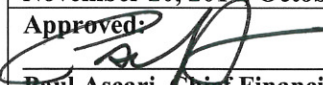





**COBB COUNTY COMMUNITY SERVICES BOARD  
DOUGLAS COUNTY COMMUNITY SERVICES BOARD**

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<b>Policy # 2507</b>	<b>Cash Collections</b>
<b>Origination Date: September 2001</b>	
<b>Revision Date: March 2004; March 11, 2008, Sept 13, 2012</b>	
<b>Reviewed Date: March 2005; March 15, 2006; March 9, 2007; April 2, 2009; April 14, 2010, Oct. 5, 2013; November 20, 2014; October 17, 2016</b>	
<b>Approved:</b>	
 Paul Ascari, Chief Financial Officer	 Bryan G. Stephens, Interim Executive Director

**POLICY:**

It is the policy of the Cobb County Community Services Board and the Douglas County Community Services Board to capture and provide an audit trail of collection activity.

**PROCEDURE:**

1. Each site assigns specific staff person(s) for collection of cash paid by client(s) for co-pays and account balances.
2. The assigned staff member responsible for collections is responsible for a cash drawer assigned to the site, staff, and deposit record in the Electronic Medical Record.
3. Each cash drawer starts with a specific amount of cash each day and is counted at the end of a shift or change in staff and verified by a manager/director.
4. If a staff member leaves for any reason, his specific cash drawer is removed and counted by the supervisor.
5. When a change in staff occurs, a new cash drawer is given to the new staff member. No two staff are allowed to share a cash drawer at any time.
6. Supervisors run a cash posting report, by employee ID#, at the following intervals: (a) each shift change, (b) breaks, and (c) end of day to ensure that the amount collected is equal to the amount posted in the system. The supervisor investigates and resolves any discrepancies. Any corrections to the cash sheet have to be reported to the Billing Office. Changes can not be taken out at the staff level.
7. On a random basis, supervisors/managers review cash drawers for accuracy of posting and balancing cash.
8. All cash is secured in locked drawers at all times.

9. Counting of the cash drawers is performed in a locked office. The supervisor and staff member count and balance the cash drawer together. No cash drawer should be closed out in the EMR with discrepancies. These should be corrected before the staff member goes home.
10. Supervisors forward cash deposits and cash posting reports to Accounting as soon as they are done. The deposit slip with the report should be send to accounting with each deposit.
11. The billing department will do a final post into the Accounts Receivable module in the EMR system once batches balance. This is done every morning. If there is a change in the deposit ticket that can't be posted, the Accounting department will be notified immediately.