

WARRANT AND/OR CHECK STOCK CONTROL

Purpose and Scope

To outline administrative procedures governing procurement, storage, issuance, and accounting of all pre-numbered and unnumbered warrant stock (payroll and commercial) and cafeteria checks, and to establish controls for usage of warrant and check stock.

Types of Warrants and Checks

1. Type A – Payroll warrant used for salary payments
2. Type B – Used for non-salary payments (commercial accounts payable)
3. Cafeteria checks

Storage and Labeling

All unissued warrant and check stock shall be kept in a secured stockroom or secured offsite storage.

Warrant and check stock shall have a pre-printed sequential control number.

Receipt and Issuance

A designated employee in the office of the Controller, not having access to electronic signatures or check-signing equipment, shall be responsible for receipt and issuance of warrant and check stock. A warrant stock log shall be maintained and shall include:

1. Stock received, issued and returned
2. All stock used
3. All spoiled stock
4. Disposition of unused or obsolete stock

Implementation

1. Integrated Technology
 - a. Determines needs for warrant and/or check stock annually; secures bid price through the Strategic Sourcing and Contracts Department; places order in cooperation with the office of the Controller.

WARRANT AND/OR CHECK STOCK CONTROL (continued)

- b. Receives warrant and check stock; designated employee verifies and logs in warrant.
 - c. When warrants or checks are to be processed, draws from the office of the Controller quantity of stock in sufficient amount to assure uninterrupted completion of runs. Records first and last number of each warrant processing run.
 - d. Returns all spoiled warrant and check stock to the office of the Controller for accountability purposes.
 - e. Affixes signatures to printed warrants or checks, keeping a record to assure that total number of signatures affixed matches number of warrants or checks printed.
 - f. Sends signed duplicate copy of the warrant accountability to the Fiscal Control Unit.
2. Controller's Office – Designated Employee
- a. Enters issue information on respective issue log form "Fiscal Control Warrant Accountability," or "Accounts Payable Warrant Accountability Log." When an unnumbered warrant form is issued for replacement, the warrant to be replaced must be submitted by requester.
 - b. On receipt of spoiled warrant/check stock, enters receipt information on "Fiscal Control Spoiled Warrant or Accounts Payable Spoiled Warrant Accountability Log" form.

Reports and Records

Control logs are maintained until the district's external auditor approves destruction.

Legal Reference:

EDUCATION CODE

42647 Drawing of warrants by district on county treasurer; form; reports, statements and other data

Regulation
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Effective: November 1, 2018

SAN DIEGO UNIFIED SCHOOL DISTRICT
San Diego, California