

AMERICAN LEGION AUXILIARY
DEPARTMENT OF OREGON POLICY
CHECK AND DEBIT CARD SIGNING AUTHORITY

Policy Statement

It is the policy of the American Legion Auxiliary (ALA), Department of Oregon, a public benefit 501 (c) (19) not-for-profit Veterans Service Organization Auxiliary headquartered in Wilsonville, Oregon, to maintain check signing authority parameters as part of its overall system of financial internal controls.

Policies

1. Recommended financial control procedures require two signatures on every check and supporting documentation be provided for each signatory to review prior to signing. Signatures will be from the approved officer signature list approved by the DEC.
2. Signatory should be reviewing for accuracy, authorized expenses, whether budgeted or unbudgeted. If unbudgeted, ensure appropriate authorization been obtained.
3. No blank checks will be signed.
4. Corporate Debit Card is used only to access on-line banking and is not authorized to be used for purchases unless no alternative is available.
5. The following will be the authorized signatories on financial documents: Department President, Department Secretary, Department Treasurer and Department Officer as appointed by the Department President and confirmed by the Department Executive Committee.
6. If two signatories are not available in person to sign checks for an immediate need, a verbal or email authorization for expenditure may be obtained from the Finance Committee and attached to supporting documents.

Procedure

Processing check requests will occur bi-weekly on a schedule determined by the Department Treasurer.

Checks will be prepared by the Administrative Assistant based on supporting documentation of a completed Expense Report or original Invoice. If the Administrative Assistant is unavailable, a designated appointee will prepare checks following the same process outlined here.

Incomplete documentation will not be accepted, and checks will not be prepared. Exceptions can only be approved by two members of the Finance Committee.

The Administrative Assistant will allocate expenses to appropriate expense account, for the check in the financial system, to ensure detailed allocation appears on check stub. Supporting documentation will be attached to the check, check will be signed, and placed in a folder for second signatory. Original invoices will have check stub attached detailing allocations, when filed.

Checks should be sorted in numerical order and any voided checks should be included in sequence. Void marking should appear across the front of the check.

For items that need cash disbursements prior to receipts being available, such as VA&R programs, receipts will need to be provided to support disbursements within 30 days of the event for which cash disbursement was made. Failure to provide receipts within the 30-day period will result in an invoice from the Department of Oregon being sent demanding reimbursement for the prior cash disbursement.