



## Chart of Accounts



**Policy A-IC-7**

**September 15, 2005  
Revised April 26, 2013**

**Purpose:** To ensure that internal control policies and procedures are reviewed and/or revised at least annually, with attention to maintain segregation of key duties.

**Policy:** Three Rivers District Health Department maintains the necessary internal control policies to reasonably assure accountability in the receipt and expenditure of public funds, to enhance the security, effectiveness, and efficiency of the fiscal operations of the Department, and to aid in the prevention of errors, fraud, and unnecessary losses.

**Procedure:**

- I. General Items
  - A. General Account #71 100 180 (101 104 000)
    - 1. Contains all funds of the Health Department, except temporary investment funds, petty cash.
    - 2. Authorized Signatures/Pre-numbered Checks
  - B. All checks are pre-numbered and must bear two approved signatures. Routine approved signatories for Three Rivers District include the District Director, Administrative Manager or Designee, Personnel Specialist and Clinic Manager. No checks are to be signed in advance. Any two approved signatures are acceptable on any check.
  - C. Accounting records are maintained on the Cash Basis of Accounting to meet the requirements of the policies of the Cabinet for Health and Family Services. Accounting requirements of other grantor agencies are followed as appropriate for specific programs or receipts.

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**District Director**

**Date**

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

**Date**