P R O C E D U R E

Section: **Office of Controller**

Subject: **Cash Management Plan**

Approved By: **DENR Secretary**

Eff. Date: Apr 9, 1997
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Operating Procedures

The procedures for the Cash Management Plan are detailed in the following Table of Contents.

Cash Management Plan

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PLAN ADMINISTRATION

The State Controller, with the advice and assistance of the State Treasurer, the State Budget Officer and the State Auditor, is charged with developing and implementing a uniform statewide plan to carry out the cash management policy for all State agencies. The DENR Cash Management Plan (CMP) outlines the policies, duties, responsibilities and requirements for cash management within State government on a broad basis generally and within the Department specifically. It is the responsibility of each division or office, to implement the provisions of this plan in their respective units. Any exceptions or deviations from the DENR Cash Management Plan must be approved by the DENR Controller's Office.

The North Carolina State Controller, under the provisions of G. S. 143-3.2 has exclusive responsibility for issuance of all warrants for the payment of money upon the State Treasurer. The State Controller has previously delegated to the Department of Environment and Natural Resources Controller, the authority to make disbursements through disbursing accounts established with the State Treasurer for the North Carolina Department of Environment and Natural Resources.

The Chief Fiscal Officer in each DENR Division and Office is identified as the individual who has cash management responsibility. Individual Division and Office Fiscal Officers will adhere to the DENR Cash Management Plan and prepare Cash Management Plan Supplements for submission to the DENR Controller's Office for approval. The DENR Cash Management Plan will be submitted for approval to the Office of the State Controller. The approved DENR Cash Management Plan and all division and office supplements shall be maintained on the DENR Office of the Controller web site for review by the Office of State Controller and Office of State Auditor upon request.

The DENR Controller shall be responsible for developing, approving, and administering the Department of Environment and Natural Resources Cash Management Plan, which is inclusive of all Divisions and Offices.

All revisions and requests for exceptions to the DENR Cash Management Plan are to be submitted in writing to the DENR Controller's Office for review and approval. Upon approval, the deviations will be incorporated in the DENR Cash Management Plan when updated. Annual revisions to Division and Office Cash Management Plan Supplements or a memo confirming the existing supplement is current are due to the DENR Controller's Office no later than April 1st of each year. The Division and Office Cash Management Plan Supplements shall be revised within **30** days of a receipting or disbursement process change or when position's assigned cash management responsibilities are changed. If the receipting or disbursement process change is not in accordance with this plan, implementation shall not occur until such time as the DENR Controller has approved. **In no case shall the Division and Office Cash Management Supplements be reviewed and updated and certified by the Chief Fiscal Officer less than annually**. Current procedures which do not comply with the minimum standards herein shall be modified in accordance with these standards as soon as possible.

Cash Management can be divided into two areas:

- management of receipts, including accounts receivable, including prompt billing of amounts due to the State and acceleration of deposits, and
- management of disbursements, including timely payments of amounts due from the State to all vendors.

PLAN REQUIREMENTS

A. **Cash Management Over Receipts:**

The objectives of cash management over receipts are to use diligence in collecting funds owed to the State, to provide internal control over cash and equivalents and to expedite the movement of monies collected into interest bearing accounts. To accomplish these objectives, all plans adopted by agencies will include these rules:

1. Except as otherwise provided by law, all funds belonging to the State of North Carolina, received by an employee of the State in the normal course of their employment shall be deposited as follows:

   a. All monies received shall be deposited daily with the State Treasurer pursuant to G. S. 147-77 and G. S. 147-69.1.

   b. Monies received in trust for specific beneficiaries for which the employee-custodian has a duty to invest shall be deposited with the State Treasurer Under the provisions of G. S. 147-69.3.

2. Monies received shall be deposited daily in the form and amounts received, except as otherwise provided by law and approved by the State Treasurer through the DENR Controller.

   a. <u>Daily Deposit Cutoff Times</u>

   All funds belonging to the State of North Carolina, in the hands of any employee of the Department shall be deposited the same day with the State Treasurer or with the bank or trust company designated by the Treasurer, in the name of the State Treasurer, at noon, or as near thereto as possible, and shall report the same daily to said Treasurer.

   G. S. 147.77 requires state agencies to deposit cash received within 24 hours of receipt. In order to meet this requirement, to maximize interest and to safeguard assets, the following is recommended as the standard for all DENR divisions:

Time Received	Deposit
8:00 AM to 12:00 noon	by 2:00 PM. but not later than 5:00 PM.
12:00 noon to 5:00 PM.	by 5:00 PM. but not later than 12 noon the next day

   Checks and cash which must remain in State offices over night must be kept in a safe or other secure locked storage file/box/room.

   b. <u>Procedures for Cash Receipts Received Via Mail and On-site.</u>

   Any employee outside the supervision of the Controller's office who receives funds on behalf of the state must follow the direction of the

DENR Controller procedures of receipting cash as delineated in this document on a daily basis. Each division Cash Management Plan supplement must list every site receiving cash with the responsible primary and secondary positions.

Every division and office of the Department shall designate at least one official cashier under the direction and supervision of the division or institution Chief Fiscal Officer. The duties of the cashier shall be to receipt and deposit all funds daily in the form and amount received and preparation of daily cash reports. The cashier shall not be assigned duties inconsistent with those of cashier including preparation of NCAS accounting transactions, posting accounts receivables, etc. It is the responsibility of the division to obtain an official pre-numbered receipt book, and receipts shall be issued for all over-the-counter cash collections. No receipts will be given for checks unless requested by the payor.

Any cash turned into the Cash Management Section must be counted, and verified by both parties. The signatures of both parties on the cash received report attest to the verification of the cash counted.

At the point it is recognized that a division employee has received a check or warrant, each check or warrant will be stamped with the restrictive endorsement, "For Deposit Only", with the State Treasurer account number indicated. A list of all cash items received by mail shall be prepared by the employee responsible for opening the mail. The list shall contain the date of receipt, check number/receipt number, originator, bank, amount and purpose of the payment if known. All DENR divisions and offices will utilize the DENR Controller Mail/Cash Receipt Log (see Appendix A) which is available as an Excel spreadsheet. It is the DENR policy that no checks will be copied as a routine business practice. Divisions and offices may copy checks only when a determination of the check cannot be made. All cash items received shall be turned into the cashier with a copy of the list in time for the daily deposit of funds by the cashier.

Check cashing services for employees or the public will not be provided by any division or office of the Department. In no event shall checks be cashed from agency receipts since State law requires funds to be deposited in the form received.

Monies received in the form of warrants drawn on the State Treasurer shall be deposited by the State agency directly with the State Treasurer and not through the banking system, unless otherwise approved by the State Treasurer.

c. State Treasurer Approved Exceptions to the Daily Deposit and Reporting Act

An exception to this requirement of daily deposit of funds is granted to divisions and offices having receipts less than $250.00 daily. Funds are deposited at least weekly for checks or cash and any day when funds total $250.00 or more per approval from the Office of State Treasurer under the authority of G. S. 147.77.

d. Return Check Fee Policy

The State Cash Management Plan allows agencies to charge a return check fee, not to exceed twenty-five dollars ($25.00), in accordance with the procedures and process outlined in the State Cash Management Directive for Collection and Depositing of Processing Fees for Returned Checks Except Those Offered in Payment of Taxes.

It is the policy of DENR to charge and collect a processing fee of twenty-five dollars ($25.00) for checks on which payment has been refused by the payor bank because of insufficient funds or because the drawer did not have an account at that bank, if at the time the consumer presented the check to the person, a sign:

1) was conspicuously posted on or in the immediate vicinity of the cash register;

2) was in plain view of anyone paying for goods or services by check;

3) was no smaller than 8 by 11 inches; and

4) stated the amount of the fee that would be charged for returned checks.

When the drawer sends a check by mail for payment of a debt and the check is dishonored and returned, the processing fee may be collected if the drawer was given prior written notice that a fee would be charged for returned checks.

1) DENR divisions are to post a notice consistent with G.S. 25-3-506 in the immediate vicinity of any point of sale.

2) DENR divisions are to give written notice to persons or entities that mail payments that a fee will be charged for returned checks.

3) DENR divisions are to charge a processing fee of twenty-five dollars $25.00) for returned checks.

4) DENR divisions must deposit the processing fee into the fund that provides the majority of the support for the following:

   a) The position responsible for collecting the fee.

   b) Other expenses incurred in collecting the fee.

In addition to the processing fee of $25.00 for a returned check, if the payment is received after the due date, a late payment fee, and also interest shall be added according to the Policy on Interest and Penalty Fees, Per G.S. 147-86.23, as discussed in Section A.4.b. below.

e. Returned Items and Money Deposited in Error Policy

1) Should a discrepancy be discovered between the amount of a prepared deposit slip and the amount of the items enclosed, the bank will normally make an adjustment to the State Treasurer's account. When an adjustment is made, notification of the adjustment is normally received from either the bank or the State Treasurer's Office. The DENR Controller's Cash Management Section should ascertain from the State Treasurer's Office the appropriate action to correct the reporting of the deposit.

2) Under no circumstances is a depository bank allowed to refund any agency money deposited in error, without the express authorization of the State Treasurer's Office. Moneys deposited in error may be subject to the provisions of G.S. 143-3.4(a) and/or G.S. 147-84. The DENR Controller's Office Cash Management Section should ascertain from the State Treasurer's Office the appropriate action to effect the refund.

3) If the depository bank does not collect an item that was previously included in a deposit and credited to the account of the State Treasurer, the item will be returned by the depository bank as a "cash item' with a request for direct and immediate reimbursement. There are various reasons why the item may be returned, such as insufficient funs, payment stopped, incorrect endorsement, etc. The request may be received from the State Treasurer's Office or directly from the depository, depending upon the bank into which the deposit was made. Since statutory restrictions do not permit the bank to debit the State Treasurer's account once the item has been credited to the account, and because Federal banking regulations prohibit the bank from carrying uncollected items on its books after a certain period of time, it is absolutely necessary that the bank be reimbursed immediately, certainly within 3 business days. According to budgetary procedures,

a "Refund of Receipts" warrant should be issued payable to the depository bank. The Agency may then initiate its collection procedures to recover the item from the remitter.

f. Procedures for Wire Transfers

Those agencies which utilize the electronic transfer of funds between the State
and local units of Government are directed to follow the requirements of the most current State Controller Cash Management Directive - Electronic Funds Transfer (EFT) effective July 1, 1995. Those agencies which receive federal funds will follow the State Controller Cash Management Plan Directive/Memorandum dated July 1, 1993 for Federal Funding in the receipting, disbursement and drawing of these federal funds.

g. Receipts -- Required Components of DENR-Cash Management Plan Supplements

Note: THE BELOW LISTED COMPONENTS MUST BE INCLUDED IN EACH SUPPLEMENT. ANY DEVIATION IN ADDING A COMPONENT OR ELIMINATING A COMPONENT MUST BE APPROVED BY THE DENR CONTROLLER AS AN EXCEPTION. All functions must have a designated employee to act as back-up. If you have more than one geographic site which is involved in the receipting process, please indicate. For each of the following items, division and office Cash Management Plan supplements will list the primary and back-up position number.

1) A separate employee must be assigned responsibility for opening mail and preparing a receipt log of cash items received. This receipt log is required to be turned in with the cash items collected.

2) A separate employee must be assigned responsibility of reviewing and verifying accuracy of the mail receipt log once cash items are received. The mail log must be signed by this employee verifying accuracy. If more than one site receives mail or cash items the supplement should list the site location, position number and types of cash items each receives.

3) Employee(s) must be designated to complete the NCAS coding sheet and enter into NCAS. This employee must be separate from the employee who receipts the cash items and prepares the mail log. If more than one employee prepares the coding sheet, the supplement must list the position number and the type of receipt each processes (e.g. fees, refunds, etc.).

4) An employee(s) must be assigned responsibility for coding and delivery of deposit tickets to Controller's Office.

5) Employee(s) must be designated responsibility to reconcile receipts/mail log to State Treasurer deposit verification and NCAS.

3. Monies due to DENR from other governmental agencies or from private persons shall be promptly billed, collected and deposited.

4. In accordance with the Office of State Controller "Statewide Accounts Receivable Program Policy and Procedures Manual", unpaid billings due to a State agency shall be turned over to the Attorney General for collection no more than 90 days after the due date of the billing. The agency may handle these unpaid bills pursuant to agency debt collection procedures. G. S. 147-86.22 states that agencies and institutions may use but are not limited to Collection Agencies for collecting accounts receivable. Unless it can be shown not to be cost effective, agencies and institutions shall contract with collection agencies to collect past-due accounts. The State has contracted, through the Office of the Attorney General, with three outside collection agencies to collect all Statewide account receivables. However, it is the policy at DENR that all unpaid billings shall be first turned over to the Attorney General's Office for collection. At its discretion, the Attorney General may recommend that the delinquent account be turned over to a collection agency. The collection agencies should acknowledge all referred accounts within thirty (30) days to the agencies which maintain the account. It should be noted that the debtor shall be responsible for the cost of collecting the debt unless prohibited by law.

a. Accounts Receivable Billing and Collection Polices, and Write off of Uncollectible Debt

The Department bills all State agencies, local units and private entities for monies due the state no later than the 10th of the month following the month in which services were provided. If the accounts receivable are known to be incorrect, accounts are to be corrected and billing is to be no later than the 20th day of the month following the month in which services were provided.

Payment terms should be thirty days after the invoices date unless contractual requirements specify otherwise or other payment terms used are in accordance with industry standards. Dunning invoice/follow-up billing for any unpaid amounts shall be sent if a vendor, agency or individual is 30 days late in payment following the due date of the original billing (0/net30). This dunning invoice must be made in writing. If an amount is still outstanding at the end of 60 days, a second dunning invoice shall be sent via certified/return receipt. The dunning invoice must notify the entity/individual that unless this account is paid immediately, it will be turned over to the Attorney General's Office for collection If no payment or response is received, the account is turned over to the Attorney General's Office on the first working day after the account is 90 days old.

It is the responsibility of each division to contact the Attorney General's Office with respect to the referral of delinquent accounts receivable. The list of delinquent accounts referred to the Attorney General's Office should be submitted in the format indicated in Appendix B. If the address for a particular account is known to be incorrect, an asterisk should be used by the address to denote that fact. No more than 100 accounts per month should be submitted to the Attorney General by a division. When mailing anything to the Attorney General's Office, Collection Section, address all Correspondence as follows:

(U.S Mail Address)

Karen P. Ricks, Manager
Collection Section
N.C. Department of Justice
Post Office Box 629
Raleigh, NC 27602-0629

(Interoffice Mail)

Karen P. Ricks
Collection Section
Room G-34, Old Education Bldg.

The Attorney General's Office will send a demand letter to the debtor. The debtor is given thirty (30) days from the date of the demand letter to respond.

The division should notify the Collection Section of the Attorney General's Office within forty-five (45) days from the date of the demand letter what response, if any, the Division has received from the Debtor, using the following codes to indicate the response:

(PD) Paid

(SR) Satisfactory Response

(N/R) No Response

(N/R Sue) No Response (A.G.'s Office will file lawsuit)

(N.R CA) No Response (Client will send to Collection Agency)

(UR) Unsatisfactory Response

Should the Debtor contact the Division Creditor, after receipt of a demand letter from the Collection Section, it is the responsibility of the Agency Creditor to handle such an inquiry. The Collection Section only makes repayment agreements after a lawsuit is filed.

If the Debtor contacts the Collection Section after receiving a demand letter, the Debtor will be referred to the Division Creditor to make any arrangement for repayment, etc.

Once the forty-five (45) day time period has expired, and the Collection Section has received the Division Creditor's response codes, the Collection Section will make its recommendations for each account.

All accounts receivables submitted for collection should be reviewed to ensure that the statute of limitations has not run. The statute of limitations will be three (3) years on most accounts receivable.

Monies due to a State agency from another governmental agency or from private persons shall be promptly billed, collected and deposited in accordance with the Statewide Accounts Receivable Program as referenced in G. S. 147-86.20-.27. Documentation supporting invoices sent to other DENR units and state agencies will be maintained at the billing division's office for review upon request. Documentation will be provided to other state agencies upon request.

Deferred payment plans: The Department does not promote deferred payment plans of amounts owed the State.

Employees: Employee Salary Overpayments Policy, the Controller's Office and the Personnel Office will develop an appropriate repayment schedule.

ALL CURRENT PUBLICATIONS AND OTHER REQUESTS FOR INFORMATION FOR WHICH DIVISIONS REQUIRE PAYMENT MUST BE PREPAID BEFORE BEING RELEASED**.** This will eliminate the majority of low dollar amount outstanding account in most divisions.

The DENR procedures, criteria, and approvals to write-off uncollectible accounts are in accordance with the General Statutes, where specific authority is not provided by State law. Accounts should be written off an agency's financial accounting records when all collection procedures, including those required by the Office of the Attorney General (OAG), have been conducted without results and management deems the accounts uncollectible. Accounts due from individuals or vendors must be submitted to the Department of Revenue for setoff debt proceedings at least once prior to write off. After write off, these accounts shall continue to be submitted to the Department of Revenue for debt setoff proceedings.

1) OSC requires that the reasons for writing off an account and compliance with the Department's write-off policy must be adequately documented and maintained in the agency's files. Such documentation must be readily available for audit.

2) Interagency receivables cannot be written off without the approval of the Office of the State Controller. If a division is unable to collect receivables from another state agency, the Controller should contact OSC's Statewide Accounts Receivable Management Unit for assistance. The State Controller has the authority to process the interagency transactions that he/she considers necessary under the circumstances.

3) Uncollectible accounts may be written off of an agency's financial accounting records and no longer recognized as collectible receivables for financial reporting purposes, but the legal obligation to pay the debts still remains. Accounts written off remain debts to the Department until the division determines through a collection agency that the responsible party has no ability to pay or the debt has been collected. All uncollectible accounts must be discharged by the OAG if not collected.

   Procedures to account for uncollectible receivables that have been written off are outlined below:

   a) For any uncollectible receivable of more than $25.00 that has been written off, a summary level record of the accounts sufficient to substantiate the debt is to be retained indefinitely or until the debt has been collected or discharged. For the uncollectible receivable of $25.00 or less that has been written off, such records must be retained for two years.

   b) A record of accounts written off must be maintained and reported to the OSC on a periodic basis. (OSC is to establish reporting periods and notify us).

   c) For outstanding bills of $25 or less, all DENR divisions have the authority to utilize the regular US mail rather than certified mail in notifying the debtors of the past due amounts. All divisions have the authority to write off the debt after 12 months of documented collection efforts for amounts under $25.

b. Policy on Interest and Penalty Fees, Per G.S. 147-86.23.

G. S. 147-86.23, entitled "Interest and Penalties", requires the following:

Interest: SHALL be charged at the rate established pursuant to G. S. 105-241.1(I) on past due accounts receivable from the date it was due until it is paid. Agencies should contact the Department of Revenue, to obtain the rate currently being charged. The Department of Revenue sets this rate semi-annually. In any situation where we charge interest on an account receivable and the payment schedule crosses periods, the interest rate remains consistent with the rate set at the time the payment schedule was put into effect. In those cases where a division has the ability to recoup the account receivable within subsequent months of the due date, interest shall be charged for the 30 day period through the date of the recoupment. Division Fiscal Officers will ensure that accounts are not in an appeal status prior to charging interest and proceeding with recoupment of funds. (See Late Payment Penalty Fees below).

Late Payment Penalty Fees: A fee of no more than 10% of the accounts receivable SHALL be charged on all past due accounts. It is the policy of DENR to charge 10% late penalty fee on all past due accounts. The penalty is in addition to the interest charge as required above.

c. Debt Setoff Collection Policy

DENR divisions and offices shall pursue setoff debt collection for collection of accounts receivables that have been written off. The setoff collection efforts shall supplement G. S. 105A Setoff Debt Collection Act. This statute provides for written-off accounts receivable to be set off against payment the state owes to debtors, other than payments of individual income tax refunds and payroll. A refund in whole or in part may be applied against any past due indebtedness owed the State, provided both the debt and refund, if any, is at least fifty dollars ($50.00). The State Controller is working on a Vendor Setoff Program for collection of past due accounts receivable with vendors who provide services to more than one state agency.

5. In accordance with G. S. 147-86.26 each DENR division or office shall provide the State Controller via the DENR Controller's Office a complete report of the agency's aged accounts receivables at least quarterly. Additionally, each report shall also include the additional information stipulated within the statute.

6. Federal funds received for major federal assistance programs, that are governed by the Cash Management Improvement Act of 1990, must be drawn in accordance with the current State/Federal Agreement.

7. All federal fund draws should be timed so that the funds are on deposit with the State Treasurer no more than two business days prior to the disbursement.

a. Drawing, Receiving and Depositing of Federal Funds Procedures

8. DENR shall accept electronic payments, in accordance with G.S, 147-86.22, to the maximum extent possible and consistent with sound business practices.

a. Purpose

1) The policies and procedures included in this document apply to all credit card locations using the statewide vendor.

2) Any new requests for commencing credit card use must be with the statewide vendor. It is expected that all divisions currently using credit cards, but not with the statewide vendor, will initiate steps to begin accepting credit card charges through the statewide vendor.

3) Any location or division requesting specific exemptions to the policies and procedures included herein should send those requests in writing to the DENR Controller. The DENR Controller will either approve or disapprove each request.

4) Those locations or divisions continuing to utilize a credit card vendor other than the statewide vendor shall be required to include the policies and procedures for such transactions in the DENR Cash Management Plan Supplements.

b. Policies, Procedures, and Guidelines

1) The Department of Environment and Natural Resources will accept Visa and MasterCard credit and debit cards from customers for various goods and services. Each Division will accept credit/debit card transactions from customers in person, through the mail, by fax or by telephone. A Point of Sale (P.O.S.) terminal Device will be used to process credit/debit card transactions at each pilot location. After statewide rollout of the Credit Card Project, as additional DENR locations opt to use credit card acceptance, web based credit card applications may also be considered as appropriate.

2) Each Division will not charge a transaction fee to those customers who are paying with Visa or MasterCard credit/debit cards.

3) Each Division's costs associated with credit/debit card transactions will be paid from the Division's operating budget.

4) All credit/debit card transactions must be authorized (authorization code received back from the P.O.S. terminal device when the credit card is swiped or keyed) before accepting a credit/debit card for payment. If there is no authorization, the credit/debit card cannot be accepted and an alternative means of payment will have to be requested from the purchaser.

5) Parks and Recreation locations may accept payment in advance, not to exceed 12 months, for the reservation of camping sites. When accepting credit card payments for such transactions, the cardholder must be informed of the park location's policy with respect to the immediate billing of the credit card for the reservation date(s) and cancellation deadlines and fees. It is required that a receipt be mailed back to the cardholder. This receipt, including any necessary attachments, must clearly indicate

the terms of the transaction, including the advance billing for the reservation date(s) and cancellation deadlines and fees.

c. Reference Materials

1) In order to ensure security and confidentiality, as well as to ensure that the department/division will be charged the lowest card processing rates, each employee that will handle credit or debit card payments, whether for card-present or card-not-present transactions, is required to read the operating guide(s) provided by the payment processing vendor(s) prior to processing electronic payments.

d. Acceptance of Credit and Debit Card Payments

1) All authorized personnel that will be accepting and processing credit/debit card sales will be required to read the Wachovia Merchant Services Program Guide titled "Card Processing Made Simple". All credit/debit card sales should be handled in accordance with the policies and procedures as outlined in this guide.

2) If a credit or debit card is rejected and is flagged as a hot card, then the person processing the credit or debit card sale will immediately call the Voice Authorization Center and ask to speak to a Code 10 operator to report the suspect transaction. Answer all their questions and follow their instructions. The Voice Authorization Center telephone number is 1-800-654-8851.

3) It is the current practice at some Parks and Recreation locations for the Ranger to accept payment from campers at the campsite. If the camper desires to pay with a credit/debit card, the Ranger may imprint the card, giving the customer a receipt. Once the Ranger returns to the office, the credit card information can then be entered into the P.O.S. terminal device. If the credit transaction is approved, the customer copy of the transaction advice can be returned to the camper. If the transaction is not approved, the Ranger will ask the camper for an alternate form of payment.

e. Settlement

1) Each Division's credit and debit card sales will be cut off at the close of each day, or at a later time agreed to and approved by the DENR Controller's Office, in order to reconcile and batch that day's credit and debit card sales. It is the responsibility of each Division to provide the Controller's Office with a written request of the cut off time to be adopted. The cut off time should be consistent, however, in those

instances where the day's operations are shut down earlier than the cut off time, the close out of the day's transactions may occur earlier.

2) At the end of each day, the Division will verify its internal credit and debit card sales records to the daily credit and debit card sales printout generated from the P.O.S. terminal device. Any corrections (i.e., wrong amount may have been keyed in the P.O.S terminal device for a customer) that need to be made will be made by voiding the original transaction and submitting the correct transaction as a new transaction. Once the P.O.S. daily credit and debit card sales printout and the actual credit and debit card sales per the Division's internal records (internal tracking database) have been reconciled and are in agreement then the day's credit and debit card transactions will be batched and electronically transmitted. The electronic transmission of credit and debit card sales will be performed by authorized personnel within the Division and will be done before close of business for that particular day.

3) The Division will maintain the P.O.S. terminal device daily printouts (file by date and month) for record keeping purposes in accordance with the Department's Record Retention schedule. The P.O.S. daily printouts will be maintained in a secured location (locked file cabinet) to ensure that no unauthorized personnel can gain assess to the credit card information.

f. Reconciliation

1) Before 10:00 A.M. the next business day, the Division will fax or e-mail the Balance/Detail Inquiry Report to the Controller's Office along with the Cash Receipts Journal Voucher form. The Balance/Detail Inquiry Report is found in Wachovia Connection Plus. The P.O.S. printout tickets will be retained by the Division.

2) The Accountant in the Cash Management Section of the Controller's Office will certify the total amount from Wachovia Connection Plus into the CMCS. The Certification will be performed on a daily basis to comply with the State's Cash Management Policies and Procedures and the Office of the State Treasurer.

3) The Cash Receipts Journal Voucher will reflect the amount from Wachovia Connection Plus. Any difference between Moneta and Wachovia Connection Plus will be reconciled by the Division/location.

g. Security Practices

1) Confidentiality of cardholder account information is protected by the NC Public Records Act and the payment processing vendor contracts. The following procedures will be followed by the Division and the DENR Controller's Office with regards to confidentiality of cardholder account information.

2) Only those Division personnel who have been approved by the DENR Controller's Office as being authorized to have access to Moneta and Wachovia Connection Plus will be authorized to accept and process credit and debit card sales.

3) Only personnel in the Division and the DENR Controller's office who have been authorized access to Moneta and Wachovia Connection Plus will be authorized to access credit/debit card information within these systems.

4) The daily P.O.S. Device credit/debit card printouts will be maintained in the Division in a secured location (locked file cabinet) to prevent unauthorized personnel from gaining access to the credit/debit card information.

5) Any credit/debit card information that is printed from Moneta by the DENR Controller's Office will be maintained in a secured location (locked file cabinet) to ensure that no unauthorized personnel gain access to the credit/debit card information.

6) Any credit/debit card information that is to be destroyed in accordance with the Department's Record Retention Requirements schedule will be shredded to ensure that no unauthorized personnel gain access to the credit card information.

Merchant Account Management

1) The Division will be responsible for monitoring the Division's credit/debit card transactions to ensure that they are clearing at the lowest processing rates as agreed by the State of North Carolina and Wachovia Merchant Services. The Division will review each day's credit card transactions in Moneta and determine that the transactions are clearing at the agreed upon rates. Any transactions that are downgraded will be identified and the reasons for the downgrade determined with Wachovia Merchant Services.

2) The Division will be responsible for ensuring that funding for settlements occurs within the agreed turnaround time. The Division will review each day's credit/debit card sales in Moneta and make sure that the funding for these sales as been funded to the Department's Wachovia Connection Plus account within the agreed upon turnaround time. Any funding amounts identified as not being funded within the agreed upon turnaround time will be documented and Wachovia Merchant Services will be notified.

In addition to adhering to these guidelines, DENR plans shall employ proven techniques, which improve cash handling. Some of those techniques include:

a. Receipt of federal grant payments by wire transfer when possible.

b. Special post office boxes to facilitate the processing of large remittances.

c. Color coded mailing labels and envelopes to identify remittances for special handling.

d. Separate addresses to distinguish remittances from other mail.

e. Reassignment of personnel, or the hiring of temporary personnel, when this proves effective, to accelerate the processing of remittances during peak periods.

f. Deposits made by units outside Raleigh should be made with cash concentration banks

designated by the state Treasurer.

g. The evaluation and establishment of lock-boxes in areas which are large source remittances, but which are geographically distant from the nearest State agency office. Lock-boxes are locked Post Office boxes tended by banking agents. These allow quicker cash collection in areas which are not served by agency offices.

h. The use of remittance processing equipment when justified by the volume of deposits.

i. Establishing billing schedules which are both efficient and lead to earlier receipt of monies due to the State.

j. Timing deposits in order to receive current day credit in accordance with schedules available from the State Treasurer.

9. Accounts Receivable/Billing -- Required components of DENR-Cash Management Plan Supplements

Note: THE BELOW LISTED COMPONENTS MUST BE INCLUDED IN EACH SUPPLEMENT. ANY DEVIATION IN ADDING A COMPONENT OR ELIMINATING A COMPONENT MUST BE APPROVED BY THE DENR CONTROLLER AS AN EXCEPTION. All functions must have a designated employee to act as back-up. If you have more than one geographic site which is involved in the receipting process, please indicate. For each of the following items, division and institution Cash Management Plan supplements will list the primary and back-up position number.

a) An employee(s) must be designated to bill all accounts within 10 days after amount of incurred costs are known.

b) An employee(s) must be designated to send out dunning notices in accordance with policy.

c) An employee(s) must be designated to pursue debt collection in accordance with policy.

d) An employee(s) must be designated to complete the agency's report on accounts receivables at least quarterly.

B. **Cash Management over Disbursements:**

While the objective of controlling receipts is to collect as early as possible, the objective of managing disbursements is to maintain funds in interest-bearing accounts for the longest appropriate period of time. This allows the State to recognize the maximum earning potential of its funds. This is not intended, however, to encourage late payment or detrimental relationships with the firms who, in good faith, supply goods and services to the State. The following rules should be included in all plans:

1. Monies deposited with the State Treasurer remain on deposit with the State Treasurer until final disbursement to the ultimate payee.

   a. Procedures for Cash Disbursement

      Prior to disbursement of state and federal funds, the Fiscal Officer will ensure the following documentation is approved and available in the Fiscal Office or the Controller's Office:

      1) Purchase Order (PO) purchases/acquisitions:
         a) A copy of the PO (on-line or hard copy)
         b) Original invoice from the vendor
         c) Receiving report, signed off by a state employee or designated party

      2) Contracts:
         a) A copy of the approved, signed contract for the applicable fiscal year
         b) Reimbursement request from the contractor, approved for payment by the program person
         c) If this is a payment on a Capital Project, the architect's approval and Capital Project Coordinator's approval are needed.

      3) Employee travel:
         a) Original Travel Reimbursement Request, signed by claimant and the supervisor with attached hotel receipts and other appropriate receipts which exceed approved limits as established by OSBM.
         b) Authorization form for excess of these approved limits (inclusive of conference authorization forms, out-of-state travel forms, etc.)

      4) Tuition reimbursement
         a) Application for Employee Education Assistance form (PD 136), approved by the supervisor for participation
         b) Copy of the transcript, indicating passage of the course
         c) Copy of canceled check or receipt

      5) Non-PO type expenditures (such as utility bill, SIPS bills, credit card bills, etc.)
         a) Pay from an original invoice, not a copy
         b) Ensure that SIPS payments are for application codes assigned to specific divisions
         c) Ensure that utility bill is for locations that division/office has responsibility
         d) For credit card statements;
            i) ensure that the division/office Purchasing Office has reviewed for compliance with purchasing requirements and approved the statement for payment.

ii) ensure that there is a copy of the receipt (receiving report) for each of the purchases on the credit card statement.

iii) ensure that the supervisor has approved the purchases by his or her signature for each purchase on the monthly statement.

Fiscal Officers will follow the procedures in the DENR Controller's Manual regarding the American Express Corporate Card Usage in terms of review of statements for appropriate uses of the American Express Corporate Card.

As provided for in G. S. 143-6.1, *Information From Private Organizations Receiving State Funds, Information From State Departments and Agencies Providing State Funds*, State funds appropriated by the General Assembly (inclusive of Federal funds) shall not be disbursed to any corporation, organization, or institution until all the required reports and financial information have been provided as required by this section. G. S. 143-6.1 Editor's notes requires each private, nonprofit entity eligible to receive State funds to file with the disbursing agency a notarized copy of that entity's policy addressing conflicts of interest. This G. S. Cite provides the policy requirement.

Federal and other reimbursements of expenditures paid from State funds shall be paid immediately to the source of the State funds.

a) State appropriations shall not be used to support expenditures which are reimbursable from any source when an advance is available by letter of credit or other means.

b) Receipts shall be recorded in the Company/Account/Center which has incurred or will incur the reimbursable expenditure. An appropriate clearing account may be established in the General Fund for recording receipts pending allocation of reimbursable administrative expenditures.

DENR will follow the OSC Memorandum dated May 25, 1995 on the Cash Management Control system and will use the Cash Management Control System for all payments/transfers.

a) between DENR divisions/offices; and

b) outside of DENR for all payments where economically feasible.

All purchases for the divisions and offices must be in accordance with N.C. General Statutes, N.C. Administrative Code, and Departmental policies and procedures. Employees will not be reimbursed for purchases they make outside of DENR purchasing guidelines. No purchase shall be made from or through a state employee except under the Department of Administration, Division Purchasing Manual, Section VII, *Purchasing From or Through State Employees*, which requires prior approval of the State Purchasing Officer of the Department of Administration.

G. S. 116B requires that all state warrants unclaimed or uncashed for a period of 5 years must be escheated. The escheat law also requires that an attempt must be made to notify each owner at their last known address that their property, worth $50.00 or more, became escheatable, and will escheat to the state of North Carolina unless claimed. The notification attempt must be made not less than 60 days, and not more than 120 days,

prior to the date on which the annual escheat report is due to be filed. The DENR Controller's office will follow the procedures set forth in the General Statute.

Should a division or office require an Imprest/Petty Cash Fund, the following shall apply:

a) All imprest/Petty Cash funds are to be approved by the DENR Controller. Upon approval by the DENR Controller a budget revision establishing the fund may be sent to Office of State Budget and Management for their approval. All Petty Cash funds shall be reevaluated annually. The evaluation should address the need for the fund, the appropriateness of the funding level and assurances that the disbursements from the fund are not circumventing the purchasing process. The Division/Office Director will verify and justify the appropriateness of its continuation and funding level to the DENR Controller by March 31st each year. The justification should include the annual usage data and unique circumstances of the division. The Division/Office Fiscal Officer will indicate, on the Division Director's request, his/her concurrence or non-concurrence with the appropriateness and level of the fund.

b) These funds are to be utilized during the fiscal year for emergency purchases in a situation where the normal requisitioning/purchasing process is deemed too lengthy and to provide change in the day to day operations.

c) These funds are to be kept at a minimal level and are to be kept locked up in a safe or file cabinet with offices locked in the absence of the fund custodian. The cashier or the employee acting as cashier is responsible for control of the imprest/petty cash funds.

d) Petty Cash receipts and invoices should be reconciled on an on-going basis by the custodian of the fund. Reconciliation of the petty cash fund is to be made each month by both the custodian of the petty cash fund and the employee responsible for bank deposits, or another employee designated by the Fiscal Officer. An audit or surprise audit of the petty cash fund is to be made not less than quarterly by an employee in the Division/Office Fiscal Office. Cash on hand plus unreimbursed expenditures must total the amount of the petty cash fund. Instances where the audit finds discrepancies will be documented and reported to division Fiscal Officer and the DENR Controller. For outlying offices, the Fiscal Office is responsible to ensure the audits are conducted. He/She may request an audit be performed by the DENR Controller who will assign staff to conduct the audit.

e) Reimbursement of expenditures made from the petty cash fund is made periodically as needed throughout the year.

f) The entire petty cash fund is to be deposited with the State Treasurer by the end of the fiscal year.

b. <u>Bank Reconciliation Procedures</u>

Department Bank Accounts shall be reconciled on a monthly basis by the 15th calendar day after receipt of the State Treasurer's statement.

2. As provided in Section 147-86.10, the order in which appropriations and other available

resources are expended shall be subject to the provisions of the Executive Budget Act, G. S. 143-27, regardless of whether the State agency disbursing or expending the monies is subject to the Act. Funds are not to be disbursed if they are not in the authorized budget.

3. Federal and other reimbursements of expenditures paid from State funds shall be paid immediately to the source of the State funds.

4. Billings to the State for goods received or services rendered shall be paid neither early nor late but on the discount date or the due date to the extent practicable.

   Early payment should be avoided. The NCAS accommodates the timely payment of invoices by scheduled due date. Overriding or forcing the system to produce checks prior to the scheduled date should be avoided or documented in the division/office Cash Management Plan supplement.

5. Disbursement cycles for each agency shall be established to the extent practicable so that the overall efficiency of the warrant disbursement system is maximized while maintaining prompt payment of bills due. In order to avoid disbursement account overdrafts, warrants should not be release before adequate funds have been requisitioned by the agency and approved and deposited to the applicable disbursing account by the OSC.

   a. In-house procedures are to be employed to include analysis of accounts payable by discount date or due date. Checks shall be mailed on a schedule that will ensure delivery on the due date. Utilization of manual checks shall be in accordance with DENR NCAS fiscal policy.

      Capital Improvements disbursements are based on percentage of completion of the total project. They are to be approved by and signed off by the architect or engineer of the project. Performance contracts are acceptable and authorized.

   b. The DENR plan for disbursement of state aid funds and specific procedures for providing advances is as follows:

      1) Special Appropriations are to be disbursed in accordance with OSBPM memo, "Procedures for the Disbursement of Special Appropriations", dated August 1, 1996. Pursuant to G. S. 143-26 and the State's Cash Management Plan, special appropriations totaling more than $100,000 should be disbursed on a quarterly basis unless specified differently in the Appropriations Act.
      2) If the Department receives a request for an advance, and if the request meets the Controller's criteria for approval, a written request approved by division/office management must be made to the Controller for a check to be issued. The written request must include confirmation that Department criteria are met.
      3) There are two types of arrangements or contracts: 1) financial assistance and 2) purchase of service contracts. Advances are not allowed for Purchase of Services Contracts. For purchase of goods and services, DENR will not pay until the goods and services have been received unless the item ordered requires prepayment from all customers.
      4) After a contract/grant agreement is signed, the contractor may request and upon approval of Division management, receive an advance not to exceed the **cash requirement for a sixty (60) day period.** An advance should be given only when lack of an advance would create a hardship for the contractor. The sixty day limitation does not apply to grants with subrecipients for the purchase of a capital items (e.g. purchase of automobiles and other capital items). In cases of capital

purchases, it is permissible to advance the entire amount budgeted for the capital expenditure if it is purchased and paid for within 30 days. Advances are subject to the contractual agreement between the parties involved. Any arrangement for advances must be included in the contract.

5) In reference to advances beyond the 60 day limit, a request for an advance will require the signature of the director and the board chair. Prior to requesting an advance, the board chairperson will secure the approval of the entire board. The request to the Division will require the two signatures and provide evidence of the entire board's approval. The request will include the names and addresses of the board members. When the advance check is sent, all board members are to be notified.

   NOTE: If a contractor is funded with federal funds and an advance is necessary to avoid a hardship for the contractor, **the division MUST identify and budget state funds to support the advance**. All advances must be settled prior to June 30 of the fiscal year. Federal funds may be used to support an advance to a contractor only if such an advance is allowed by federal regulations (some Block Grants) and the federal funds advanced are treated as an allowable cost and an allowable expenditure for federal reporting purposes and would not otherwise require the use of state funds. Procedures for advancing federal funds to sub-recipients shall ensure compliance with Cash Management Improvement Act (31 CFR Part 205).

c. Check Mailing and Disbursement Cycle Polices and Procedures

All accounts payable checks are to be mailed directly to the payee by the Controller's Office. Exceptions to this policy will be handled on a case-by-case basis.

In unusual circumstances it may become necessary for a division to request an exception to this policy. If there is a valid necessity for checks to be picked up by the division for delivery, justification/documentation for any such action must be attached to the data entry coding sheets and sent to the Controller's Office. Prior approval is required for all exceptions to policy.

The Controller's Office will either approve or disapprove each request. If the request is approved the invoice will be processed and the check will be set for pickup by the division. If the request is disapproved the division will be notified.

It is the responsibility of the individual picking up the checks to turn them over to the division fiscal officer/authorized designee. No one with AP authority shall be allowed to handle the checks. Each division will provide the Controller's Office a list of people with authority to pick up checks, and also the name of the fiscal officer/authorized designee. Checks will not be released to any individual who is not authorized by the division to do so.

A log will be maintained for each check picked up. Employees with authority to accept checks will be required to sign for each check. The check log will be a permanent record maintained by the Controller's Office, which will show the names of people authorized to pick up the checks, the vendor name, the check number, the amount of the check, and the signature of the authorized individual accepting the checks. It is the responsibility of the person accepting the checks to deliver them to the fiscal officer/authorized designee.

6. Electronic Funds Transfer (EFT) should be used for certain payments between State and local units, vendors and employees when it is determined to be mutually beneficial to both parties.

7. Delegation of Disbursing Authorities must be kept current and must be approved by the State

Controller.

The current Delegation of Disbursing Authorities is maintained on file in the DENR Office of the Controller.

8. Disbursements -- Required components of DENR-Cash Management Plan Supplements

Note: THE BELOW LISTED COMPONENTS MUST BE INCLUDED IN EACH SUPPLEMENT. ANY DEVIATION IN ADDING A COMPONENT OR ELIMINATING A COMPONENT MUST BE APPROVED BY THE DENR CONTROLLER AS AN EXCEPTION.

All functions must have a designated employee to act as back-up. If you have more than one geographic site which is involved in the receipting process, please indicate. For each of the following items, division and office Cash Management Plan supplements will list the primary and back-up position number.

a. Identify position which receives vendor invoices with supporting documentation and proceeds to desk audit the invoices for accuracy and completeness, due date discount rate, if applicable, and other pertinent information.

b. Identify the positions which prepare coding or batching of invoicing.

c. Identify the positions which enter into NCAS Accounts Payable the coding or the entry of invoices.

d. Identify the positions which handle unique disbursement processing, i.e. the reimbursement of state level contracts, travel, and administrative contracts.

e. Identify position which will review the Control Group Status (CGS) on NCAS daily for balanced batches to ensure invoices vs. keyed information matches.

f. Identify position which is responsible for the Imprest Cash Fund.

g. Identify position which has responsibility for auditing the Imprest Cash Fund disbursements/reimbursements.

h. Identify location, amount and employee title and position number for each petty cash fund established.

i. Vendor invoices are compared with copies of purchase orders, approved requisitions, receiving reports, and packing slips.

j. Vendor invoices for partial shipments are noted on purchase order (NCAS agencies do this on-line).

k. Invoice computations and account distribution per the purchase order or requisition are verified as correct.

l. Invoices for utility services are reviewed and approved for payment by management officials outside the Controller's Office in accordance with an official delegation of approval authority.

m. Debit memorandums are used to charge vendors for shortage, defective materials, etc.,

and approved by supervisory staff.

n. Original invoices are to be utilized for processing payments and to support the payment files. Duplicates are to be used only if the original invoice is misplaced. The original and all copies of the invoice are stamped PAID with the date it is processed.

o. Cost centers (RCC) are charged only for allowable benefiting, direct and indirect cost specifically related to the program activity.

Techniques Helpful in Controlling Disbursements Include:

Cash Management Over Inventory and Supplies

a) Inventories shall be managed in a manner which ensures that only the minimum supply level necessary to conduct business without disruption is stocked. Economic order quantities shall be considered in implementing procedures to control inventories.

b) Requisitions

1) Requisitions are prepared by requesting staff and are approved by the respective Section Chief. All requisitions are sent to the Division Fiscal Office to ensure that funds are available.

2) Requisitions are sent from the Division Fiscal Office to the Purchasing Officer for processing of a purchase order. A copy of the requisition is sent to the Controller's Office where the funds are encumbered.

3) Once the purchase order is processed and entered by the Purchasing Officer (buyer) into the North Carolina Accounting System (NCAS), the appropriate account(s) and center(s) are automatically encumbered. The requisition is not matched against the purchase order. At the time the invoice is received, matching occurs to the purchase order.

c) The Fixed Asset System (FAS) responsibility:

1) An annual inventory of the division/institution Fixed Assets is to be conducted prior to June 30.

2) To assure the accuracy of fixed assets records on a continuing basis, it is necessary to reconcile FAS records with NCAS on a periodic basis. The division/office FAS designated employee shall reconcile the FAS records to the NCAS records on a monthly basis.

3) An additional reconciliation may be necessary after completion of the annual physical inventory and the resulting FAS adjustments. This year-end reconciliation will be of primary importance in assuring the integrity of the Department annual financial statement and will also be the primary responsibility of the Department's Fixed Asset Accountant. Balancing and reconciliation forms and procedures are outlined in the Fixed Assets System User's Manual.

4) The Section Chief or Program Manager of the division/office shall be assigned responsibility for their equipment. Any transfer of Fixed Assets from one section/office/NCAS Center to another must be formally transferred by completing the appropriate forms. These forms must be completed, signed and forwarded to the

Department Fixed Asset Accountant. Individuals to whom equipment is assigned are not relieved of responsibility for that equipment, regardless of whether it has been physically transferred to others, unless written notice or release of the item and reassignment to another individual is submitted to the FAS designated employee via the appropriate forms.

5) Should Federally funded fixed assets be transferred (either inter or intra division/agency), the Controller or his/her designee will determine the appropriateness. The division/office will follow prescribed uniform standards governing the utilization and disposition of property furnished by the Federal Government or acquired in whole or part with federal funds or whose costs have been charged to a project supported by a federal grant when surplusing property (capitalized equipment).

6) Fixed Assets surplus procedures as defined in the Fixed Asset System's User Manual will be followed.

a) There will be a physical inventory of supplies not less than once a year prior to June 30th each year. The division section which has responsibility for placing orders or maintaining inventory has the responsibility to conduct such physical inventory.

<u>Inventory and Supplies -- Required components of DENR-Cash Management Plan Supplements</u>

Note: THE BELOW LISTED COMPONENTS MUST BE INCLUDED IN EACH SUPPLEMENT. ANY DEVIATION IN ADDING A COMPONENT MUST BE APPROVED BY THE DENR CONTROLLER AS AN EXCEPTION. All functions must have a designated employee to act as back-up. If you have more than one geographic site which is involved in the receipting process, please indicate. For each of the following items, division and office Cash Management Plan supplements will list the primary and back-up position number.

1. Identify the position number(s) designated as custodians of each inventory stock (i.e., warehouse, pharmacy, dietary, housekeeping, medical supplies, office supplies, forms, etc.).

2. Identify the position responsible for ensuring that there are sufficient funds available for a Purchase Order to be written.

3. Identify the position that is responsible for the reconciliation of the FAS records to the NCAS records on a monthly basis.

4. Identify the position that is responsible for the annual inventory of supplies.

Applicable Forms, Letters or Logs Referenced as Attachments

Appendix A – DENR Controller Mail/Cash Receipt Log
Appendix B – Format to List Delinquent Accounts Referred to the Attorney General's Office