

Check Signer & Payment Approver Standards/Protocol

When searching for individuals to serve as signers for your checks and/or approve your payments, our most critical recommendation is to avoid having staff serve in this role, if possible. If that is not a possibility, we'd advise against using the pastoral staff. We want to be especially vigilant about protecting them from any opportunity for others to accuse or suspect them of mishandling funds.

The team should include:

- Someone other than the creator or main requester of the payment.
- A group of 3 to 4 unrelated individuals that can be rotated (to accommodate the dual signatures on the checks).
- Persons who are extremely detail oriented, familiar with the budget, and willing to take the time to review the payments and all back up documents to ensure the accuracy and legitimacy.

Miller Management provides a Payment Listing with each batch of checks or EFT payments. When you receive the reports, the signers should have those reports available and compare it to payments to ensure their presence and subsequently review each request/supporting documentation. The following questions should be addressed with each payment:

- a. Does the amount agree to the supporting documentation and reports?
- b. Does the vendor name agree to the supporting documentation?
- c. Is the expense reasonable and in line with the budget or, if outside the budget, has been approved at a business meeting?
- d. If the invoice is for physical items, is the delivery address the same as the business address?
- e. If the invoice is for services, does the invoice clearly state the services being provided? Does the amount agree with any corresponding vendor contracts?
- f. If it is an expense reimbursement, are there original receipts to support the expenses? Do they look reasonable?
- g. Are the invoices original, not copies and not monthly statements?