UNM SECTION OF INTEGRATIVE MEDICINE/CENTER FOR LIFE - CASH HANDLING

THE UNIVERSITY OF NEW MEXICO

Report 2016-12
September 2, 2016

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ABBREVIATIONS

CFL..........................Center for Life
GGRT..........................Governmental Gross Receipts Tax
HSC..........................Health Sciences Center
IA..............................University of New Mexico Internal Audit Department
Internal Audit...............University of New Mexico Internal Audit Department
IRS............................Internal Revenue Service
SOM............................School of Medicine
SIM............................Section of Integrative Medicine
SOP.............................Standard Operating Procedures
UAPP...........................University Administrative Policy and Procedure
University....................University of New Mexico
UNM............................University of New Mexico
UNM Banner..................UNM Banner Finance Accounting System
UNMMG.........................University of New Mexico Medical Group
EXECUTIVE SUMMARY

UNOFFICIAL PETTY CASH FUND

UNM Center for Life (CFL) offers community education under UNM School of Medicine’s Section of Integrative Medicine (SIM), within the Internal Medicine Department. The community education includes a number of health related instructor-led programs, classes, and workshops (collectively “workshops”) offered to the public and UNM employees throughout the year.

The audit was initiated due to a complaint regarding allegations that a cash fee collected by SIM at the CFL location for a class occurring July through September 2015 was not included on a UNM money list, and cash was used to pay a UNM employee for an instructor-led workshop service provided.

SIM put some of the cash received from workshop fees into an unofficial petty cash fund, outside the UNM official accounting system, the Banner Finance Accounting System (UNM Banner). SIM used the unofficial petty cash fund for small purchases such as fundraising activities, office supplies, etc. SIM maintains an unofficial petty cash activity log to account for cash receipts and disbursements.

Internal Audit performed audit procedures on workshop registration cash receipts and cash log activity for the period of January 1 through November 30, 2015. Internal Audit did not find the unofficial petty cash funds were misappropriated or missing for the period under review.

Key Recommendations

Internal Audit noted findings of internal control deficiencies pertaining to SIM’s practice of establishing, using and maintaining the unofficial petty cash fund.
The following is a summary of key recommendations.

1. SIM should:
   - Deposit the remaining funds in the cash fund via money list at the UNM Cashier Department.
   - Deposit all future cash received at the UNM Cashier Department, as required by UAPP 7200, Cash Management.
   - Consider establishing a formal Petty Cash Fund with approval of HSC Financial Services, if needed.

2. SIM should develop procedures to ensure that (1) no petty cash is used to pay for services and items greater than $100 per day/per vendor; and that (2) UNM does not pay for personal gifts to UNM employees or gross receipts tax on purchases of tangible property from nongovernmental entities.

   In addition, SIM should ensure that requests for reimbursement are reviewed by the supervisor and properly documented on the petty cash forms.

3. SIM should report the amount of payments for service in calendar year 2015 to the UNM Purchasing Office for form 1099 reporting.

4. SIM should reevaluate the Communications Specialist’s job duties involving monies, taking the segregation of duties into account.

5. The individual responsible for cash handling should take refresher training. Their direct supervisor should take Cash
Management training as required by UAPP 7200, Cash Management.

6. HSC should develop standard operating procedures (SOP) or enforce existing procedures to help facilitate initiation, review, and approval of accurate sale transactions in the UNM Banner system. The procedures should strengthen internal controls to ensure inconsistent account coding is detected and corrected in the normal course of business. The procedures should also address what types of revenues are subject to Governmental Gross Receipts Tax (GGRT) and delineate the correct corresponding account codes to be used.
INTRODUCTION

BACKGROUND

The UNM Center for Life (CFL) is an integrative and inter-cultural center for prevention and wellness, treating people with a wide range of health issues, using a vast array of ancient and modern techniques. It is a state of the art integrative and intercultural center, emphasizing prevention and wellness along with disease management, according to its website.

When CFL opened in 2007, it was required to fulfill several requirements. In addition to providing clinical services to patients under UNM Medical Group, as part of the Center’s missions, it offers community education under UNM School of Medicine’s Section of Integrative Medicine (SIM), within the Division of General Internal Medicine of the Internal Medicine Department. The community education includes a number of health related instructor-led programs, classes, and workshops (collectively “workshops”) offered to the public and UNM employees throughout the year. The workshops have had a lot of visibility and have received praise from the community.

PURPOSE AND OBJECTIVES

The audit was initiated due to a complaint received through UNM Health System Internal Audit office. The complaint alleged that a cash fee collected by SIM at the CFL location for a class occurred in July through September 2015 was not included on a UNM money list, and that cash was used to pay a UNM employee for the instructor-led workshop services provided. The complaint was initially reported by UNM HSC Unrestricted Accounting to UNM Medical Group management.

The purpose of our audit was limited to the assessment of internal controls over SIM’s cash receipts and payments to instructors for workshops, as well as to determine if SIM complies with the selected policies and procedures under the University Administrative Policies and Procedures Manual (UAPP).

SCOPE AND PROCEDURES PERFORMED

Our audit focused on workshop registration cash receipts and cash log activity for a period of January 1 through November 30, 2015. Procedures performed are included as follows:

- Discussions and interview with the Section Chief, Integrative Medicine and the Communications Specialist who directly manages the receipts and cash log activity.
- Review of workshop registration reconciliation, documentation of cash receipts and payments to instructors.
- Review of unofficial petty cash log activity and related documentation.
- Assessment of internal control over the administration of cash handling.
OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

CASH DEPOSIT

SIM accepts cash as one form of payment for workshop registration fees. At SIM’s discretion, it put some of the cash received from workshop fees into an unofficial cash fund, outside the UNM official accounting system, the Banner Finance Accounting System (UNM Banner). Registration fees are the main source of funding for the cash fund. Other cash sources include donations, cookbook sales, etc. SIM maintains an activity log (beginning in March 2009) to account for such cash received and disbursed.

According to SIM management, SIM sees this as a petty cash fund and uses the unofficial petty cash fund to expedite the payment process for small purchases such as fundraising activities, office supplies, etc. SIM intended to keep the cash balance small. Based on its cash activity log, the balance as of November 30, 2015 was $98; the total cash amounts received and disbursed during the audit period of January 1 to November 30, 2015 were $1,080 and $1,044, respectively. The Exhibit herein presents a summary of activity since March 2009.

As a result of this practice, monies received by SIM was not always deposited at the University Cashier Department as required by UNM policy. UAPP 7200, Cash Management, Section 2, Deposits states, “Monies received should be deposited at the University Cashiers Department intact by the next working day following receipt.”

Recommendation 1

Section of Integrative Medicine should:

1. Deposit the remaining funds via money list at the UNM Cashier Department.
2. Deposit all future cash received at the UNM Cashier Department, as required by UAPP 7200, Cash Management.
3. Consider establishing a formal Petty Cash Fund with approval of HSC Financial Services, if needed.
Response from the Section Chief, Integrative Medicine:

<table>
<thead>
<tr>
<th>Action Items</th>
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<tbody>
<tr>
<td><strong>Targeted Completion Date:</strong> June 1st, 2016</td>
</tr>
<tr>
<td><strong>Assigned to:</strong> Communication Specialist, UNMMG Center for Life</td>
</tr>
</tbody>
</table>
| **Corrective Action Planned:** Management concurs.  
  1. SIM has deposited remaining petty cash funds into the SIM Education Index 8510VW. Money List PC60116 was presented to Bursar’s Office on June 1, 2016 in the amount of $98.26, which posted in Banner Finance with document referenced F0214310.  
  2. SIM has eliminated the petty cash collection and distribution process. All monies received will be deposited via money list as required by DoIM policy and UAPP 7200, Cash Management.  
  3. SIM will not use a petty cash fund. |
| **Audit Note:** Internal Audit reviewed the documentation that SIM deposited the remaining funds via money list at the UNM Cashier Department on June 1, 2016. |

**TIMELY DEPOSIT**

When SIM receives monies for workshop fees, it organizes and prepares a money list by workshop and does not deposit monies until the workshop has started. According to SIM management, this process is followed to reduce the paperwork due to adjustments or cancellations. In addition, during a review of the UNM operating ledger for the workshop education index, Internal Audit (IA) found that SIM usually deposits monies for several workshops at UNM Cashier Department on the same day. As a result, the monies collected may be held for a period of time longer than what is mandated before they are deposited at the UNM Cashiers Department. This may make monies vulnerable to misplacement or theft. IA noted that 25 of 31 money lists deposited for the period under review were late according to policy.

UAPP 7200, Cash Management, Section 2, Deposits states, “Monies received should be deposited at the University Cashiers Department intact by the next working day following receipt. When less than fifty dollars ($50) is involved, monies may be accumulated up to a week.”

**Recommendation 2**

Section of Integrative Medicine should deposit all monies received in a timely manner as required by UAPP 7200, Cash Management.
Response from the Section Chief, Integrative Medicine:

<table>
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<tr>
<th>Action Items</th>
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<tbody>
<tr>
<td><strong>Targeted Completion Date:</strong> June 1st, 2016</td>
</tr>
<tr>
<td><strong>Assigned to:</strong> Communication Specialist, UNMMG Center for Life</td>
</tr>
<tr>
<td><strong>Corrective Action Planned:</strong> Management concurs. All monies will be deposited in a timely manner per UAPP policy 7200.</td>
</tr>
<tr>
<td><strong>Audit Note:</strong> Internal Audit reviewed the documentation for three money lists in June and July 2016 and it appears that SIM timely deposited monies received.</td>
</tr>
</tbody>
</table>

CASH DISBURSEMENTS

**Purchases and Department Review**

SIM puts some cash into its unofficial petty cash fund and disburses it for certain expenditures at the management’s discretion. Since those disbursements were not recorded in UNM Banner, the payments did not go through the formal petty cash review process as required by UNM Policy. UAPP 7210 Petty Cash Fund, Section 1, General, states that a petty cash fund may be used for departmental purchases of $100 or less per day/per vendor and may not be used for payments for services. UAPP 4000 Allowable and Unallowable Expenditures, Section 6, Personal Benefit, states that the purchase of personal gifts, including flowers and other gifts expressing sympathy, bereavement, or congratulations to faculty, staff, students, or their families is prohibited.

The following exceptions unallowable under the policies were noted during the review of the unofficial petty cash activity log for the period of January 1 through November 30, 2015:

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
<th>Type of Exception</th>
</tr>
</thead>
<tbody>
<tr>
<td>5/2/2015</td>
<td>$114.93</td>
<td>Payment for service</td>
</tr>
<tr>
<td>8/8/2015</td>
<td>140.07</td>
<td>Payment for service</td>
</tr>
<tr>
<td>9/19/2015</td>
<td>188.00</td>
<td>Payment for service</td>
</tr>
<tr>
<td>Subtotal</td>
<td>$443.00</td>
<td></td>
</tr>
<tr>
<td>10/23/2015</td>
<td>$101.79</td>
<td>Greater than $100 per vendor</td>
</tr>
<tr>
<td>9/24/2015</td>
<td>$4.28</td>
<td>Greeting card to an employee</td>
</tr>
<tr>
<td>10/1/2015</td>
<td>$3.99</td>
<td>Greeting card to an employee</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$553.06</td>
<td></td>
</tr>
</tbody>
</table>

The payments for service were made to the same instructor. SIM strives to hire and retain qualified instructors to provide its committed educational workshops to the community it serves. However, according to SIM management, it was becoming difficult to pay the instructor as a
contractor within the UNM system, partially due to the instructor’s dual status – a contractor with SIM and a non-credit teacher (i.e., an employee) at one of UNM’s departments, and partially due to how that department processed the payment for SIM.

In addition, in review of SIM’s unofficial petty cash activity log and receipts, IA noted that SIM’s unofficial petty cash fund reimbursed gross receipts tax for 15 of 21 purchases of goods from the private sector. UAPP 4320 Purchasing Goods Off Campus, Section 1.1, Gross Receipts Tax, states that UNM does not pay for gross receipts tax on purchases of tangible property from nongovernmental entities.

The UAPP 7210 also requires that several petty cash forms, such as the Petty Cash Receipt Form and the Petty Cash Reimbursement Form, be used for documenting details of reimbursements and for denoting supervisory review. IA noted that SIM did not have such control processes in place for its unofficial petty cash disbursements, nor did it demonstrate documented review, such as signatures of reimbursement requestor, custodian, or supervisor.

Recommendation 3:

If a formal petty cash fund is established, SIM should develop procedures to ensure that (1) no petty cash is used to pay for services; (2) no petty cash is used to pay items greater than $100 per day/per vendor; (3) UNM does not pay for personal gifts to UNM employees; and (4) UNM does not pay for gross receipts tax on purchases of tangible property from nongovernmental entities. In addition, SIM should ensure that requests for reimbursement are reviewed by the supervisor and properly documented on the petty cash forms.

Response from the Section Chief, Integrative Medicine:

<table>
<thead>
<tr>
<th>Action Items</th>
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<tbody>
<tr>
<td><strong>Targeted Completion Date:</strong> October 31&lt;sup&gt;st&lt;/sup&gt;, 2016</td>
</tr>
<tr>
<td><strong>Assigned to:</strong> Communication Specialist, UNMMG Center for Life</td>
</tr>
<tr>
<td><strong>Corrective Action Planned:</strong> Management Concurs. The petty cash fund has been eliminated.</td>
</tr>
</tbody>
</table>

Recommendation 4:

SIM should work with UNM Purchasing to determine if it is feasible to utilize qualified UNM employees as workshop instructors to provide services that are outside of their job duties; and if so, how to process payments for their services.
Response from the Section Chief, Integrative Medicine:

<table>
<thead>
<tr>
<th>Action Items</th>
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</thead>
<tbody>
<tr>
<td><strong>Targeted Completion Date:</strong> October 31st, 2016</td>
</tr>
<tr>
<td><strong>Assigned to:</strong> Communication Specialist, UNMMG Center for Life, HSC Financial Services</td>
</tr>
<tr>
<td><strong>Corrective Action Planned:</strong> Management Concurs. Payment to UNM Faculty will be processed utilizing the Non-Standard Payment (NSP) process in accordance with UNM Faculty Policy C140—Policy Concerning Extra Compensation Paid by the University, based upon UNM School of Medicine guidelines. Payment to UNM staff—UNM employees can be compensated through extra compensation for work performed outside the employee’s department. SIM will coordinate with Human Resources, Financial Services and Payroll to establish guidelines and operating procedures.</td>
</tr>
</tbody>
</table>

**Form 1099 Reporting**

UAPP 4370, Receiving and Paying for Off Campus Purchases, states that the University must report payments for specific services to the Internal Revenue Service (IRS) on form 1099.

The instructor referenced above received a payment of $325 as a vendor in UNM Banner in January 2015. According to UNM Purchasing, no form 1099 was issued to the instructor in calendar year 2015 as it was less than $600 minimum reporting threshold. The subsequent payments of $443 made from SIM’s unofficial petty cash as noted above were not communicated within the UNM system. Had the payments of $443 been included within the UNM system, the total amount paid to the instructor in 2015 would have been $768. This amount would have triggered UNM Banner to issue a form 1099.

**Recommendation 5:**

SIM should report the payments for service of $443 in calendar year 2015 to the UNM Purchasing office for form 1099 reporting.
Response from the Section Chief, Integrative Medicine:

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<th>Action Items</th>
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<tbody>
<tr>
<td><strong>Targeted Completion Date:</strong> October 31st, 2016</td>
</tr>
<tr>
<td><strong>Assigned to:</strong> DoIM-CFO</td>
</tr>
<tr>
<td><strong>Corrective Action Planned:</strong> Management Concurs. DoIM has reported the additional compensation given to the instructor in 2015 to Purchasing and the recommendation was referred to the Accounts Payable Department for consideration. The instructor in question had also received payroll compensation during calendar year 2015 and was issued a W-2. The submission and type of revised tax documentation to be submitted should be determined through collaboration with Accounts Payable and Payroll.</td>
</tr>
</tbody>
</table>

**MANAGEMENT REVIEW AND APPROVAL**

In addition to an issue mentioned previously about SIM’s limited review over unofficial petty cash handling, IA also noted a similar issue over workshop registration fees and payments to instructors. The Communications Specialist was responsible for receiving and holding custody over fees collected. The individual reconciled workshop registration fees to fees collected, while initiating and authorizing payments to workshop instructors. An adequate system of internal controls should not allow a single employee to initiate, authorize, and/or record a transaction and hold custody over monies.

IA noted that CFL management’s oversight of revenues and payments of educational workshops was limited. Without effective compensating controls to mitigate the segregation of duties issue, the risk of error or irregularities involving monies increases.

UAPP 7200 Section 3.3 also states that “Duties for receiving and recording monies must be segregated. No single employee should be in a position that allows the employee to both receive money and record the payment into the financial system.”

**Recommendation 6:**

SIM should reevaluate the Communications Specialist’s job duties involving monies, taking the segregation of duties into account. If staff is limited, SIM should develop effective compensating controls to mitigate the risk of errors or irregularities. An example includes an independent and detailed review of supporting documentation to ensure receipt/payment transactions are allowable, accurately coded, properly reconciled, etc.
Response from the Section Chief, Integrative Medicine:

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<tr>
<th>Action Items</th>
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<tbody>
<tr>
<td><strong>Targeted Completion Date:</strong> October 31st, 2016</td>
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<tr>
<td><strong>Assigned to:</strong> Section Chief, Integrative Medicine, Communication Specialist, UNMMG Center for Life</td>
</tr>
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</table>

**Corrective Action Planned:** Management Concurs.
1. The Communication Specialist job description has been assessed by the Department Administrator along with providing a comprehensive Organizational Chart for the entire Center for Life structure. These modifications will enable SIM to evaluate and establish supervisor duties and increase internal controls through separation of duties.
2. Cash received by instructors will be logged with attendance sheet and receipts given to participants. The money will be given to the Communication Specialist who will prepare money list and take to Bursar. After the deposit is made, the packet containing the attendees, the money list, and the Bursars receipt will be given to DoIM accounting to review and verify.

**TRAINING**

Individuals responsible for handling cash and their direct supervisor must take the online "Cash Management" training course offered by the University Employee and Organizational Development Department as required by UAPP 7200: Cash Management.

The Communications Specialist completed a training back in 2009, and the direct supervisor did not complete the required training.

**Recommendation 7**

The individual responsible for cash handling should take refresher training. Their direct supervisor should take Cash Management training as required by UAPP 7200: Cash Management.
Response from the Section Chief, Integrative Medicine:

<table>
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<th>Action Items</th>
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<tbody>
<tr>
<td><strong>Targeted Completion Date:</strong> May/June 2016</td>
</tr>
<tr>
<td><strong>Assigned to:</strong> Section Chief, Integrative Medicine, Communication Specialist, UNMMG Center for Life</td>
</tr>
<tr>
<td><strong>Corrective Action Planned:</strong> Management concurs. Both the Supervisor and the Communication Specialist have completed the Cash Management training as required by UAPP 7200, Cash Management.</td>
</tr>
<tr>
<td><strong>Audit Note:</strong> Internal Audit reviewed the documentation and noted that both SIM individuals completed the training by June 2016.</td>
</tr>
</tbody>
</table>

ACCOUNT CODING

During IA’s review of cookbook sales for the period of January 1 through November 30, 2015, it appears that sales paid by credit card were recorded in account code “05D0 Event Revenue Gen” and sales paid by cash were recorded in account code “07Z0 Other Sales and Service Revenue.” However, according to the UNM Operating ledger Account Code Definitions 10-12-15, revenues recorded in the former account code, 05D0, are subject to 5% Governmental Gross Receipts Tax (GGRT), whereas revenues in the latter account are not. This inconsistency of account coding was not detected and corrected in the normal course of business at the department and HSC Financial Services levels.

Recommendation 8

HSC should develop standard operating procedures (SOP) or enforce existing procedures to help facilitate initiation, review, and approval of accurate sale transactions in the UNM Banner system. The procedures should strengthen internal controls to ensure inconsistent account coding is detected and corrected in the normal course of business. The procedures should also address what types of revenues are subject to GGRT and delineate the correct corresponding account codes to be used.
Response from the HSC Financial Services:

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<th>Action Items</th>
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<tbody>
<tr>
<td><strong>Targeted Completion Date:</strong> October 31(^{st}), 2016</td>
</tr>
<tr>
<td><strong>Assigned to:</strong> DoIM CFO, HSC FSD Associate Controller</td>
</tr>
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</table>

**Corrective Action Planned:** Management Concurs. The HSC Senior Executive Officer for Finance & Administration has sent a memo to HSC Deans, Directors, Department Chairs and Administrators regarding UNM Administrative Policy 7200 and the mandatory cash handling training.

Currently, the HSC Unrestricted Accounting Division conducts random Money List Reviews to examine department’s understanding of and compliance with UNM Policies and the presence of internal departmental controls in the area of handling and depositing funds. Departmental Money List Review objectives are twofold. One objective is to allow the reviewer to learn about department processes and become familiar with the department’s procedures in the area of money lists and the handling of funds. This is done in order to evaluate compliance with UNM Business Policies as well as sufficiency of internal control practices. The other objective is to observe all money list documentation kept by the department and summarize any concerns noted as well as make recommendations where appropriate. During the review, HSC Unrestricted Accounting verifies through the University Employee and Organizational Development (EOD) Department that all departmental personnel have taken the Cash Management Training course.

The HSC Unrestricted Accounting Division has presented several training sessions at both HSC and Main Campus on Cash Management and Money List processing via the LEARN series. In addition, reminders regarding compliance expectations are brought forth in other HSC group forums, such as the Research Administrators Forum and Training (RAFT) sessions, Reach Out meeting and department administrator’s meetings. It has been requested of the Bursar’s office that the coding for MarketPlace purchases related to CFL cookbooks be updated to account code 0510 – Merchandise Sales Revenue Gen in order to properly categorize the receipts as subject to GGRT. Future money list transactions will also incorporate the use of this account code, unless the sales are made to out of state consumers which are exempt from the GGRT assessment. HSC Financial Services has requested that the Taxation Department provide additional training on GGRT implications at a future RAFT session.
APPROVALS

Manu Patel, CPA
Director, Internal Audit Department

Approved for Publication

Chair, Audit and Compliance Committee
Exhibit

UNM Section of Integrative Medicine Cash Handling Summary of SIM’s Unofficial Petty Cash Fund Activity By Fiscal Year (FY)

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</tr>
</thead>
<tbody>
<tr>
<td>Cash Received</td>
<td>$402.0</td>
<td>$1,017.4</td>
<td>$1,164.0</td>
<td>$962.0</td>
<td>$690.0</td>
<td>$931.0</td>
<td>$531.3</td>
<td>$589.0</td>
<td>$6,286.7</td>
</tr>
<tr>
<td>Cash Disbursed</td>
<td>$272.5</td>
<td>$954.1</td>
<td>$1,233.7</td>
<td>$958.2</td>
<td>$759.3</td>
<td>$981.3</td>
<td>$365.0</td>
<td>$664.4</td>
<td>$6,188.5</td>
</tr>
<tr>
<td>Net</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$982</td>
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* Partial Year

Source: SIM Petty Cash Log