

Anderson Free Clinic Accounting Policy and Procedures Manual

Accounting Policy

Purpose:

To ensure that assets are safeguarded, and that finances are managed with responsible stewardship.

Guidelines

Finances are managed and financial statements are in conformity with generally accepted accounting principles

Accounting Procedures

Accounting Procedures must be in place to guide Board and Staff in managing financial resources of the Anderson Free Clinic. The board will be vigilant in fulfilling its responsibilities to oversee the work of members of the Board and the Executive Director in executing or overseeing and upholding all persons with a role in the management of ANDERSON FREE CLINIC's fiscal operations, to the Board approved procedures manual.

The Board of Directors and or its Executive Committee of shall address all reported concerns, complaints and recommendations regarding corporate accounting practices, internal controls or auditing.

Accounting Procedures must be reviewed by Finance Committee who will make recommendations to full Board anytime auditors point out deficiencies related to the ways accounting practices are conducted.

It should be the intention of the ANDERSON FREE CLINIC that the accounting manual serve as our commitment to proper, accurate financial management and reporting.

IN WITNESS WHEREOF, this Accounting policy statement has been voted & adopted as of this 12th day of August, 2013.

yay___ nay___

For the Board of Directors: _____
Garrick Chidester, Board Secretary.

Submitted by: Barb Baptista
To: AdHoc Committee review and recommendation for approval by full Board
Date: 08/01/13
Approved Aug 12th 2013

1. Revisions submitted for Board Approval on October 19th, 2013
2. Revisions submitted for Board review on Sept 4 and 25th 2015
3. Recommendations implemented in 2015 and 2016
4. Edits made in 2016 to reflect changes on job scope of Volunteer and Operations Support Coordinator, who became Office Manager and the scope of Pharmacy Coordinator job who is also assisting ED with general Administrative functions. Review my Executive Committee only due to minimum revision

Anderson Free Clinic Accounting Procedures Manual

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Introduction

This manual has been prepared to document the internal accounting procedures for the Anderson Free Clinic. Its purpose is to ensure that assets are safeguarded, that financial statements are in conformity with generally accepted accounting principles, and that finances are managed with responsible stewardship. All personnel with a role in the management of ANDERSON FREE CLINIC's fiscal operations are expected to uphold the policies in this manual. It is the intention of ANDERSON FREE CLINIC that this accounting manual serve as our commitment to proper, accurate financial management and reporting.

Division of Duties

The following is a list of personnel who have responsibilities within the accounting functions:

Board of Directors:

1. Reviews and approves all financial reports.
2. Reviews and approves annual budget.
3. Approves all contracts which exceed \$5,000.

Executive Director

1. Reviews the payroll summary for the correct payee, hours worked and check amount.
2. Reviews all invoices for checks which require his or her signature.
3. Reviews and approves all contracts for goods and services that will not exceed \$5,000 over the year.
4. Approves all vouchers, invoices and checks.
5. Codes source documents such as invoices and receipts to the appropriate accounts.
6. Receives unopened bank statements
7. Receives and opens all incoming mail.
8. Reviews Bank statement against QB entries and make notations of adjustment needed to be executed by AnMed Finance Director performing bookkeeping functions for AFC
9. With the Board Treasurer, and input from staff, develops the annual budget for review of Finance Committee who submits approved draft for approval by Board of Directors

Board Treasurer

1. Reviews all financial reports.
2. Reviews all invoices for those checks which require his or her signature (same for all other Board members who sign checks requiring second signature (all checks above \$1,500)
3. In conjunction with Executive committee reviews and authorizes all interfund transfers requested by Executive Director
4. Reviews reconciled general ledger monthly.

Accounts Receivable Associate

1. Enters all donation in Access
2. Enters all deposits in QB, against Bank Deposit receipt, observing predetermined coding
3. Makes copies or scans documentation for Donor acknowledgement and distribute those copies to personnel writing donation acknowledgment
4. Enters in QB all revenues that are deposited automatically in bank account by other sources (i.e paypal, funders, Square)
5. Places Money Bag with Report in locked drawer where that will stay until Accounts Payable/Receivable Associate comes to prepare deposit later that day

Accounts Payable/Receivable Associate

1. Pays bills preparing checks against invoices and shipment reports signed by product recipient or creating autopay
2. Processes all check disbursements, with the proper account code designated by ED or as per history and invoice number listed and places that in folder for Executive Director signature
3. Double checks all reimbursement requests against receipts provided by Executive Director and prepares Executive Director's requests for reimbursements. Provides those to Volunteers and Operations Support Coordinator for signature by one of five Executive Committee members
4. Prepares invoices for pledges made by Sponsors to fundraising.
5. Prepares Bank Deposit slip and compare those against report from Access Report generated by Accounts Receivable Associate
6. Takes deposits to Bank

Administrative Support Associate

1. Prepares invoices for services rendered to others, in his or her absence that is performed by Operations Manager
2. Codes all invoice entries based on History or requests codes from Executive Director

Office Manager

1. Processes the payroll – see process in Addendum.
2. Mails all checks for payments.
3. Submits checks for signature by one of five Executive Committee members for reimbursements to Executive Director or for checks requiring second signature
4. Manages the petty cash fund.
5. Makes purchases online after prior authorization of Executive Director

Board Executive Committee members (Chair, Vice Chair, Treasurer, and Secretary)

1. Check signing authority on all ANDERSON FREE CLINIC accounts.
2. Authorizes expenditures in excess of \$1,500 and ALL Executive Director's reimbursement checks
3. Approves all reimbursements for Executive Director (same for all other Board members who sign checks).

AnMed Finance Director/Accounting staff

1. Reviews all entries in QB against Bank Statement
2. Receives investment reports and inputs those in QB
3. Prepares-monthly financial reports and submits to Executive Director and Board Treasurer

1. Enters all invoices in QB
2. Codes all entries based on History or requests codes from Executive Director

Fiscal Procedures Statements (SUMMARY)

1. All cash accounts owned by ANDERSON FREE CLINIC will be held in financial institutions which are federally insured and have received a favorable CRA (Community Reinvestment Act) rating.
2. All capital expenditures which exceed \$1500.00 will be capitalized on the books and records of ANDERSON FREE CLINIC.
3. Employee paychecks and/or personal checks will not be cashed through the petty cash fund of ANDERSON FREE CLINIC.
4. No salary advances will be made under any circumstances.
5. No travel cash advances will be made except under special conditions and preapproved by the Treasurer of the Board of Directors. Reimbursements will be paid upon full expense reporting using the official ANDERSON FREE CLINIC form within the normal disbursement schedule.
6. Any item whose value exceeds \$50.00, received via donation (in-kind), will be recorded in the books and records of ANDERSON FREE CLINIC.
7. Fiscal Management personnel are required to take annual vacation which will not interfere with fiscal procedures. Variances to this policy shall be made in special circumstances, with written permission from the Executive Director and Board Executive Committee.
8. All volunteer time which exceeds \$50.00 shall be recorded in the books and records of ANDERSON FREE CLINIC for audit purposes
9. It is the policy of ANDERSON FREE CLINIC to reimburse out of pocket expenses only when supporting documentation has been presented for approved costs incurred.
10. It is the policy of ANDERSON FREE CLINIC to establish pay rates which equal or surpass the federal minimum wage.
11. It is the goal of ANDERSON FREE CLINIC to maintain a minimum of ten percent (10%) of the operating budget in its operating bank accounts at all times
12. All funds received by ANDERSON FREE CLINIC for a specific project will be segregated into separate project accounts in the general ledger to avoid any possibility of commingling project monies with general operating funds. A full computerized ledger accounting system will be maintained. Monthly financial statements including Balance Sheet and Statement of Revenues and Expenses will be produced for each project as a separate Department.
13. The Executive Committee and the Executive Director are signators of all ANDERSON FREECLINIC bank accounts.
14. Any disbursements exceeding \$1,500 must be signed authorized in writing by two of the Board of Directors with signature authority, or the Executive Director and one Board of Directors with signature authority, currently the Chair, Vice-Chair, and Treasurer.
15. Expense reports will be maintained which will disclose the nature of expenses, and the dates incurred.
16. Separate files will be maintained for each bank account and each vendor. Files will be kept separately for each month and fiscal year.
17. The services of a Certified Public Accountant will be engaged to prepare a formal financial audit of the ANDERSON FREE CLINIC fiscal year-end.

XXXXXXXXXXXXXXXXXXXX

Cash Receipts Procedures

General

1. The Executive Director or in his/her absence the Office Manager receives all incoming mail. That is kept locked unopened until checks can be stamped "for deposit only". and further processed
2. The Executive Director picks up correspondence at Post Office 3 times/wk—More frequently during events & Appeals that direct donors to mail donations to P.O. Box address
3. All checks received are recorded in the department to which the income is designated by Executive Director if no donor specific designation is attributed
4. Copies/scans are made of checks that require acknowledgement to the Donor or other individuals (as per donor) and note "Copy for Acknowledgement made to Thank you Process Volunteer on DATE"
5. The **Accounts Receivable** (only) designated staff (or the Executive Director in her/his absence) enters all checks and Cash into Access completing appropriate Type and description of receivable and prints a report that will be attached to all originals of letters, cards, samples of Medical records invoices received with payments, copies of checks requiring follow up thank you note, etc.
6. The *Accounts Payable/Receivable designated staff* prepares a deposit slip/makes bank deposit 1-3 times/week based on when total value of donations /grants/ fees paid exceeds \$500. The yellow copy of deposit slip is kept with Access generated report of receivables.
7. Deposits are made by *Accounts Payable/Receivable or Bank runner*
8. The Bank generated confirmation of deposit is placed in the deposit bag after deposit is made and attaches the Deposit Slip to Access Report and yellow copy of deposit filed.
9. All funds not forwarded or designated in the bank is locked in the executive Director's office (for no more than 24 hours and in rare occasions over the weekend).

Patient Recertification/Certification Fees

Patients Certify/Recertify and pay Certification Fee in person. Less than 2% present checks. Patients are asked to bring exact amount as we are/will not setup to make change. They hand money to Patient Services Associate, who completes the following info printed on envelope. Cash of check is placed inside envelope. Receipt is given to patient; copy placed in envelope with fee paid.

Patient signature on envelope is required if amount is different than amount of certification (Some pay more and have the balance go towards Pharmacy. Others make a donation. The envelope is sealed & securely deposited in designated drop in locked deposit box

ANDERSON FREE CLINIC
 ___ NEW Patient Certification Fee
 ___ Recertification Fee

Patient in: ___ Anderson ___ HP

Date received: _____

Received by (initials): _____

Patient Name:

DOB: _____

Cash ___ Check# _____

\$15 _____

Other: \$ _____ Reason: _____

 Patient signature below required if amount is different than \$15:

 This envelope must be sealed & securely deposited in designated deposit box

Entered in ___ QS1 ___ Tiger

By (initials) _____

Date received/entered:

I:\Forms\Envelopes\Cert and Recert Fee.docx

Staff has relocated drop box to another location to reduce exposure.

Executive Director empties box when deposits are being prepared by staff

Executive Director counts how many are new certifications, how many are re-certifications, amount expected based on recorded amount outside envelope. ED bundles that for Accounts Receivable personnel, who will open envelopes, count money and record that on Access using same process established for donations

Sample:

Key	Date	Amount	Type	Description	ThankLtrTo	Check Number
20854	15-May-15	\$420.00	certification fee	24 AFC Recert, 4 AFC Cert	Primary	cash, #1620, money order
20854	22-May-15	\$185.00	Certification Fee	10 AFC Recert, 2 AFC Cert	Primary	cash, #1270, 1607
20854	29-May-15	\$150.00	Certification Fee	7 AFC Recert, 3 AFC Cert	Primary	cash, #1054, money order

Key	Date	Amount	Type	Description	ThankLtrTo	Check Number
14235	07-Mar-14	\$1,000.00	Walk With the Docs	Sponsor	Primary	5245
14235	23-Jan-15	\$1,000.00	Contributions Income - Individual	30th Birthday	Primary	5332

Pharmacy Cash Handling and Deposits

The Anderson Free Clinic has in place a **\$2.00 administrative fee per prescription**. This fee helps cover expenses not funded by community donations, grants or by pharmaceutical companies.

It pays for the Pharmacy regular expenses such as:

- Medications that we need to purchase because they are not available through Patient Assistance Programs from pharmaceutical companies .
- Bottles for medications
- Bags
- Labels
- Pharmacist salary
- Prescription Assistance Program Coordinator salary
- Pharmacy Permit
- Medication database (QS1) that tracks refills and new orders

Pharmacy Services Coordinator implements and trains volunteers on the use of “**Procedures for Balancing the Cash Register in the Anderson Free Clinic Pharmacy**” (adopted on 04/ 01/11):

Cash-handling procedures are in place to provide structure for internal controls & maintain accountability of the cash moving in- out of the Pharmacy.

The procedures below guides cash register balancing procedures:

1. A cash register system to collect and secure the cash tendered after transactions must be in operation at all times that the Pharmacy is dispensing medications. We will maintain single-drawer accountability. The cash drawer must be handled by only one employee or volunteer (Cashier) at a time.

2. Count the beginning cash amount.

The cash amount that should always start and stay in a drawer is known as the beginning cash amount: a set for \$150 in coins, \$1, , \$5, &\$10

The cashier assigned to a cash drawer must count the money in the drawer to validate that the beginning cash amount is correct.

3. Deposit cash during the shift.

<p>Cash Drawer Check-out Sheet Date: _____</p> <p>Beginning cash \$ _____</p> <p>Employee/Volunteer Name preparing this report:: _____</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">Cash</th> <th style="width:10%;">Total</th> <th style="width:80%;">Amount</th> </tr> </thead> <tbody> <tr><td>\$100</td><td></td><td></td></tr> <tr><td>\$50</td><td></td><td></td></tr> <tr><td>\$20</td><td></td><td></td></tr> <tr><td>\$10</td><td></td><td></td></tr> <tr><td>\$5</td><td></td><td></td></tr> <tr><td>\$1</td><td></td><td></td></tr> <tr><td>Quarters</td><td></td><td></td></tr> <tr><td>Dimes</td><td></td><td></td></tr> <tr><td>Nickels</td><td></td><td></td></tr> <tr><td>Pennies</td><td></td><td></td></tr> </tbody> </table> <p style="text-align: right;">Total # of Checks: _____</p> <p style="text-align: right;">Total Amount in Checs \$ _____</p> <p>Total amount - Checks and Cash: _____</p> <p>Subtract Beginning Cash Amount: _____</p> <p>Checks and Cash to be Deposited: _____</p> <p>Number of Rx Dispensed: _____</p> <p>Cash Over (+) or Short (-) : _____</p> <p>Reason for Cash Overage/Shortage: _____</p>	Cash	Total	Amount	\$100			\$50			\$20			\$10			\$5			\$1			Quarters			Dimes			Nickels			Pennies			<p>Cash Drawer Check-out Sheet Date: _____</p> <p>Beginning cash \$ _____</p> <p>Employee/Volunteer Name preparing this report:: _____</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">Cash</th> <th style="width:10%;">Total</th> <th style="width:80%;">Amount</th> </tr> </thead> <tbody> <tr><td>\$100</td><td></td><td></td></tr> <tr><td>\$50</td><td></td><td></td></tr> <tr><td>\$20</td><td></td><td></td></tr> <tr><td>\$10</td><td></td><td></td></tr> <tr><td>\$5</td><td></td><td></td></tr> <tr><td>\$1</td><td></td><td></td></tr> <tr><td>Quarters</td><td></td><td></td></tr> <tr><td>Dimes</td><td></td><td></td></tr> <tr><td>Nickels</td><td></td><td></td></tr> <tr><td>Pennies</td><td></td><td></td></tr> </tbody> </table> <p style="text-align: right;">Total # of Checks: _____</p> <p style="text-align: right;">Total Amount in Checs \$ _____</p> <p>Total amount - Checks and Cash: _____</p> <p>Subtract Beginning Cash Amount: _____</p> <p>Checks and Cash to be Deposited: _____</p> <p>Number of Rx Dispensed: _____</p> <p>Cash Over (+) or Short (-) : _____</p> <p>Reason for Cash Overage/Shortage: _____</p>	Cash	Total	Amount	\$100			\$50			\$20			\$10			\$5			\$1			Quarters			Dimes			Nickels			Pennies		
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<p>No corrections/cross-out allowed on all sections of this report without signature of Executive Director or Administrative Assistant</p>																																																																			

ATTACH CASH REGISTER REPORT AND BANK DEPOSIT RECEIPT HERE

During busy shifts, the amount of money in the cash drawer can increase very quickly. Workers should stay aware of the money in the cash drawer, as cash registers with constantly opening and closing drawers full of hundreds of dollars is not a safe practice.

Worker may want to select a point at which to remove cash from the drawer. For instance, if the balance in the register rises to \$200 or more above the beginning cash amount, it is prudent to remove cash and deposit it into a cash-drop.

How to perform a cash-drop:

1. Wait until a quiet period in customer traffic, if possible.
2. Check to see how much cash is in the cash drawer. If there is \$200.00 or more over the beginning cash amount
3. Take the total current balance in the cash drawer and subtract the beginning inventory amount. The result is the amount you need to remove.

4. Both the cashier and a second authorized person need to approve that the cash removed is the right amount. Both the cashier and the second authorized person witness that the cash is deposited into the cash drop.

If the number is not a whole number, round down to a cash amount that is easy to drop.

If there is \$476.59 in the drawer, and your beginning cash amount is \$150, you would still subtract the two. However, you would round down to the closest 20 so as to remove the big bills first. The smaller bills and coins should be in there for making change.

$$476.59 - 150 = 326.59$$

The amount you should remove from the drawer is \$320.

3. Balance the drawer at the end of the shift.

At the end of the shift or at the end of the day, the cash registers need to be balanced. Like a cash-drop, this procedure requires a second authorized person assistance for extra accountability.

Duties of Cash Drawer Attendant to balance the register:

1. **Take the cash drawer out of the register** and to the back of the house (BOH) or a secluded area to count it.
2. **Count the total amount in the drawer**, including all bills and coins. Also account for checks writing down the totals charges. Use a cash drawer check out sheet to keep track of these amounts. **Replace beginning cash amount (\$150) in locked box. Count total remaining in drawer, including all bills, coins, and checks, and write down the totals of each. Add amounts and compare to register receipt. Use cash register report to log totals, including beginning cash, for each day of the week.**

Staple register receipt to register report, and a duplicate copy in the deposit envelope.

A second person creates a cash register reports and compares the total counted amount with the total as calculated by the cash register reports. These amounts should be the same. **Have a second staff member recount all totals, and verify cash register report.**

Both check for discrepancies. Overages or shortages less than a dollar are usually a result of minor human error. However, large or consistent discrepancies between the cash that should be present and the cash that is present could indicate theft or lack of proper training.

Before leaving the deposit envelope, have an outside/upstairs staff member count the total in the bag and verify it matches the receipt for that day, and initial the receipt left in deposit envelope.

Check for alterations/voids.

- Executive Director or designee must approve alteration in the Daily cash Report before the cash attendant can initial the report
- Pharmacy Coordinator must revisit any voids that were entered into the register during that shift so that the employee/volunteer stays accountable.

EFFECTIVE 06/9/2015

Pharmacy Deposits are being made daily. Staff records income on weekly report form, and both initial the daily entry and prepares daily deposit slip. Pharmacy Coordinator signs that he/she saw no discrepancy on Deposit slip. Bank Runner makes deposit and brings slip back to Executive Director. All four deposits are recorded on Access and QB

Recommendations implemented

A electronic register with bar code scanner was implemented in the Spring of 2016– reduce errors and better reconcile w/ funds received

Installed Cash register receipt with date/time stamped

Handling receivables at Special Events

Procedures for cash control during Anderson Free Clinic special events (updated 9/24/15)

Upon start up, a log to document which individuals were given a cash box or bag and the amount of the start-up change/currency will be utilized. See **Start Up and Shift Change Count Form**

- Individual checking out the cash to sign the log indicating his/her agreement with the start-up amount.
- Said cash box or register will be kept in/on/at the best location possible that is not conducive to theft
- All money must be placed into a cash box, bag or register as soon as a transaction is complete and kept there until a money drop is needed.
- Credit Card will be processed in front of Customer unless customer wishes to complete credit card processing form (see Attached) When this is the case credit card information will temporarily be stored in a secure envelope until it can be processed and at that point all but the last 4 numbers will be covered with a black marker. We use Square and receipt is texted or issued to card holder email
- No more than \$400 in currency in each cash box /bag will be kept during event. Excess will be collected after two people who started the shift count the funds
- Money should be separated by denomination and format.
- In the case of tip jars, tips must be removed at reasonable intervals to limit the amount of money visible to the general public to reduce the chances of opportunistic theft.
- The counting or handling of money outside of a transaction shall be done as discretely as possible to limit the ability of the general public to see it to reduce the likelihood of opportunistic theft.
- Money may only be removed from the cash box or **register by the individuals who took over the shift** as part of preparing for a cash drop.
- EXCEPTION: in the case of removing money from a tip jar, the money must be placed in a money bag (provided by the Finance Officer), and kept in a secure area until picked up by Finance Officer
- Co-mingling of personal money with donations is not allowed
- Cash tills should never be co-mingled,
- A separate cash till will be required for each revenue source, including but not limited to ticket sales, Cash bar tickets, other retail sales, raffle, auction, etc.
- When making change keep money out until change is made
- Only checks made out to the organization will be accepted.
- All checks must be restrictively endorsed with **FOR DEPOSIT ONLY Anderson Free Clinic** stamp immediately upon receipt.
- Receipts will be generated for every Cash transaction. Pre-numbered receipt are to be used at the event
- Two volunteers or employees should independently count the cash turned in to Event Finance Officer immediately after their function/activity has ended. The two cash counts should be compared to make

sure the collections are counted properly. Event's collections should be documented with signature of counters using standardized form or procedure.

- Utilize sealable envelopes to secure collections.

Anderson Free Clinic 2015 Las Vegas Gala Currency Drop Time:		
By:		To:
By:		
Cash	Amount: \$	
Checks	Number of Checks #	Amount: \$
Credit card Forms	Number of Forms:	Amount: \$

At the end of event

- All credit cards will be processed before leaving. Credit card receipts that are provided to the customer will be properly masked, showing only the last four digits of the credit card number. The credit card machines will be settled at the end of the evening and the reports will be included with the cash and checks from the event
- All checks will be scanned
- Funds in cash and checks will be placed in a tamper proof plastic bank deposit **bag** and a deposit receipt will be prepared and placed into the deposit bag with the cash and checks.
- The **bags** are to be sealed and authenticated by the two persons handling
- **The Event Finance Officer and a second person** will be responsible for transporting the deposit bags for a bank drop. Event security will be asked to accompany the Event Finance Officer to Bank

The completed forms /envelopes/ receipt copies/Scanned images of checks will be secured by Executive Director _____?_____ who will drop those at the clinic immediately following the event (NO actual CASH, Checks or Credit Card complete number information)

**Start Up and Shift Change Count
Anderson Free Clinic 2015 Las Vegas Gala**

Startup handed by: Amount:	Time:	Counted By: By:
Shift Change Money Count	Leaving the shift: By: Starting a shift By:	
Cash	Amount: \$	
All Checks & completed credit cards forms must be turned in for a money drop before a shift change, regardless of amount		

Shift Change Money Count	Leaving the shift: By: Starting a shift By:	
Cash	Amount: \$	
All Checks & completed credit cards forms must be turned in for a money drop before a shift change, regardless of amount		

Shift Change Money Count	Leaving the shift: By: Starting a shift By:	
Cash	Amount: \$	
All Checks & completed credit cards forms must be turned in for a money drop before a shift change, regardless of amount		

Shift Change Money Count	Leaving the shift: Starting a shift	By: By:
Cash	Amount: \$	

**Anderson Free Clinic
Las Vegas Gala
Credit Card Processing**

Name		Date
Credit card	Number:	Amount: \$
Name on Card (if different from above)		
Exp. Date:	(MM/Year) /	3 digit CVV:
Billing Address Zip Code:		
Signature:		
Receipt to be issued to (circle): E-mail (for electronic receipt): there are issues processing:		Phone to text receipt or if

The Anderson Free Clinic is a tax-exempt charity under the IRS code section 501(c)(3). Receipt will be issued for tax purposes.

Funds Received by Transfer from Investment Accounts

1. The Executive Director or in his/her absence, a member of the Executive Committee will request a transfer of funds. Fund Transfer approval must be recorded (minutes or email approval from Executive Committee) and informed to Finance Committee.
2. The Executive Director and/or Board Treasurer will monitor the transfer of funds and maintain the appropriate records of this transaction and appropriate deposit completion.
3. The Treasurer reviews the reconciliation of the total cash received at the end of the month.
4. In the absence of the Executive Committee, in dire emergencies, the Treasurer of the Board of Directors, or the Finance Committee can authorize transfers.

Handling of Investments –

Anyone contracted to handle Anderson Free Clinic's investment accounts must follow Board authorized Investment Policy.

Inter-Fund Transfers: EFFECTIVE 10/19/2015

The ANDERSON FREE CLINIC operating checking account should not exceed 10% of operating budget at all times unless those funds are in an interest bearing account.

Funds received from Credit Card /PayPal/Just Give/Brown Bag Charges:

The *Operations Support Coordinator or in his/her absence the Executive Director* is responsible for processing the receipt of funds through the credit card authorizer directly into the checking account.

Transactions should be processed on a weekly basis, or when total reaches \$500, with a list of the credits and date processed delivered to the Executive Director in order to double check against the bank statement. The statement of deposits & service charges will be reconciled by the Treasurer.

Handling of Pledges and Pledges Receivable EFFECTIVE 10/19/2015

A pledge is defined as an unconditional promise to give cash or other assets. GASB 33 requires that promises of private donations should be recognized as receivables and revenue in the accounting period in which they are verifiable, measurable, probable of collection, and all applicable eligibility requirements have been met a minimum dollar amount for recording individual pledges is outlined below for financial statement purposes due to materiality considerations. However, in order to eliminate minimize differences between gift reporting records and the general ledger, at the discretion of the Executive Director he/she may decide to reduce the minimum threshold or to record all pledges.

* Record in full \$1,000 Restricted or unrestricted pledges

A note of pledges in made on Access under that person's record indicating TYPE: "Pledge" and all information necessary, including how pledge will be disbursed will be outlined under "Description"

Accounts Payable

Cash Disbursements Procedures

Incoming invoices will be logged in by the *Accounts Payable/Receivable designated staff or in his/her absence, the Executive Director*, who at that time prepares a check on QuickBooks prior to disbursement dates.

When available and applicable match statements with initials of staff person responsible for ordering the product or service. The staff person responsible for ordering the product or service will check the validity and work accomplished/delivered.

Check disbursements are prepared (printed) weekly by *Accounts Payable/Receivable designated staff* and attached to the original vendor invoice, and/or any other supporting documentation along with the account codes to which the expense will be applied, prior to signature by authorized ANDERSON FREE CLINIC officials for expenses, debts and liabilities of ANDERSON FREE CLINIC.

The checks **must** be attached to the invoice, and other supporting documentation, being paid and submitted for signatures.

While the Executive Director and/or member(s) of Executive Committee signs each check, he/she **MUST** double check the check request against invoice or statement.. This approval is to ensure the account or grant/project is charged to the correct expense and line item.

Any checks made to pay invoices in excess of \$1,500 **MUST** have two authorized signatures. All reimbursement checks to Executive Director **MUST** be signed by members of the Executive Committee.

After the checks have been signed, the second signatory (when applicable) will double check the work, and pass the checks on to the Office Manager for mailing. The Office Manager rechecks invoices looking for discrepancies. In the event that the Office Manager is out, the Executive Director will assume these duties.

All checks will be mailed as soon as this process is completed.

Supporting documentation should be filed by the Executive Director in appropriate "Month" files.

The Executive Director will utilize the files to respond to any discrepancies which arise with vendors or other payees and Bank reconciliation done by AnMed Accounting staff.

Reconciliations EFFECTIVE 10/19/2015

Cash Flow:

ANDERSON FREE CLINIC is to maintain a minimum of ten percent (10%) of the operating budget in its operating account at all times. In the event that balances will fall below that amount the Board Chair, the Treasurer and Finance Committee should be notified immediately and decision to amount to transfer from Investment account will be made by Board Chair, the Treasurer and Finance Committee.

Bank Reconciliations:

Bank statements (if in paper format) are to be received and open by Executive Director. The receiving party should review the contents for inconsistent check numbers, signatures, cash balances and payees make necessary remarks, and endorsements at a minimum.

The persons charged with this responsibility should reconcile each account promptly upon receipt of the bank statements. All accounts will be reconciled no later than 7 days after receipt of the monthly bank statements or end of the month. In the event it is not possible to reconcile the bank statements in this period of time, the Treasurer will be notified by an email memo from the Executive Director.

After this cursory review is conducted, the official if different than Executive Director, should initial and date the bottom, right hand corner of the first page of each bank statement reviewed or electronic copy printed.

The reviewed bank statement notes should then be forwarded to available AnMed Finance/Accounting staff for double check on reconciliation and creation of reports that will be distributed to Board.

When reconciling the bank accounts, the following items should be included in the procedures:

- a. A comparison of dates and amounts of daily deposits as shown on the bank statements with the cash receipts journal.

- b. A comparison of bank /Investment transfers to be certain that both sides of the transactions have been recorded on the books.
- c. An investigation of items rejected by the bank, i.e., returned checks or deposits.
- d. A comparison of wire transfers dates received with dates sent.
- e. A comparison of canceled checks with the disbursement journal as to check number, payee and amount.
- f. An accounting for the sequence of checks both from month to month and within a month.
- g. An examination of canceled checks for authorized signatures, irregular endorsements, and alterations.
- h. A review and proper mutilation of void check. (or should we keep for records with check marked VOID across
- i. Investigate and write off checks which have been outstanding for more than six months.

Reconciliations of Other General Ledger Accounts:

- 1. Each month the Treasurer reviews the ending balance shown on balance sheet accounts such as the cash accounts, accounts receivable, accounts payable and deferred revenue.
- 2. The Finance Committee reviews the bank reconciliations, schedules of accounts receivable and deferred revenue and the aging of accounts payable to support the balances shown on the balance sheet.

Assets - These accounts will include cash, petty cash, and prepaids. Property, equipment and fixtures, and intangible assets are reviewed annually.

- a. Cash - The balances in cash accounts should agree with the balances shown on the bank reconciliations for each month.
- b. Petty Cash - The balance in this account should always equal the maximum amount of all petty cash funds. \$200.00 maximum
- c. Prepaids - The amounts in these accounts should equal advance payments paid to vendors at the end of the accounting period.
- d. Property, Equipment & Fixtures - The amounts in this account should equal the totals generated from the audited depreciation schedules. When additional purchases are made during the year, the balances in the accounts may be updated accordingly.
- 3. Liabilities - These accounts are described as accounts payable, payroll tax liabilities, loans and mortgages payable, (if one day applicable) and amounts due to others.
 - a. Accounts Payable - The balance in this account should equal amounts owed to vendors at the end of the accounting period and the aging report.
 - b. Payroll Tax Liabilities - The amounts in these accounts should equal amounts withheld from employee paychecks as well as the employer's portion of the expense for the period that has not been remitted to the government authorities.
 - c. Due to Others - If there are any amounts owed to others at the end of the period they should be recorded and the correct balance maintained in the general ledger accounts.
- 4. Income/Expenses - These accounts are described as income from membership, contributions, publications, and other expense line items such as salaries, consulting fees, etc.
 - a. Income - The amounts charged to the various cash accounts should be reconciled with funding requests, funders reports, draw down schedules, etc.

- b. Gross Salary Accounts - The balances in the gross salary accounts should be added together and reconciled with the amounts reported on quarterly payroll returns.
- c. Consulting - The amounts charged should be reconciled to the contracts.

Petty Cash Fund (Not active)

1. The petty cash fund should never exceed \$200.00.
2. The Office Manager is the custodian of the petty cash fund.
3. A single disbursement from petty cash shall never exceed \$10.
4. The petty cash fund shall be operated on an impress basis. This means that when it is time to replenish the petty cash fund, the Operations Support Coordinator shall total out the expenses made and identify those expenses by general ledger account number. When the check request is submitted for payment it should indicate the total amount needed to bring the fund back up to \$200.00. Also, the check request should breakdown the various expense accounts being charged and the amount charged to each.
5. When a request for petty cash reimbursement is made and approved by the Executive Director and communicated to the Operations Support Coordinator Fiscal Manager, the item will be listed on the Petty Cash Fund Reconciliation Sheet. A description of the item charged should be recorded together with the amount. A vendor receipt must be received by the Operations Support Coordinator for the amount of the request within 24 hrs of purchase (72 if weekend).
6. The recipient of the petty cash funds must sign the sheet to indicate receipt of the funds. The paid receipt should be attached to the sheet. All paid information should remain in the locked petty cash box until it is time to replenish the fund. At that time, the Petty Cash Fund Reconciliation Sheet and associated receipts are attached to the check request voucher.
7. The petty cash box is to be locked at all times when the Operations Support Coordinator is not disbursing or replenishing the fund. The locked petty cash box is to be kept in the locked file cabinets within the Operations Support Coordinator's office.
8. At least once annually, the Treasurer and Executive Director should conduct an unscheduled review of the fund. When this is done, he/she should count, while the Fiscal Manager is in attendance, the total monies on hand and the total amount of receipts in the petty cash box. The two amounts should equal exactly \$200.00. Any discrepancies should be discussed and resolved immediately.
9. It is a policy of ANDERSON FREE CLINIC not to cash checks of any kind through the petty cash fund.
10. The ANDERSON FREE CLINIC postage meter- when/if one is in place - is not to be used for personal mailings under any circumstances. Staff may use the UPS stamps provided they indicate that the mailing is personal and reimburse ANDERSON FREE CLINIC at the time of the appropriation of stamps.

Purchases

To Prompt a Purchase:

1. When the normal cash disbursement procedure of invoice, etc., is not appropriate, (i.e., postage, petty cash, etc.) a check request should be completed and forwarded with any order form or other documentation to the Executive Director for approval. If the check is made out to the Executive Director, that individual cannot approve the check request.
2. Approved check requests should be sent to the *Accounts Payable/Receivable designated staff* or payment only with back up material
3. Receipts for the purchase **MUST** be provided to the *Accounts Payable/Receivable designated staff* as attachment to the check disbursed upon receiving services or goods

Debit Card Purchases

1. Only the Executive Director carries corporate Debit cards in his or her name. The purchase of authorized business expenditures may be made by other employees or Treasurer using the corporate Debit card. In every case of credit card usage, the individual charging an ANDERSON FREE CLINIC account will be held personally responsible in the event that the charge is deemed personal or unauthorized.
2. Authorized uses of the Debit card include properly authorized expenditure which is consistent with the employee's level of responsibility within, or on behalf of, ANDERSON FREE CLINIC and within the limits of the approved budget.
3. Receipts should be compiled and submitted with an expense report within 48 hrs of completed transaction or event.
4. Office Manager from time to time use Debit card for specific purposes authorized by Executive Director (Online background Check and Online purchases)

Unauthorized use of the Debit card includes:

- a. Personal or non-business expenditures of any kind.
- b. Expenditures which have not been properly authorized.
- c. Meals, entertainment, gifts or other expenditures which are prohibited by
 - ANDERSON FREE CLINIC budget and/or policies
 - Federal, state, or local laws or regulations
 - Grant conditions or policies of the entities from which ANDERSON FREE CLINIC receives funds.

Proper Documentation for all Purchases, including ANDERSON FREE CLINIC Debit Card Purchases:

Every instance of credit card or other purchase use must be documented with travel authorizations, receipts, individuals paid for, nature of business, etc. before the expense will be considered authorized and will be approved for reimbursement. See details below.

- A. Lodging - Provide an itemized receipt from the hotel detailing every charge and the name of the person(s) for whom lodging was provided.
- B. Meals/Entertainment - Provide a receipt showing separately the cost for food/beverage and gratuities, and including the names of every person for whom food or beverage was provided and the specific business purpose which was furthered by the expenditure. For example: Luncheon Meeting with _____ president of _____ Corporation, and _____, executive director of _____, for the purpose of _____
- C. Other Expenditures - A receipt from the vendor detailing every individual good or service purchased (including class of service for commercial transportation) accompanied by an explanation of the specific business purpose which was furthered by each expenditure. For example, A Round trip coach flight GSP-AUSTIN TX for National Association of Free Charitable Clinics Conference by Staff XYZ.

The *Accounts Payable/Receivable designated staff* will double check all reimbursement requests against receipts provided and run a total which will be confirmed to match expenses on reimbursement form.

Major or Capital Expenditures:

For all major expenditures exceeding \$2,000 such as computers, furniture, audit services, printing services, etc., three quotes must be obtained before a purchasing decision is made.

All quotes including phone quotes must be recorded and kept on file.

Consultants:

Contracts with consultants will include rate and schedule of pay, deliverables, time frame, and other information such as work plan, etc. Justification for payment should be submitted to file. For example, if ANDERSON FREE CLINIC hired a writer to create a publication, a copy of the final version should be included in the file.

Contracts:

Contracts for purchasing products or services, similar to a purchase order, should be created and maintained for the file whenever appropriate. All contracts to exceed \$5,000 over the course of the year should be approved by the Board of Directors.

Fixed Asset Management

1. A permanent property log or database is to be maintained by the Operations Support Coordinator for all fixed assets purchased by ANDERSON FREE CLINIC.
2. The log should contain the following information:
 - a. date of purchase
 - b. description of item purchased
 - c. received by donation or purchased
 - d. cost or fair market value on the date receipt
 - e. donor or funding source, if applicable
 - f. funding source restrictions on use or disposition
 - g. identification/serial number (if appropriate)
 - h. depreciation period
 - i. vendor name and address
 - j. warranty period
 - k. inventory tag number (all fixed assets should be tagged with a unique identifying number)
 - l. number of the ANDERSON FREE CLINIC check used to pay for the equipment
3. At least annually, a physical inspection and inventory should be taken of all ANDERSON FREECLINIC fixed assets and reconciled to the general ledger balances. Adjustments for dispositions should be made.
4. The Executive Director should be informed by Operations Support Coordinator, in writing, via an interoffice memorandum of any material changes in the status of property and equipment. This should include changes in location, sale of, scrapping of and/or obsolescence of items and any purchase or sale of real estate.
5. All capital items which have a cost greater than \$1,500 will be capitalized and depreciated.

Pharmacy Inventory

An inventory (Balance) of all Pharmacy contents must be performed at or about the last day of operation for that fiscal year. Standard Procedures must be followed

Auditors are informed of Inventory and execute a sample count after inventory is performed.

Payroll

Personnel:

1. The Executive Director is charged with the responsibility of maintaining personnel files on staff persons.
2. Each personnel file should contain the following information, at a minimum.
 - a. Employment application or resume
 - b. A record of background investigation
 - c. date of employment

- d. position, pay rates and changes therein
- e. authorization of payroll deductions
- f. earnings records for non-active employees
- g. W-4 Form, withholding authorization
- h. I-9 Immigration Form
- i. termination data, when applicable

3. All personnel records are to be kept locked in a locking file cabinet in the Executive Director's Office. Access to these files are limited to ED and the Office Manager or the auditor. If necessary, and Ad hoc committee made of Board members will be formed to address a request.

Payroll Preparation and Timekeeping:

1. Timesheets are to be prepared by all staff persons on TIME CLOCK 4 and printed by Office Manager at the end of each biweekly pay period. Time should be input on a daily basis. If an error needs to be corrected, a request in writing to Office Manager must be made and kept in personnel file with signature of the person who made the correction.
2. Timesheets are to include specific time spent on each grant/project.
3. Timesheets are to be signed by the staff person **and** his/her supervisor who will verify the hours worked against his/her understanding of work schedule of employee for that period.
4. The Office Manager should then process the time and transmit the information to the payroll service company. The information reported should include:
 - a. hours worked, by cost center
 - b. changes in pay rates or employment status
 - c. PTO {vacation, sick or personal hours used and earned}
5. The Executive Director should review the payroll summary page of the payroll service report for inappropriate payees or unusual hours.
6. Paychecks: if not made directly to employee via bank deposits should be distributed by the Office Manager on the designated day and hour, one week after the end of the pay period according to a prearranged schedule distributed by the Office Manager
7. In the event that a paycheck is picked up by a designated person other than the staff person, in particular if this is the last paycheck of that individual, a memo should be received in writing from the staff person and proper identification should be requested from the party picking up the paycheck.
8. As an employee benefit, ANDERSON FREE CLINIC offers direct deposit through the employee's own financial institution. Through direct deposit, payroll is deposited as cash into the employee's account on payday.
9. A designated staff must be cross trained & available to perform above *Payroll Preparation and Timekeeping (effective 2016)*

Financial Reporting

Monthly Reports:

AnMed Accounting Director prepares a set of monthly financial reports for distribution to Executive Director and Board Treasure. Those are then shared with the Board of Directors

The reports should include: a balance sheet and a statement of income and expenses); a consolidated balance sheet and consolidated income and expense report which show all departments combined; a

budget-to-actual report for all accounts included in the annual operating budget; a list of deferred and receivable funds, and a cash flow projection.

Detailed reports for the quarterly periods (March, June, September December) will be submitted via email (effective December 2015) to the full board for their review. The monthly statements will be finalized by the conclusion of the month following the statement period.

Year-End Report/Audit:

At fiscal year-end, and in time for the following year Budget approval and Board of Directors, annual meeting a detailed report should be prepared for the total income and expense activity for the year.

Bids for an independent auditor will be accepted between September 1 and October 15. In accordance with ANDERSON FREE CLINIC policy, at least three proposals will be considered.

Grant Compliance

1. When a new grant is received or renewed, a summary of the executed grant, reviewed and initialed by Executive Director must be forwarded by Manager of Philanthropy to the Executive Committee (Or AD HOC Grant Committee)
2. The Manager of Philanthropy should set up a permanent file for all grants and maintain the contract along with any other financial correspondence regarding the grant.
3. It is the responsibility of the Manager of Philanthropy to review the grant contract and extract any fiscal items which must be complied with by ANDERSON FREE CLINIC.
4. It is a policy of ANDERSON FREE CLINIC to adhere to any restrictions imposed by its funders. Therefore, ANDERSON FREE CLINIC employees are expected to bring to the attention of management, any instances of non-compliance.

Board of Directors Annual Meeting Checklist (Effective Dec 2012)

During each annual meeting, the following procedures will be performed.

1. The board of directors shall approve new signers to each bank account.
2. The board of directors shall approve any new and necessary bank accounts.
3. As required, new signers shall complete the appropriate signature card and corporate resolutions.
4. Name, address and telephone directory of new board of directors officers will be obtained for the Operations Support Coordinator.
5. A review of the current operating procedures should be made by the Executive Director Any proposed accounting procedures change should be made by the Executive Director with the Treasurer, CPA on the Board, to Executive Committee
6. Any time auditors point out deficiencies related to the ways accounting practices are conducted the Accounting Procedures must be reviewed by or Finance Committee who will make recommendations to Full Board
7. All financial institutions should be notified of any changes to the authorized signers of the accounts within three (3) business days following the annual meeting.

Computer System Backup Procedures

Quick Books (QB) & Access are backed up daily through AnMed server.

IN WITNESS WHEREOF, this Accounting Procedures Manual has been reviewed and recommended by the Ad Hoc Committee and voted by this Board & adopted as of this ___th day of October, 2016.

yay___ nay___

For the Board of Directors: _____