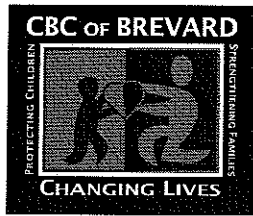


Community Based Care of Brevard, Inc. Policy and Procedure Manual



Series: Accounts Payable COA: FIN 2, 7.03, 7.10-7.13  
CFOP:  
Procedure Name: Manual Check Writing  
Procedure Number: AP-420  
Revision #/Date: 1/25/07  
Effective Date: 2/28/05  
Applicable to: All CBCB Staff

SUBJECT: Manual Checks

PURPOSE: To maintain accurate accounting of all manual checks written by CBCB staff.

PROCEDURE:

- A Manual checks will only be written for emergency situations. Emergency situations are defined as those in which the CBCB corporate credit card and/or petty cash are not viable vendor payment mechanisms 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 Chief Financial Officer determine 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 general ledger system and required record retention.
  5. The Chief Financial Officer or designee 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 and/or Chief Executive Officer.
  7. Manual checks and check register will remain in a secure, locked location when not in use.

BY DIRECTION OF THE CHIEF EXECUTIVE OFFICER:

DR. PATRICIA NELLIUS-GUTHRIE  
Chief Executive Officer  
CBC of Brevard, Inc.

APPROVAL DATE: 9/3/08