



**Financial Report/Source  
Document Maintenance**



**Policy A-IC-5**

**September 15, 2005  
Revised October 14, 2013**

**Purpose:** The District Director reviews reports and financial records on a regular basis, assuring sufficient compliance with established Internal Control Policies to safeguard the assets of the Department.

**Policy:** The appropriate employees are assigned responsibility for the retrieving, utilizing and maintaining the necessary source documents, reports and records for monitoring efficient operation of the department.

**Procedure:** Records, reports and source documents are maintained according to the Financial Report/Source Document Maintenance Accountable Role Matrix as attached herein as FORM A-IC-5(A).

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**District Director**

**Date**

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**Chairperson, Three Rivers District Board of Health**

**Date**

**Financial Report/Source Document Maintenance Accountable Role Matrix**

ITEM	RESPONSIBLE PARTY (or designee) to Maintain
Accounts Payable/Travel	Purchasing Agent
Balance Sheet	Finance Manager
Bank Reconciliation (3 Accounts)	District Director
Bank Statements/ Cancelled Checks	District Director
Board of Health Minutes	Board of Health Secretary
Computer Accounts Payable Checks	Personnel Specialist
Computer Payroll Checks	Personnel Specialist
Environmental Accounts Receivable	Clinic Account Clerk
General Ledger	Financial Manager
Hand Checks (Accounts Payable and Payroll)	Personnel Specialist
Health Center Accounts Receivable	Community Health Manager
HIPAA Documentation	District Director
Insurance Schedule	Finance Manager
Payroll Records	Personnel Specialist
Personnel Actions	Personnel Specialist
Revenue & Expense Reports	Finance Manager
Security Pledges/Excess Deposit Insurance	Finance Manager

Revised December 7, 2018