

Policy Manual



Title: Issuance of Checks and Statements of Account	Number: 6Hx2-6.29
Legal Authority: <i>Fla. Statutes 1010.01, 1010.02 Fla. St. Bd. of Ed. Admin.; 6A-14.075</i>	Page: Page 1 of 1

GENERAL STATEMENT

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 College are to be signed by the President and by the Controller. The signatures of the President and of the Controller 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.

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; revised October 23, 2012

Approved by the Board of Trustees	Date 10/23/12	President's Signature 	Date 10/23/12
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