



ICAN Internal Controls Policy and Finance Committee Documentation Requirement

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| Are all disbursements, except those from petty cash, made by pre-numbered checks? | <input checked="" type="checkbox"/> Yes. |
| Are voided checks preserved and filed after appropriate mutilation? | <input checked="" type="checkbox"/> Yes. |
| Is there a written prohibition against drawing checks payable to Cash? | <input checked="" type="checkbox"/> Yes. |
| Is there a written prohibition against signing checks in advance? | <input checked="" type="checkbox"/> Yes. |
| Is a cash disbursement voucher prepared for each invoice or request for reimbursement that details the date of check, check number, payee, amount of check, description of expense account (and restricted fund) to be charged, authorization signature, and accompanying receipts? | <input checked="" type="checkbox"/> Yes. |
| Are all expenditures approved in advance by authorized persons? | <input checked="" type="checkbox"/> Yes. |
| Are signed checks mailed promptly? | <input checked="" type="checkbox"/> Yes. |
| Does the check signer review the cash disbursement voucher for the proper approved authorization and supporting documentation of expenses? <i>We have cash disbursed only for petty cash reimbursements. ICAN's entire petty case is typically under \$300 per year, mostly emergency office supplies.</i> | <input checked="" type="checkbox"/> Yes. |
| Are invoices marked Paid with the date and amount of the check? | <input checked="" type="checkbox"/> Yes. |
| Are requests for reimbursement and other invoices checked for mathematical accuracy and reasonableness before approval? | <input checked="" type="checkbox"/> Yes. |
| Is a cash disbursement journal prepared monthly that details the date of check, check number, payee, amount of check, and columnar description of expense account (and restricted fund) to be charged? <i>Our Office Manager is a former Commissioner of the Superior Court, and she personally oversees the Petty Cash Disbursements Journal which is very modest.</i> | <input checked="" type="checkbox"/> Yes. |
| Is check-signing authority vested in persons at appropriately high levels in the organization? <i>Checks can only be signed by the CEO, and all expense categories are pre-approved by the Finance Committee of the Board, dating back to approvals for recurring expenses since 1999.</i> | <input checked="" type="checkbox"/> Yes. |
| Are the number of authorized signatures limited to the minimum practical number? | <input checked="" type="checkbox"/> Yes. |

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| Do larger checks require two signatures? | <input checked="" type="checkbox"/> Yes. |
| Are bank statements and canceled checks received and reconciled by a person independent of the authorization and check signing function? | <input checked="" type="checkbox"/> Yes. |
| Are unpaid invoices maintained in an unpaid invoice file? <i>ICAN pays invoices immediately except for credit card balances owed are paid on the date due.</i> | <input checked="" type="checkbox"/> Yes. |
| Is a list of unpaid invoices regularly prepared and periodically reviewed? | <input checked="" type="checkbox"/> Yes. |
| Are invoices from unfamiliar or unusual vendors reviewed and approved for payment by authorized personnel who are independent of the invoice processing function? | <input checked="" type="checkbox"/> Yes. |
| If the organization keeps an accounts payable register, are payments promptly recorded in the register to avoid double payment? | <input checked="" type="checkbox"/> Yes. |
| If purchase orders are used, are all purchase transactions used with pre-numbered purchase orders? | <input checked="" type="checkbox"/> Yes. |
| Are advance payments to vendors and/or employees recorded as receivables and controlled in a manner which assures that they will be offset against invoices or expense vouchers? | <input checked="" type="checkbox"/> Yes. |
| Are employees required to submit expense reports for all travel related expenses on a timely basis? <i>ICAN has a Travel and Employee Reimbursement Policy in place.</i> | <input checked="" type="checkbox"/> Yes. |

The points above have been adapted by
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