

## PROCEDURE

Series:	Accounts Payable	COA: FIN 2, 7.03, 7.10-7.13 CFOP:
Procedure Name: Procedure Number: Reviewed Date: Revision #/Date: Effective Date:	Manual Check Writing AP-420 2/22/13, 10/06/2015, 3/29/2019 (2) 03/10/2011, (3) 01/27/2020 2/28/05	
Applicable to:	All Brevard Family Partnership (BFP FOA) Staff	
PURPOSE:	To maintain accurate accounting of all manual checks written	

## PROCEDURE:

- A Manual checks for BFP FOA can only be written for emergency situations. Emergency situations are defined as those in which the corporate credit card is not a viable vendor payment mechanism and timeliness will not allow waiting for a check to be cut by the Accounting Department.
- B. The following steps are followed for manual checks.
  - 1. The Chief Executive Officer and/or the Chief Financial Officer or designee appointed by the CEO in the absence of the Finance Director under the direction of the CEO determines the appropriateness of the need for a manual check.
  - 2. If the need exists, the invoice is processed according to procedures AP-415 and AP-421. No manual check requests may be payable to "cash."
  - 3. A signature card from the banking institution must be completed for all authorized signatures.
  - 4. Invoice supporting documentation, along with a copy of the check, will be maintained for entry into the Solomon accounting system and required record retention.
  - 5. The Chief Financial Officer or designee appointed by the CEO in the absence of the Chief Financial Officer under the direction of the CEO by the Board of Directors will reconcile the manual check register no less than once per calendar month.
  - 6. Manual checks greater than \$1,000 require approval of the Chief Financial Officer or designee appointed by the CEO in the absence of the Financial Officer Finance Director under the direction of the CEO.
  - 7. Manual checks and check register will remain in a secure, locked location when not in use. These checks are kept in a file cabinet in the Chief Financial Officer's office. A spare key is locked in another locked box housed in the facility storage closet. Individuals with access to this closet and key box are: Chief Financial Officer and Administrative Assistant.



BY DIRECTION OF THE CHIEF EXECUTIVE OFFICER:

Print J. Scapel.

PHILIP. J. SCARPELLI Chief Executive Officer Brevard Family Partnership Family of Agencies

APPROVAL DATE: <u>1/29/2020</u>