

Stanley-Boyd Area Schools

JAMES B. JONES, DISTRICT ADMINISTRATOR
507 EAST 1ST AVENUE
STANLEY, WISCONSIN 54768
715-644-5534

HIGH SCHOOL
507 E. 1st Avenue
Stanley, WI 54768

MIDDLE SCHOOL
507 E. 1st Avenue
Stanley, WI 54768

ELEMENTARY
507 E. 1st Avenue
Stanley, WI 54768

EARLY LEARNING CENTER
303 E. Park Street
Boyd, WI 54726
715-667-3221

Administrative Rule: Check Writing Procedure

Written By: Jim Jones, District Administrator

Date: March 1, 2007; Revised: June 2010

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 blank unused checks.

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 – Control facsimile signature plates / stamps for check; 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 – Security over blank checks is important. The bookkeeper is the custodian of these checks. There will be a sign out register where the sequence used is recorded, including voids, and compared to the counter on the computer. Security over facsimile signature stamps is important. The stamps will be kept in the Administrator's office. Signing of blank checks is forbidden. 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 which will be signed by the District Administrator.