

Policy: Emergency and Time-Sensitive Check Signing Authority

Purpose

The purpose of this policy is to establish limited authority and internal controls for issuing and signing manual checks when the standard accounts payable (AP) process cannot be completed due to timing constraints or urgent operational needs.

Scope

This policy applies to all manual (non-AP workflow) checks issued by the School and is intended for exceptional, time-sensitive circumstances only.

Authorized Emergency Signers

In situations where the full AP process cannot be completed due to timing constraints, the following individuals are authorized to sign manual checks:

1. **Executive Assistant** (as delegated by the District Superintendent)
 2. **Board Treasurer**
 3. **Business Manager**
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Conditions for Use

Manual check signing authority under this policy may be used only when:

- Payment is time-sensitive and delay would result in penalties, service disruption, legal risk, or significant operational harm;

- The expense is consistent with the board-approved budget or has documented approval from the District Superintendent; and
 - The full AP approval workflow cannot be completed before the payment deadline.
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Required Controls and Documentation

To maintain fiscal accountability, the following controls must be followed:

1. Documentation

Each manual check must be supported by:

- Invoice or payment request documentation;
- Written approval from the Superintendent (email or electronic approval acceptable); and
- A completed Manual Check Authorization Form (or equivalent documentation).

2. Notification and Recording

- All manual checks must be entered into the accounting system within **3 business days** of issuance.
 - The Business Manager must provide a monthly report of manual checks to the Finance Committee.
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Prohibited Uses

Manual check authority may **not** be used for:

- Payroll or payroll advances (unless separately authorized by Outsourced Accounting Firm);
- Personal reimbursements to the signer;
- Transactions involving conflicts of interest without board disclosure and approval.

Oversight and Review

The Board Treasurer shall review manual check activity quarterly and report any concerns to the Board. The Board reserves the right to modify or revoke this authority at any time.

Record Retention

All documentation related to manual checks must be retained in accordance with the School's record retention policy and made available for audit and regulatory review.