



**Business Services Area**  
**Associated Student Organization Accounting**  
**Process and Procedures**

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Change Order Requests

Change order requests are used to request money for various student activities and events. Change orders are delivered to the Cashier's office by Brinks on Wednesday and Friday. The request will need to be submitted no later than 11 am on Tuesday for a Wednesday delivery and no later than 11 am on Thursday for a Friday delivery. In order to fulfill the request, the client ID and password will need to be on file with the Cashier's office.

Cash Handling

All individuals receiving cash are required to read the Cashier's Office Cash Handling Procedures and will be required to sign that they've read and understand them. The Dean of Student Development and Programs will keep the signed copies on file.

Receipt Books

Receipt books can be obtained from the Cashier's Office. Please issue a copy receipt from the receipt book to an individual who has given money. Receipt books are to be given to the area "designated official" and kept in the safe after the business day. The Designated individual is the area Dean or delegated individual.

Deposits

Deposit books can be requested through the Accounting Assistant III. Any cash or checks need to be secured and go into the safe until the deposit is made. Deposits need to be submitted to the Cashier's Office than three business days after the event. Fill out a bank deposit slip and put the white and pink copies into a clear bag with the summary information written in. Seal the bag, fill out a deposit summary form and give the yellow deposit slip to the Cashier's Office. Deposits are to be reviewed by the Dean of Student Development and Programs prior to going to the Cashier's Office. As an alternate, the Cashiers Office, the Accounting and Budgeting Supervisor or Director of Business Services may approve deposits.

Payments

Payment and check requests can be submitted by filling out a check disbursement request form. The request must accompany approved ASO or ICC minutes. A copy of the invoice will be required in order to pay the vendor. All requests for payment need to be pre-approved before services are performed or items are ordered. For consultant or contract services, a completed W-9 will need to be submitted with the request form.

### Reconciliations

No later than the first Monday of the month, the Accounting Assistant II shall submit to the Business Services Area and income statement, balance sheet and bank reconciliation. Original bank statements are sent to the Business Services Area.

The Business Services Area will review the financial statements and bank reconciliations prior to submitting to the Board of Trustees.

A copy of these documents are to be kept in the monthly folders located in the Student Development and Programs Division.

### Resources and References

For allowability and non-allowability of expenses, internal controls, policies, etc., please refer to the Fiscal Crisis and Management Assistant Team Associated Student Body Accounting Manual and Desk Reference, which is located electronically:

[http://www.fcmat.org/stories/storyReader\\$911](http://www.fcmat.org/stories/storyReader$911)

### Audits

The ASO books are subject to the annual and mid-year audits. Auditors may require sampling of accounting records to ensure internal controls are adequate and the accounting records are accurate.

### Forms

- Receipt book. A receipt book is used when money is received, aside from concession sales.
- Deposit Summary Form: This form is used to summarize the deposit for accounting purposes. Please submit, along with the bank deposit form.
- Change Order Request Form: This form is used to request money from Brinks to be used for student activity support.
- Check Disbursement Request form: This form is used to pay vendors.