

## **C CHECK WRITING PROCEDURE**

This rule provides the internal control mechanisms to assure that no one individual has the responsibility for issuing a check from the initial bill to the mailing of the check. To this end, the District office personnel duties associated with check writing are divided as follows:

District Bookkeeper – Input and process invoices; Preparation of accounts payable checks; Maintain accounting ledgers/general ledger; Be responsible for check number sequence; Reconciliation of bank accounts.

Payroll/Purchasing Clerk – Input and process purchase orders and invoices; Preparation of accounts payable checks; Input payroll information; Preparation of payroll check; Reconciliation of bank accounts.

Administrative Secretary – Mail accounts payable checks; Distribute payroll checks.

District Administrator – Sight a list of all accounts payable and payroll check runs for reasonableness prior to release of checks.

School Board – Review schedule of checks prepared each month.

Other Internal Controls – The bookkeeper is the custodian of these checks. Check numbers are maintained on the cash balance by the bookkeeper. Signing of blank checks is forbidden. The signature on checks is a part of the printing process. The printed signature cannot be changed without going through CESA. Voided checks shall be mutilated and retained with cancelled checks. Requests to add new employees to the payroll shall be originated by the District Administrator. Payroll checks and / or check register shall be sighted by the District Administrator prior to distribution to check for reasonableness.

Activity Account – Requests for payment from the activity account shall originate on the activity fund order and be signed by the principal or advisor and treasurer in charge of the account. The bookkeeper will draw up the check. The signature on checks is a part of the printing process. The printed signature cannot be changed without going through CESA. Voided checks shall be mutilated and retained with cancelled checks.

Approved: March 1, 2007  
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