



U.S. DEPARTMENT OF COMMERCE
MANUAL OF SECURITY
POLICIES AND PROCEDURES

Appendix P

Disbursing Office & Imprest Fund Checklist

Yes No

Y N Has this activity been the subject of a recent inspection? Date: _____

Y N Have discrepancies noted in the last inspection report been corrected?

Does each imprest fund cashier have a copy of:

Y N 1. Chapter 6 of the DOC Cash Management Handbook, "Cash Held Outside Treasury," including Treasury's Appendix 1 "Manual of Procedures and Instructions for Cashiers?"

Y N 2. The DOC Administrative Payments Manual?

Y N 3. Chapter 1, Part 10, on "Sources of Funds" from the DOC Travel Handbook?

Y N Has the Cashier's Handbook been updated with the most recent policy documents on imprest funds?

Y N Is the fund activity adequately guarded?

Y N Have adequate precautions been taken to prevent unauthorized entrance after duty hours?

Y N Do imprest fund regulations contain specific and appropriate instructions for physical protection of the cash?

Y N Have security measures been coordinated with the security element?

Y N Is the fund activity equipped with adequate facilities for the storing and safeguarding of public funds and documents?



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| Y | N | Are all imprest funds kept in a locked cash box? |
| Y | N | Are imprest funds exceeding \$300 kept in a locked cash box and stored in a U.S. Government-approved safe with a 3-wheel combination lock? |
| Y | N | Are imprest funds of less than \$300 stored in a file cabinet with a bar and combination lock? |
| Y | N | Do safeguards exist to prevent the storage of imprest funds in file cabinets with key locks? |
| Y | N | Do safeguards exist to prevent the storage of imprest funds in cashier's or any other employee's desk drawers? |
| Y | N | Do safeguards exist to prevent the storage of imprest funds in depositories in a cashier's name only? |
| Y | N | Do safeguards exist to prevent the storage of imprest funds in safe deposit boxes in a cashier's name only? |
| Y | N | Is an intrusion detection device/system installed? |
| Y | N | Are warning notices posted? |
| Y | N | Do the safeguards employed during normal operations precludes loss, substitution, or pilferage of public funds and documents? |
| Y | N | Are vaults or safes accessible at any time to unauthorized persons? |
| Y | N | Is each cashier of an imprest fund of \$1000 or more provided a protected, limited access area from which to operate? |
| Y | N | Are unauthorized persons excluded from the working areas of the office by means of a railing or counter? |
| Y | N | Are money exchanging windows situated so as to prevent unauthorized access to |



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funds? (If not, explain on separate sheet.)

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| Y | N | Is cash in excess of current disbursing needs promptly deposited to the credit of the Treasurer of the United States? |
| Y | N | Are internal office procedures established to provide controls on all undelivered and returned checks? |
| Y | N | Are paid but un-reimbursed sub-vouchers, interim receipts for cash, and copies of replenishment vouchers in transit treated as the equivalent of cash and safeguarded as such until replenishment is received to support the accountability of the cashier? |
| Y | N | Is there a central point for their receipt, holding, and final disposition, with responsibility charged to a specific individual? |
| Y | N | Is the cashier provided with a separate working space or properly enclosed cage or room with a window for paying and receiving? |
| Y | N | Is a cash drawer with key lock, or a field or similar safe, provided for safeguarding funds and vouchers during temporary absence of the clerks? |
| Y | N | Does each cashier know to never leave the cash box keys in an unauthorized place or with another person? |
| Y | N | Does each cashier know to not leave the safe while it is open? |
| Y | N | Does each cashier know to not leave the cash box out of the safe except when making disbursements or reconciliation? |
| Y | N | Are the imprest fund's cash and related documents the only items kept in the imprest fund safe? |
| Y | N | Are there keys or combinations to the cashier's safe and cash drawer in the hands of any person other than a cashier? |
| Y | N | Are locks replaced when keys are lost or stolen? |



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| Y | N | Has the cashier sealed one key and/or the combination to the safe in an envelope secured in the safe of the imprest fund officer or unit security contact? |
| Y | N | Is the combination to the imprest fund vault or safe known only by the imprest cashier(s)? |
| Y | N | Does the cashier personally set the combination to the safe? |
| Y | N | Do either the cashier's supervisor or any of the security guards have the combination to the safe? |
| Y | N | Do the cashiers memorize the combination to their lock, keeping no written record of the combination? |
| Y | N | Are combinations of the vaults and safes changed at least every 12 months? |
| Y | N | Are safe combinations changed when newly appointed imprest fund officials or cashiers open or take over an account? |
| Y | N | Do security patrols check the Imprest Fund Office during the normal course of their duties? |
| Y | N | Is there a plan establishing security requirements for funds in transit? |
| Y | N | Was the plan coordinated with the appropriate security official(s)? |
| Y | N | If more than one person in the office has cash in his possession, is each person provided with a separate and secure receptacle for such monies? |
| Y | N | Does each imprest fund cashier operate only one fund at a time? |
| Y | N | Are receipts taken for all funds entrusted to the cashier and receipts given the cashier for all funds returned or valid vouchers accepted? |
| Y | N | Is each imprest fund cashier prohibited from committing, obligating, and authorizing the |



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payment of funds?

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| Y | N | Is each imprest fund cashier prohibited from performing any duties that would permit control over authorization and/or approval of procurement? |
| Y | N | Is each imprest fund cashier prohibited from performing any duties that would permit control over maintenance of accounts related to the disbursing process? |
| Y | N | Is each imprest fund cashier prohibited from performing any duties that would permit control over the receipt of goods and services paid for through the imprest fund? |
| Y | N | Is there a procedure for unannounced verifications of cash on hand? |
| Y | N | Do current records indicate that such verifications are being made on an unannounced basis at least once each quarter? |
| Y | N | Is a detailed record maintained on daily settlement of cash transactions between disbursing officer, or deputy disbursing officer and cashier(s)? |
| Y | N | Is positive identification of the payee made prior to any cash payment? |

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