





**COBB COUNTY COMMUNITY SERVICES BOARD
DOUGLAS COUNTY COMMUNITY SERVICES BOARD**

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Policy # 2010	Check Signatures
Origination Date: March 2003	
Revision Date: March 2004; August 2006; June 22, 2007; June 11, 2008; June 2, 2015, June 14, 2016	
Reviewed Date: July 10, 2009; July 29, 2010; September 24, 2012; July 21, 2013; October 7, 2014	
Approved:	
 Bryan G. Stephens, Interim Executive Director	 Paul Ascari, Chief Financial Officer

POLICY:

It is the policy of the Cobb County Community Services Board and the Douglas County Community Services Board to require two authorized signatures on every check written to disburse funds from either the operating account or the payroll account. These signatures may be manual signatures or stamped signatures placed on the checks by authorized accounting personnel.

PROCEDURE:

1. Check Signatures - All checks written against the accounts of the Cobb or Douglas County Community Services Board must have the signatures of two employees who have bank authorization to sign checks on our accounts. These individuals are:
 - Executive Director
 - Chief Financial Officer
 - Assistant Finance Director
 - Designated Accountant
2. Stamped Signatures – When checks are issued in a regular accounts payable check run or a regular payroll run, they are stamped with the signature of the Chief Executive Officer (CEO) and the Chief Financial Officer (CFO) or the CEO and the Assistant Financial Director.
 - a. The Designated Accountant reviews the accounts payable register for reasonableness. The check numbers of the first and last checks are reviewed to ensure agreement with the numbers on the accounts payable check register. Each check is then reviewed against supporting documentation before stamping with signatures.
 - b. The Personnel Technician, under the direction Human Resources Director, reviews the payroll register for reasonableness. Payroll checks are printed after review. The Assistant Finance Director or Designated Accountant reviews the first and last check numbers to ensure that the check numbers agree with the payroll register. After the review is satisfactorily completed, the checks are signed.
3. Health Care Staffing Invoices - As HCS invoices for Staff time worked are effectively payroll, they may be signed by the CFO at the direction of the CEO. In this case, the CFO will present the monthly impact of the HCS staffing to the CEO as part of the monthly review of numbers.
4. Manual Signatures – Emergency checks or manual payroll checks may be signed manually. Checks are signed in ink by two of the individuals who have bank authorization to sign.