



**Broward
Community
College**

Policy Manual

Title: Issuance of Checks and Statements of Account	Number: 6Hx2-6.29
Legal Authority: Fla. Statutes 240.364; 240.319 (2) Fla. St. Bd. of Ed. Admin. Rules 6A-14.073; 6A-14.0752	Page: 1 of 1

The President is authorized to issue the procedures necessary for assuring that the issuance of checks complies with normally accepted sound business management practices. All checks for the payment of monies for Broward Community College are to be signed by the President and by the Comptroller. The signatures of the President and of the Comptroller may be either manual, stamped, or facsimile.

Suggested documentation necessary to support the issuance of a check includes the following, as appropriate:

- Purchase Order with attachments
- Personnel Recommendation (*PER-1*)
- Receiving Report or Time/Attendance Certification
- Invoice
- Contract (*PSG-9*)
- Request for check (*Form ACC-1*) with appropriate support.

At each regular meeting of the Board of Trustees, the President shall present a list of checks issued since the last regular meeting.

Statements of Accounts. In order to carry out state directives and facilitate a full analysis of College financial records, statements of account, which are called vouchers, shall be filed for easy reference by College personnel and the Auditor General. Financial records shall remain open, if necessary, for two weeks after each June 30 to complete the recording of expenditures from the previous fiscal year.

[Link to Procedure A6H2x6.29](#)

History: Revised as Policy 6.58 on December 16, 1986; revised on March 19, 1991; revised on October 6, 1993; revised, re-titled, and re-numbered on June 18, 1997
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Approved by the Board of Trustees	Date 06/18/97	President's Signature 	Date 06/18/97
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