



---

## Accounts Receivable Returned Checks Procedure (A/R-P003)

---

### 1.0 SCOPE:

- 1.1 This procedure describes the process in which the accounts payable department processes checks returned by the bank unpaid at the Washoe County School District.

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

### 2.0 RESPONSIBILITY:

- 2.1 Chief Financial Officer

### 3.0 APPROVAL AUTHORITY:

- 3.1 Senior Accountant

*(Approval signature on file)*

### 4.0 DEFINITIONS:

- 4.1 AT – Account Technician

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

### 5.0 PROCEDURE:

- 5.1 AT receives uncollected check from the bank.
- 5.2 AT researches check to determine department that submitted check for deposit and account deposit was posted to.
- 5.3 AT records information on the Returned Check Log.
- 5.4 AT forwards a copy of the Returned Check Log to Grant Fiscal Administrator for use in reconciling bank statement.
- 5.5 AT retains copy of check and notice from bank and forwards original documents to originating department.
  - 5.5.1 Department is responsible for collecting amount of check and service charge from maker.
- 5.6 Collected funds are processed per Cash Receipts Procedure (A/R-P001).

### 6.0 ASSOCIATED DOCUMENTS:

- 6.1 Returned Check Log
- 6.2 Cash Receipts Procedure (A/R-P001)



---

**Accounts Receivable Returned Checks  
Procedure (A/R-P003)**

---

**7.0 RECORD RETENTION TABLE:**

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Returned Check Log	Business	5 years	Discard as desired	Locked Area

**8.0 REVISION HISTORY:**

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
6/15/06	A	Initial Release

\* \* \* E n d o f p r o c e d u r e \* \* \*