

## MAIL OPENING AND SORTING POLICY

<b>Policy Number:</b>	FAC-102
<b>Effective Date:</b>	Approved by the <b>Eastern Washington State Historical Society (EWSHS) Board of Trustees</b> on October 5, 2022.
<b>Application:</b>	Applies to all employees of the EWSHS who open and sort mail.
<b>Approved by:</b>	This policy replaces BP#145 dated February 1, 2017. BP#145 replaced HR # 209.

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### Article I PURPOSE

This policy is required procedure for those who sort and open mail for the Eastern Washington State Historical Society.

### Article II DEFINITIONS

**Definitions:** The following are descriptions of some commonly used control activities.

- Authorization – *Control activities in this category are designed to provide reasonable assurance that all transactions are within the limits set by policy or that exceptions to policy have been granted by the appropriate officials.*
- Review and approval – *Control activities in this category are designed to provide reasonable assurance that transactions have been reviewed for accuracy and completeness by appropriate personnel.*
- Verification – *Control activities in this category include a variety of computer and manual controls designed to provide reasonable assurance that all accounting information has been correctly captured.*
- Reconciliation – *Control activities in this category are designed to provide reasonable assurance of the accuracy of financial records through the periodic comparison of source documents to data recorded in accounting information systems.*
- Physical security over assets – *Control activities in this category are designed to provide reasonable assurance that assets are safeguarded and protected from loss or damage due to accident, natural disaster, negligence or intentional acts of fraud, theft or abuse.*
- Segregation of duties – *Control activities in this category reduce the risk of error and fraud by requiring that **more than one person is involved** in completing a particular fiscal process.*

### Article III PROCEDURES

3.1 All incoming mail is to be opened, reviewed and date stamped, maintaining two-person integrity by using segregation of duties. General mail includes mail not defined in Section 3.2

3.2 Exceptions to general mail are listed below

3.2.1 Special Mail: Mail originating from any state agency, bank, or attorney's office should be placed un-opened in the box of the addressee. The envelope is to be date stamped on the outside.

3.2.2 Payroll: If the envelope is addressed to payroll, it should be placed in the Chief Financial Officer's (CFO's) mailbox to be opened.

3.2.3 Unaddressed Mail: If the envelope is addressed to an unspecified individual it should be placed in the CFO's mailbox to be opened.

3.2.3 Invoices: All invoices addressed to accounts payable or from vendors should be placed in the Fiscal Analyst's mailbox after being opened and processed.

3.3 Any questions regarding the opening of a piece of mail should be determined by the CFO. If the CFO is not available, place the un-opened mail in the CFO's mailbox with a note of explanation. Ensure the piece of mail in question has been date stamped on the envelope. After reviewing the mail CFO will give guidance regarding how it is to be processed.

**References that apply to this policy**

<b>SAAM Policy 20.25.30a</b> <b>20.25 - Control Activities (wa.gov)</b>	