

FILE: DJAB

CHECK WRITING

The following controls shall be exercised in the use of the check signing machine and plates:

1. Payroll and Accounts Payable Checks:

- A. The "Signature Plates" shall be secured from the Director of Finance whenever they are needed for check signing. The Director of Finance shall generally oversee the signing operations.
- B. The "Signature Plates" shall be, at all times when not released for use, kept in the custody of the Director of Finance, or in his/her absence, in the custody of the Accountant.
- C. A "Check Control Record" shall be maintained by a Control Clerk reflecting: payroll name, payroll ending date, date of checks, beginning check number, ending check number, number of checks written, and total amount of checks.
- D. At frequent intervals the Director of Finance will compare and reconcile the "Check Control Record" with data compiled independently by him/her.

2. Other Checks:

- A. The check signing machine shall be kept locked at all times when not in use, with the executive key in the custody of the Director of Finance or in his/her absence, in the custody of the Accountant. The operator key shall be kept in the custody of the Director of Finance.

Ref: La. Rev. Stat. Ann. §§[17:81](#), [17:97](#)

Jefferson Davis Parish School Board