

**LOS ANGELES COUNTY COLLEGE OF NURSING AND ALLIED HEALTH
OFFICE OF EDUCATIONAL SERVICES
POLICY & PROCEDURE MANUAL**

Subject: CASH CONTROL: DISBURSEMENT OF SCHOOL OF NURSING ASSOCIATED STUDENT BODY FUNDS	Original Issue Date: December 10, 1991	Policy #: 154
	Supersedes: September 9, 2010	Effective Date: April 18, 2013
Committees Consulted: Associated Student Body Office of Educational Services Office of Financial Aid	Reviewed & Approved by: College Operations College Planning Committee	Approved by: Dean, Administrative and Student Services (signature on file)

PURPOSE:
To ensure the Office of Educational Service (OES) staff disburses and records all cash in a standardized manner.

Definition:
Cash is defined as currency, coins, checks and other negotiable instruments.

POLICY:
Cash collection and deposit process adheres to Los Angeles County Fiscal Manual: Internal Control Certification Program.

School of Nursing (SON) Associated Student Body (ASB) funds may be disbursed for SON:

- Class dues
- County fees
- Graduation related activities e.g.: auditorium rental, flowers
- Awards, plaques
- Speaker honorariums
- Reimbursements for special projects
- Student refunds of administrative fees
- Standardized testing
- Skills kits.

Disbursement of funds from the ASB account requires:

- Signed authorization letter
- Authorized signature (designated semester coordinators) on the check.

Expenditure Management audits accounts periodically.

PROCEDURE:
Request for Disbursement
Dean, Administrative and Student Services/OES member assigned to check disbursement:

- Prepares authorization letter for disbursement of funds to include:
 - Date

Subject:

CASH CONTROL: DISBURSEMENT OF SON ASB FUNDS

- Purpose
- Payable to
- Two signature lines indicating approval for disbursement

- Obtains approval signatures on authorization letter (Provost and Dean, SON)
- Delivers signed authorization letter to designated OES staff to prepare check.

Check Preparation

OES staff member assigned to check preparation:

- Prepares check for disbursement of funds
- Notifies authorized check signer that check is ready for signature
- Obtains authorized signature on check
- Delivers signed check to OES check disburser.

Authorized check signer:

- Compares check with authorization letter
- Signs check.

Check Disbursement

Dean, Administrative and Student Services prepares check disbursement letter.

OES staff member assigned to check disbursement:

- Photocopies signed check on to copy of disbursement letter and files in ASB binder
- Mails/disburses check
- Notifies Dean, Administrative and Student Services that funds were disbursed
- Records the disbursement of funds
- Reconciles bank statement monthly
- Reviews bank statements and spreadsheet with Provost and Dean, SON
- Maintains all bank statements and supporting documents for seven years.

PROCEDURE DOCUMENTATION:

Disbursement of funds authorization letter

REFERENCES:

Los Angeles County Fiscal Manual: Internal Control Certification Program Instructions
College Policy #150: Collection, Disbursement and Security of Fees
College OES Policy #150: Cash Control: Collection and Deposit

REVISION DATES:

December 10, 1991
April 11, 2005
September 9, 2010
April 18, 2013