

WARRANT AND CHECK SIGNATURE CONTROL

Purpose and Scope

To provide administrative procedures governing controls for affixing signatures to warrants and checks, and to establish accountability and controls in usage of signature plates.

Responsibilities

1. Controller shall be responsible for control, storage, and usage of signature plates (check writing machine type only).
2. Executive Director, Integrated Technology, shall be responsible for usage and control of the electronic signature for pay warrants. Employee generating pay warrant print file shall not have access (other than through controlled issuance) to warrant and/or check stock.
3. Warrant and check stock signature plates and electronic signatures shall be under the control of designated employees in the Finance Division and Integrated Technology Departments at all times.
4. Electronic signatures for printing of pay warrants shall be under the control of the Controller. Designated employee in the office of the Controller generates print file that embeds signature in the pay warrant print file.

Implementation

1. Integrated Technology
 - a. Prepares work orders for each type of warrant and/or check to be printed, and includes a “Warrant Accountability Log” form (in duplicate for pay warrants). Each control log form must include “Type of warrant or check,” and indicate the starting warrant or check number. First warrant and/or check of each group shall be checked against the log for that group to insure that the starting warrant and/or check number is the same as starting number on the log. Any discrepancies must be reconciled before further processing is made.
 - b. When printing of pay warrants is completed, enters on the log the last warrant and/or check number.
 - c. Stores warrants and/or checks and their logs in a secure area until signatures are affixed.
- d. Employee designated to affix signatures to pay warrants:

WARRANT AND CHECK SIGNATURE CONTROL (continued)

- (1) Receives notification of electronic file available for printing from the office of the Controller and requests the group of warrants to be printed with electronic signature affixed.
 - (2) Upon receiving pay warrants, records time and date of the usage of electronic signature and verifies beginning and ending warrant numbers against entries on log.
 - (3) After warrants have been signed, enters warrant numbers on the log, along with number of signatures affixed.
 - (4) Whenever warrant spoilage occurs, makes an entry on the log indicating warrant numbers and reason; attaches spoiled warrants.
 - (5) Forwards duplicate copy of “Warrant Accountability Log,” with warrants, to department responsible, for verification and forwarding to the Fiscal Control Department.
- e. Designated employee in the Integrated Technology Support prints pay warrant by starting up pay warrant printer that will simultaneously print electronic signatures.
2. Office of the Controller
- a. Designated employee controls usage of the signature plates, and electronic signature:
 - (1) Stores signature plates, when not in use, in a safe place equipped with a secure locking device.
 - (2) Maintains a signature log by making an entry each time the signature plate is used. Log will include, but not be limited to, date, warrant or check number, and initials of user.
 - b. Fiscal Control Department verifies warrants and logs associated with processing of warrants and checks by the Integrated Technology.

Reports and Records

The “Warrant Accountability Log” is maintained until destruction is approved by district’s external auditor.

WARRANT AND CHECK SIGNATURE CONTROL (continued)

Legal Reference:

EDUCATION CODE

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

Regulation
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SAN DIEGO UNIFIED SCHOOL DISTRICT
San Diego, California