

SOUTHERN UNIVERSITY

COMPTROLLER'S OFFICE

DRAFT AP-416

POLICIES AND PROCEDURES GOVERNING SUBMITTING REPORT OF MANUAL CHECKS TO OPERATIONAL AUDITING

PURPOSE

The purpose of this Operating Policy/Procedure (OP) is to establish the procedures and guidelines to ensure that the report of manual checks is submitted to operational auditing in a timely manner. This policy sets forth guidelines to ensure that manual checks are requested, processed and submitted to University Employees in a timely manner. Manual check reconciliations should be monitored and maintained on a weekly basis and submitted to operational auditing every Friday to ensure accurate record keeping and to validate that the Comptroller's Office is in compliance with university regulations.

OVERVIEW

The Disbursement Operations Section of the Comptroller's Office has the vested responsibility for the financial administration of preparing the manual check reconciliation. Accordingly, the staff must keep abreast of constantly changing policies and procedures to ensure compliance with the policies and procedures of the Federal and State agencies and the University. The accounting personnel within these sections function as the financial liaisons between vendors, faculty, staff, and other campus administrative offices on financial matters related to issuing, maintaining and reconciling and submitting the report of manual checks to operational auditing on a weekly basis.

DEFINITION

Manual Check Log – Written log that is manually maintained based on the issuance of manual checks to supervisors to type checks.

FRS Screen 114 – Screen with the Financial Reporting System that provides information on all checks that have been issued manually in a sequential order based upon check number.

Manual Check Justification Form – This form is used to authorize the release of a manual check to the Accounts Payable/Payroll Supervisors and requires a written justification to type a manual check. This form must be approved by the Accounts Payable Supervisor or Payroll Supervisor, and/or the Chief Disbursement Officer and the Associate Comptroller for Financial Accounting and Disbursement Operations.

AUTHORITY FOR WRITING, UPDATING AND INTERPRETATION

The authority for writing, updating and interpreting the applicable policies and procedures is vested with the Office of the Vice Chancellor for Finance and Administration.

The authority for compliance with these requirements rest with the Office of the Comptroller, Disbursement Operations Section through the Associate Comptroller and the Associate Vice Chancellor for Financial Operations and Comptroller.

RESPONSIBILITY FOR NOTIFICATION OF CHANGES

The responsibility for notification of changes in applicable regulations, policies and procedures is vested with the Office of the Comptroller: Associate Comptrollers.

DUTIES AND RESPONSIBILITIES

The Accounting Specialist within the Accounts Payable Section, Comptroller's Office, is responsible for the preparation of the manual check reconciliation and attaching any and all other supporting documentation used to type a manual check and enter the data related to the manual check into the accounting system. The report of manual checks should be submitted to operational auditing on a weekly basis.

The request to prepare a manual check must be documented, justified and approved by the Associate Comptroller. This method should be used only in the case of emergencies and/or extenuating circumstances.

The steps required for submitting the manual check report to operational auditing are outlined below.

PROCEDURES FOR SUBMITTING THE REPORT OF MANUAL CHECKS TO OPERATIONAL AUDITING

1. The accounting specialist supervisor must submit the manual check reconciliation and supporting documentation to the Chief Disbursement Officer and Associate Comptroller for Financial Accounting and Disbursement Operations for approval.
2. The accounting specialist supervisor is required to submit a copy of the manual check reconciliation report to operational auditing every Friday.
3. The operational auditing employee must sign the transmittal signifying receipt of the manual check report.

- ☐ Approved
- ☐ Disapproved

Mrs. Gwendolyn A. Bennett
Associate Vice Chancellor for Financial Operations/Comptroller

- ☐ Approved
- ☐ Disapproved

Mr. Flandus McClinton, Jr.
Vice Chancellor for Finance and Administration