

LCCS POLICY 200

Executive Director Account

Original Issue Date:	5/14/08
Revision Dates:	10/6/2020
Revision Number:	1
Current Effective Date:	10/6/2020
Board Approval Date:	5/14/08
Obsolete/Combined Date:	
Reason for Obsoleting/Combining:	
See new Policy #:	

Scope:	All LCCS staff
Responsibility:	Director of Administrative Services, Fiscal Manager, Accounting Supervisor; Accounting Unit, Requesting Person's Immediate Supervisor
Purpose:	To establish policy and procedures governing the use of the LCCS Executive Director's account.
Legal Cite:	ORC 5153.35

POLICY STATEMENT

LCCS will have an Executive Director's Account as authorized in ORC 5153.35 to be used in a manner consistent with the LCCS mission and used for expenses necessary to carry out the duties of the agency. The annual amount shall be less than one-half of the Executive Director's current salary.

PROCEDURE - including required timeframes and documentation

To provide for:

- Operating expenses;
- Obtaining copies of birth certificates and medical records;
- Emergency operating expenses whereby checks cannot be processed through the County Auditor's office within needed timelines;
- Reimbursement to employee/client for miscellaneous expenses (i.e. food)

Staff person requesting funds will:

- Submit proper support documentation to accounting (i.e. Request for Funds/Purchase Orders/Receipts) with appropriate signature approval.

Accounting Department will:

- Review request for appropriateness and documentation.
- Annually, before the first Monday of January, file with the County Auditor a detailed and itemized statement indicating the manner in which the fund has been expended.

Accounts Payable Clerk will:

- Prepare and record check information
- Obtain 2 authorized signatures on prepared check.
- Remit check to payee.
- At the end of the calendar year, pay-in the balance remaining in the account to the County Auditor. The sum of the pay-in amount plus the net expenditures in the annual detailed statement shall equal the original annual amount.
- At the end of the calendar year, process a voucher for the original annual amount to fund the account for the following calendar year.

CASE PRACTICE GUIDES

RELATED POLICIES and FORMS

LCCS form #4695 (Request for Funds)

LCCS Form # 8799 (Purchase Order)