

# **City of Hornell**

## **Policy for Manual Journal Vouchers**

### **Purpose**

The City of Hornell has enacted the following policy in an effort to strengthen internal control, and to ensure consistency in the recording and reviewing processes of manual journal vouchers. Manual Journal Vouchers are used to record transactions that are not automatically recorded in the City's financial software, Microfund.

### **Policy**

All manual journal vouchers that are posted to the City's financial software, Microfund, will be verified by an individual that did not prepare or post the entry. All manual journal vouchers must include supporting documentation.

### **Procedure**

At this time, the only employees that have access to preparing/posting manual journal vouchers in the City's financial software, Microfund, are Tina Lee, account clerk, and Michele Smith, City Chamberlain. The individual preparing/posting the journal voucher will print, sign, and date the journal voucher and attach it to the supporting documentation. The individual verifying the journal voucher will sign and date the journal voucher after reviewing it and the supporting documentation.

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