

The Right Door for Hope, Recovery and Wellness

Chapter Title Fiscal Resources	Chapter # F		Subject # 225.2
Subject Title Cash Accounts	Adopted 12/15/99	Last Revised 4/07/17	Reviewed 6/6/06; 4/20/10; 2/24/14; 4/14/15; 4/7/17

PROCEDURE

Application

This procedure shall apply to The Right Door for Hope, Recovery and Wellness.

1.0 Intent

Adequate steps shall be taken to confirm the accuracy of the bank balances shown in the general ledger.

2.0 Bank Reconciliation

2.1 Bank balances, as shown by the bank statements, shall be reconciled regularly with the general ledger balance. Data from cash receipts journals and cash disbursement journals shall be compared on an item-by-item basis with the details reported on bank statements. Mismatches shall be listed for investigation.

2.2 Accounting personnel shall investigate and review with chief financial officer all significant

- unmatched data in cash receipts and disbursement journals that fail to clear banks within a reasonable period of time;
- unmatched items on bank statements; and
- mismatched items in cash receipts and disbursement journals and bank statement items.

2.3 Bank reconciliations and proposed adjustments to general ledger cash balances and cash detail files shall be reviewed and approved by the Chief Financial Officer.

Robert S. Lathers, Chief Executive Officer	Date		