



Accounting and Administrative Manual

Section 100: Accounting and Finance

Accountability for Checks

No.: C-08

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General:

All check (excluding main payroll) stock will be issued to campus or user department from check stock inventory maintained by Statewide (SW) Cash Management upon request.

Campus Business Manager

1. Establishes the office procedure using this procedure as a guide. Features of the procedure must ensure:
 - the custodian never has access to the signature plates,
 - the check signer never has access to the blank checks, and
 - the usage is monitored to ensure there are no missing checks.
2. Designates the individual authorized to control check supplies.

Campus

Check Stock Custodian

3. The stock of blank checks must be kept locked and under the control of the custodian. May keep an adequate supply for up to a six month period.
4. Distributes an adequate supply of Accounts Payable checks for computer generated checks on request. Receives requests for handpay checks and the supporting back-up and distributes the required number plus extra checks to the typist along with the back-up documentation.
5. Maintains a check log, indicating date distributed, to whom distributed and the check numbers of distributed checks.
6. Receives back unused and voided checks. Completes log. Determines that handpay check usage agreed with original number requested and that there are no missing checks.



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7. Forwards the voided checks to SW Cash Management.
 8. Makes requests for additional stock, in writing via e-mail, to the Cash Analyst, SW Cash Management.
 - Cash Analyst, SW Cash Management
 9. Reviews request for additional check supplies.
 10. Sends the requested checks by the safest, cheapest method.
 11. Maintains a log of the check stock issued to unit, department and/or relevant business office.
 - Campus Check Stock Custodian
 12. Logs in check supply received.
 13. Signs and sends confirmation message enclosed in attached envelope to SW Cash Analyst to confirm receipt.