



ADMINISTRATIVE PROCEDURE

SAN DIEGO UNIFIED SCHOOL DISTRICT

NO: 2217

PAGE: 1 OF 3

CATEGORY: **Fiscal Management, Depository of Funds**

EFFECTIVE: **7-01-75**

SUBJECT: **Warrant and Check Signature Control**

REVISED: **8-01-03**

A. PURPOSE AND SCOPE

1. To provide administrative procedures governing controls for affixing signatures to warrants and checks, and to establish accountability and controls in usage of signature plates.
2. **Related Procedure:**
Warrant and/or check stock control 2215

B. LEGAL AND POLICY BASIS

1. **Reference:** Board Policy D-3800; Education Code Section 42647.

C. GENERAL

1. **Originating Office.** Suggestions or questions concerning this procedure should be directed to the Accounting Operations Department, Financial Operations Division, Office of School Site Support.
2. **Responsibilities**
 - a. **Director, Accounting Operations Department,** shall be responsible for control, storage, and usage of signature plates (burster machine type only).
 - b. **Director, Information Technology Department,** Business Operations Division, Office of School Site Support, shall be responsible for usage and control of the manual check-signing machine. Employee designated to sign warrants and checks on manual check-signing machine shall not have access (other than through controlled issuance) to warrant and/or check stock.
 - c. **Warrant and check stock and signature plates** at all times shall be under the control of designated employees in accounting operations and information technology departments.
 - d. Electronic signatures for printing of "A" warrant shall be under the control of the Accounting Operations Director. Designated employee in the Accounting Operations Department releases signatures electronically with a secured password under the control of the Accounting Operations Director. Electronic signatures will be available for a limited period (currently eight hours).

D. IMPLEMENTATION**1. Information Technology Department**

- a. **Prepares work orders** for each type of warrant and/or check to be written, and shall include a “Warrant Accountability and Signature Plate Log” form in duplicate. There are two types of warrants (“A” payroll and “B” commercial), and one type of check (cafeteria check). Each control log form must include “Type of warrant or check,” and indicate the starting warrant or check number. First warrant and/or check of each group shall be checked against the log for that group to insure that the starting warrant and/or check number is the same as starting number on the log. Any discrepancies must be reconciled before further processing is made.
- b. **When writing of warrants is completed**, enters on the log the last warrant and/or check number used for each group.
- c. **Stores warrants and/or checks** and their logs in a secure area until signatures are affixed.
- d. **Employee designated** to affix signatures to warrants and/or checks:
 - (1) Requests signature plates from the Accounting Operations Director; requests the group of warrants and/or checks to be signed.
 - (2) Upon receiving warrants and/or checks and their logs, records time and date of the usage of signature plates and verifies beginning and ending warrant and/or check numbers against entries on log.
 - (3) After warrants and/or checks have been signed, enters warrant and/or check numbers on the log, along with number of signatures affixed, and returns signature plates to the Accounting Operations Director.
 - (4) Whenever warrant and/or check spoilage occurs, makes an entry on the log indicating warrant and/or check numbers and reason; attaches spoiled warrants.
 - (5) Forwards duplicate copy of “Warrant Accountability and Signature Plate Log,” with warrants, to department responsible, for verification and forwarding to the Fiscal Control and Disbursements Section, Accounting Operations Department.

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PAGE: **3 OF 3**

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- e. Designated employee in the Information Technology Department prints "A" warrant by starting up "A" warrant printer that will simultaneously print electronic signatures.
- f. After printing "A" warrant, follows procedures as outlined in D.1.d.(3)-(5).

2. **Accounting Operations Department**

- a. **Designated employee** controls usage of the signature plates, and:
 - (1) Stores signature plates, when not in use, in a safe place equipped with a secure locking device.
 - (2) Maintains a signature log by making an entry each time the signature plate is used. Log will include, but not be limited to, date, warrant or check number, fund or account, and initials of user.
- b. **Fiscal Control and Disbursements Section** verifies warrants and logs associated with processing of warrants and checks by the Information Technology Department.

E. FORMS AND AUXILIARY REFERENCES

- 1. Warrant Accountability
- 2. Signature Plate Log

F. REPORTS AND RECORDS

- 1. "Warrant Accountability and Signature Plate Log" is maintained until destruction is approved by district internal auditor.

G. APPROVED BY



Chief of Staff, Terrance L. Smith
For the Superintendent of Public Education