



SECTION: IC
TOPIC: CHECK REC 01
CHECK RECONC
FEBRUARY, 2002

ADMINISTRATIVE PRACTICES MANUAL

SUBJECT: CHECK RECONCILIATION

It is the policy of Dane County that all its financial records be maintained in a timely and precise manner in accordance with generally accepted accounting principles for government organizations. Any person having knowledge of non-compliance with this procedure shall immediately report such non-compliance to the County Executive.

END OF POLICY



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Forms Needed:

Account Reconciliation Maintenance

RESPONSIBILITY

ACTION

Information Management

1. Runs check writing program.
2. Produces check reconciliation tape and Tape Totals Report.
3. Forwards tape and report to Dane County Treasurer's Office, after logging out on control form. All tapes must be labeled as follows:
 - a. Weekly "General Account - (ZA) Acct. Recon., 101-055, (inclusive dates), and creation date.
 - b. Bi-weekly "Payroll" Account - (QA) Acct. Recon., 101-004, (inclusive dates) and creation date.
 - c. Monthly "Aids" Account - (TB) Acct. Recon., 101-012, (inclusive dates) and creation date.
 - d. Monthly "General Assistance" Account - Acct. Recon., 101-135, (inclusive dates) and creation date.

Controller's Office

4. Determines when manual checks are needed.
5. Procures checks manually.



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ACTION

Controller's Office

6. Fills out account reconciliation "ADDITIONS" for all manually issued checks.
 - a. Enter "Account Number.
 - b. Enter Amount.
 - c. Enter Serial Number.
 - d. Enter Date.
7. Determines when a check needs to be voided from the check file (i.e., check lost, voided, or bank error).
8. Enters date on account reconciliation VOID form.
 - a. Enter "Account Number.
 - b. Enter Amount.
 - c. Enter Serial Number.
 - d. Enter Date.
9. Sends forms to Treasurer's Office
 - a. For "General" account - each Thursday.
 - b. For "Payroll" account - last working day of the month, before 11:00 A.M.
 - c. The "Aids" and "General Assistance" account forms are completed by Human Services
10. Maintain a "CHECK-VOID" log of all voided checks. The log will consist of the voided check numbers, date of issue, payee, check amount, date voided, reason for voiding, and replacement check number if appropriate.

Treasurer's Office

11. Checks for the proper account number is on the forms.



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RESPONSIBILITY

ACTION

Treasurer's Office

12. Sends tapes and forms to bank. Keeps copy of all maintenance forms. Messenger from bank stops on a daily basis.

Bank

13. Processes check reconciliation.

14. Sends reconciliation reports plus cancelled checks to the County Treasurer.

Treasurer's Office

15. Completes account reconciliation.

END OF PROCEDURE