal staff will process the deposit and/or safely secure the payment in the Fiscal safe.

The **Cash Receipts Transmittal** form should include:

- Date, division, deposit type, description, dollar amount, cost center number, GL account number, and fund.

If the revenue is a wire, the wire details will be emailed to the Finance section by the Finance Department, Banking and Cashiering Division. The Fiscal section will forward the details to Program staff, who will complete the Cash Receipts Transmittal form as described above. Staff will then provide the form, along with the wire details email back to the Fiscal section.

2. **Within the same business day**, Fiscal staff/assigned Accountant will document receipt of revenue and provide the revenue, along with the transmittal form and all pertinent backup paperwork, to the MSD Account Clerk III to deposit.

In the event of loss or theft of funds, immediately notify the MSD Deputy Director or designee.

Resources

City of Phoenix Finance Department, Treasury & Debt Management Division - <http://insidephx/depts/Finance/Treasury/Cash%20Handling%20Policy%20and%20Procedures.pdf>

Attachment B

**Human Services Department
Cash Receipts Transmittal**

1. Date: _____ 2. Division: _____

3. Deposit Type: Cash
 Checks(attached)

4. Accounting Data:

<u>Description</u>	<u>\$Amount</u>	<u>Cost Ctr #</u>	<u>G/L Acct #</u>	<u>Fund</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
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_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Total Deposit: _____

5. Comments: _____

6. Prepared by: _____ 7. SAP Document # _____
(to be filled in by depositor)



City of Phoenix

CR

**FINANCE DEPARTMENT
CASH RECEIPTS REPORT**

1. MONEY ATTACHED, B&C TO DEPOSIT
2. NO MONEY ATTACHED, DEPOSIT HAS BEEN MADE; SUPPORTING DEPOSIT SLIP AND/OR OTHER DOCUMENTATION ATTACHED AND ITEMS 16 THRU 21 BELOW HAVE BEEN COMPLETED
3. MULTIPLE PAGE CASH RECEIPTS REPORT 4. NUMBER OF PAGES ATTACHED

FROM:	5. DEPARTMENT <input type="text"/>	6. DIVISION <input type="text"/>	7. DATE <input type="text"/>
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ACCOUNTING DATA				AMOUNT	
8. COST CENTER	9. GL ACCOUNT	10. FUND	11. DESCRIPTION	12. DETAIL	13. TOTAL
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

14. SUBTOTAL(S) FROM ATTACHED MULTIPLE PAGE(S) TO CASH RECEIPTS REPORT

14A. BANK GL ACCOUNT

15. CASH RECEIPTS REPORT TOTAL

***ATTACH A COPY OF SUPPORTING DEPOSIT SLIP AND/OR OTHER DOCUMENTATION TO THE BACK OF THIS RECEIPTS REPORT AND SUPPLY THE FOLLOWING DEPOSIT INFORMATION FOR EACH DEPOSIT.**

16. DATE OF DEPOSIT	17. DEPOSIT SLIP # (ALLOC #)	18. CODE FOR DEPOSIT TENDER TYPE	19. DEPOSIT AMOUNT
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
20. SUBTOTAL(S) FROM ATTACHED MULTIPLE PAGE(S) DEPOSIT INFORMATION			<input type="text"/>
21. TOTAL DEPOSIT(S) - ATTACH COPY OF DEPOSIT SLIP OR OTHER DOCUMENTATION			<input type="text"/>

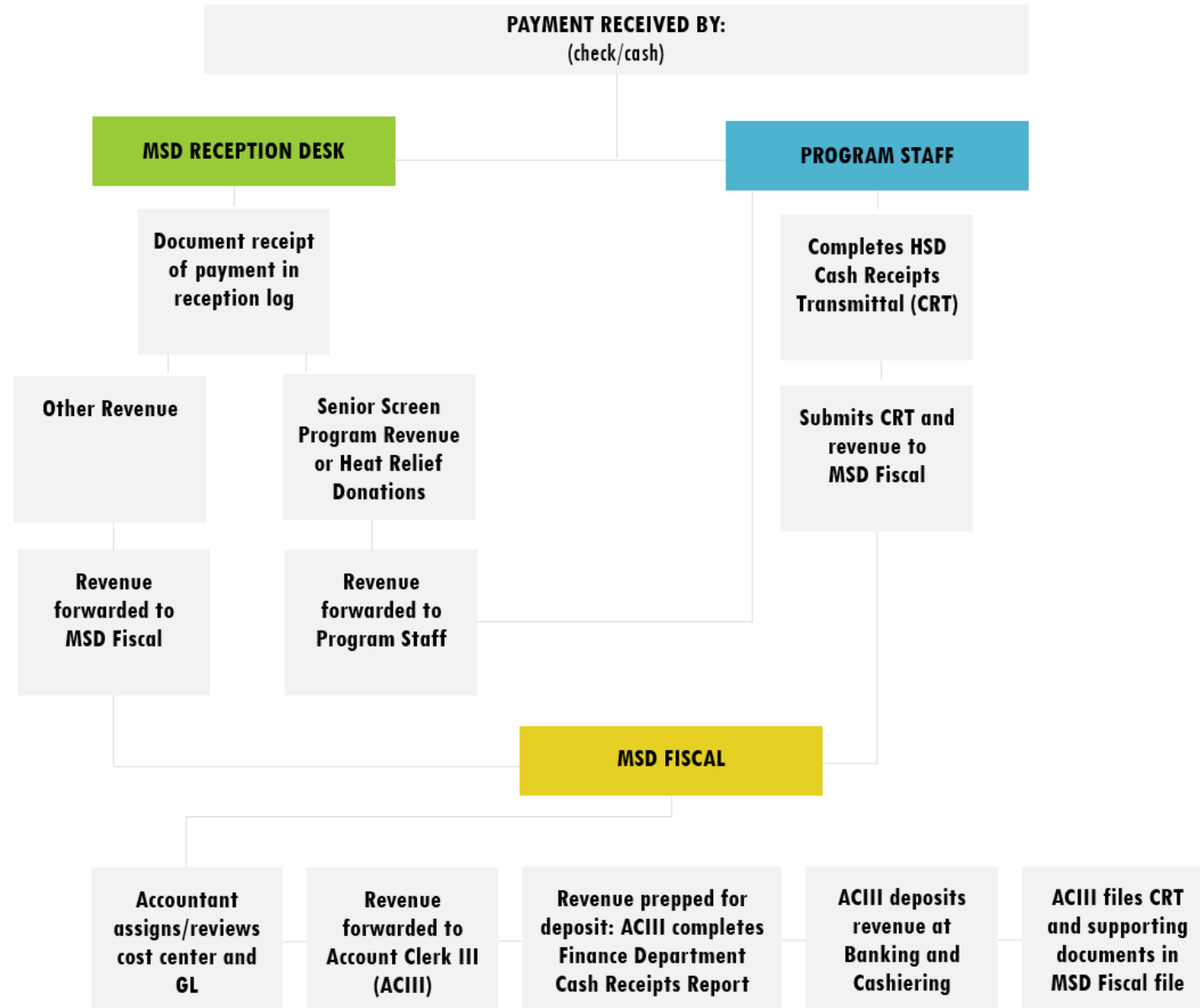
FOR ORIGINATOR'S USE ONLY

****Per FD Letter, must have delegation of authority to sign.**

Prepared by (Print Name):	<input type="text"/>	Title:	<input type="text"/>	Phone:	<input type="text"/>
Signature:	<input type="text"/>			<input type="text"/>	<input type="text"/>
** Authorized by (Print Name):	<input type="text"/>	Title:	<input type="text"/>	Phone:	<input type="text"/>
Signature:	<input type="text"/>			<input type="text"/>	<input type="text"/>

Attachment D

HUMAN SERVICES DEPARTMENT REVENUE DEPOSIT PROCESS



Revised 3/30/2020

Checks/cash are secured in safe if not immediately deposited