

NORTHEAST SOUTH DAKOTA HEAD START PROGRAM, INC.

INTERNAL CONTROL PROCEDURES

This system has been established demonstrating that the Agency has an appropriate method for safeguarding assets against unauthorized use or disposition and that transactions are executed in accordance with management authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Chart of Personnel and Duties

The assigned personnel will routinely perform these duties, but the duties may occasionally be performed by another person in the absence of the assigned person.

Director will:

- Co-sign checks
- Authorize major purchases
- Verify pay rate and position on personnel action forms
- Review and approve time sheets prior to payroll preparation and approve all leave
- Approve time sheets and attendance of Managers, Coordinators, Office Assistant, and Unit staff
- Review payroll reports and approve payroll check register
- Review and approve Bank reconciliation and adjusting journal entries
- Receive remittances and prepare deposit ticket
- Stamp “deposit only” on checks in preparation for endorsement
- Make deposit intact
- Reconcile monthly bank statements two times per year
- Prepare in-kind reports

Business Manager will:

- Prepare request for funds from funding source
- Keep agency financial records
- Verify pricing/invoice (clerical accuracy of invoices)
- Prepare monthly Financial Statements Compared to Budget
- Prepare A/P Checks
- Post Payroll Journal Entry to General Ledger
- Review and keep inventory property records
- Reconcile bank statements
- Authorize routine purchases
- Verify receipt of merchandise or services
- Order supplies and equipment

Human Resource & Technology Manager will:

- Verify receipt of merchandise or services
- Review time sheets and use payroll list to prepare time sheets
- Post leave earned and taken
- Enter payroll time sheets in Wells-Fargo Payroll Module
- Purchase computer equipment for all areas
- Update computer equipment inventory

Office Manager will:

- Order office supplies and office equipment
- Verify receipt of merchandise
- Update office equipment inventory
- Distribute payroll stubs and checks

Office Assistant will:

- Open Mail
- Distribute Accounts Payable Checks
- Verify receipt of merchandise
- Review and keep inventory updates

Education Manager will:

- Approve time sheets and attendance of Education Coordinators
- Review and approve program supply requisitions from units
- Co-sign checks in the absence of Director

Education Coordinators will:

- Approve time sheets and attendance of unit staff

Purchasing Coordinator:

- Order supplies and equipment for units and centers
- Prepare and maintain consumable inventory records
- Assist Office Assistant with inventory updates

Board of Directors will:

- Review and approve all expenditures including credit card payments
- Review and approve monthly bank statements
- Review and approve monthly Expenditure Compared to Budget
- Review and approve Risk Assessment Periodically

Board President or Vice President will:

- Co-Sign Accounts Payable checks and payroll register
- Review supporting documents for accounts payable checks and payroll reports

The Northeast South Dakota Head Start Program has adopted written policies and procedures to safeguard critical and confidential information stored on all computers and a Disaster Recovery Plan in the event of a natural disaster.

Revised: June 3, 2015
Approved: June 9, 2015– Board
June 9, 2015 – Policy Council