 JOHNS HOPKINS MEDICINE JOHNS HOPKINS HEALTH SYSTEM	Johns Hopkins Medicine	<i>Policy Number</i>	FIN136	
	<i>Subject</i>	JHM GUIDELINES FOR POINT OF SERVICE CASHIERING	<i>Effective Date</i>	08-05-09
			<i>Page</i>	1 of 3
			<i>Supersedes</i>	

GUIDELINES

These guidelines apply to all entities within Johns Hopkins Medicine.

Purpose

The purpose of these guidelines is to define the responsibilities of Point of Service ("POS") cashiering functions performed by Patient Service Coordinators ("PSCs") or other authorized personnel at each Johns Hopkins Medicine location or any location where services are provided and cash is collected. POS cashiering functions may be carried out in a number of venues including hospitals, outpatient clinics, emergency departments, ancillary areas, or patient's home. Particular procedures may vary between entities in order to respond to differing operational needs. However, all procedures should be informed by best practices and controls regarding the proper custodianship of cash and other negotiable instruments.


General Guidelines for POS Cashiering

1-All personnel handling cash, checks or credit cards are responsible for safeguarding the negotiable instruments in their possession during established hours of operation. Each person receiving cash must have his/her own cash drawer and numbered receipt book (if not using electronic cash posting e.g. GE/IDX), which is not shared with others. Managers must ensure that there is a secure place (safe, locked drawer, cashier office) to hold cash, checks and credit card information when unattended and after hours.

2-Managers are responsible to ensure that cash, checks and credit card receipts on hand are reconciled to pre-numbered patient/customer receipts at least once each day. These reconciliations should be documented sequentially on a formal reconciliation form and/or system generated report signed by the manager or an authorized delegate and supported by copies of deposit tickets, credit card settlement reports and other appropriate support. For entities with front-end payment posting capabilities (e.g. GE/IDX Front Desk Module), the use of system generated receipts and day-end batch reports may be substituted for pre-numbered receipts books for all payments posted to the system. In this instance, appropriate system down-time procedures must exist.

3-Managers are required to ensure that at least one daily deposit of reconciled monies is delivered to a central cashier, picked up by an armored courier or delivered directly to a depository bank as appropriate. Cash collections routinely exceeding \$5,000 per day require more than one deposit per day such that no more than \$5,000 in currency is on hand at any given time. Acknowledgement that the deposits have been received must be obtained by the manager as part of the reconciliation process. The appropriate Treasury Office will authorize access to bank reporting enabling the manager or appropriate employee to verify receipt of the deposit by the bank. Exceptions to the daily deposit requirement may be approved by the appropriate Treasury Office with appropriate justification (e.g. not cost-efficient due to small amounts collected). The deposit procedures must be clearly articulated in the entity's procedure.

4-Credit Card transactions (payments) must be settled daily in order to facilitate the transfer of payments into the appropriate Johns Hopkins bank account. Credit card terminals/processing must be secured after hours so as to prevent unauthorized use. Whenever possible, the use of on-line credit card processing should be optimized for entities having access to this tool.

 JOHNS HOPKINS MEDICINE JOHNS HOPKINS HEALTH SYSTEM	Johns Hopkins Medicine	<i>Policy Number</i>	FIN136
	<i>Subject</i>	<i>Effective Date</i>	08-05-09
		<i>Page</i>	2 of 3
		<i>Supersedes</i>	
JHM GUIDELINES FOR POINT OF SERVICE CASHIERING			

5- POS cashiering shall be available during the sponsoring department's published hours of operation. POS Cashiering personnel shall request and accept over-the-counter payments for the self-pay portion of incurred or estimated hospital and professional fees (net of applicable Health Services Cost Review Commission [HSCRC] or other discounts), or other applicable services rendered. To assure that correct amounts are requested, POS Cashiering personnel shall use available resources to research prior balances owed by patients or to estimate patient liability within their specific JHM entity. They will inform the patient of the amount due, and request payment for same. Each JHM entity shall have specific procedures related to estimating patient liability, granting overrides for inpatient and outpatient services, payment options including payment plans and charity applications, as well as consistent patient-centric signage.

6- All cash payments must be reported in accordance with all applicable statutory regulations and departmental procedures. The use of POS funds by the department or department personnel to cover departmental or personal expenses is strictly prohibited, regardless of any perceived need or intent to replenish such funds.

7- The Treasury Office of the JHHS and the JHU will be responsible for delegating authority to issue pre-numbered receipt books in each of the JHM entities. The delegated authority within each JHM entity is responsible for issuing receipt books to POS Cashiering sites and recording the following information on an approved form: the beginning and ending number of the receipt books issued, the department receiving the receipt book(s), and the signature of the person accepting the receipt books or email confirmation of receipt when the delegated authority is located offsite.

8- Each JHM entity collecting POS cash is required to submit detailed procedures in support of these guidelines annually to the appropriate Treasury Office for review. Proposed changes to an approved procedure should be incorporated into the written procedure and sent to the appropriate Treasury Office prior to implementation.


Specific Procedures

Each Johns Hopkins Medicine entity shall document specific procedures demonstrating adherence to these guidelines.

Security

Corporate Security will review and approve security procedures to ensure the provision of adequate security for each POS cashiering location. Issues regarding missing or stolen money will be reported to the appropriate security office as soon as the loss or theft is identified.

The Internal Audit Department will review and approve the internal controls for safeguarding and maintaining the financial integrity and control of the collections process.

 JOHNS HOPKINS MEDICINE JOHNS HOPKINS HEALTH SYSTEM	Johns Hopkins Medicine	<i>Policy Number</i>	FIN136
	<i>Subject</i>	<i>Effective Date</i>	08-05-09
	JHM GUIDELINES FOR POINT OF SERVICE CASHIERING	<i>Page</i>	3 of 3
		<i>Supersedes</i>	

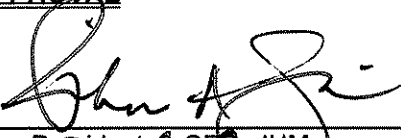
SPONSOR

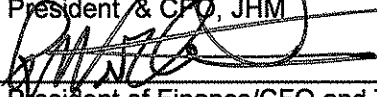
Treasury Offices


REVIEW CYCLE

Three (3) years

APPROVAL



 Vice President & CFO, JHM


 Vice President of Finance/CFO and Treasurer, JHHS


 Assistant Dean & Executive Director, CPA

8/2/09

 Date
 8/13/09

 Date
 8/12/09

 Date