**Local Checkbook Policy**

**Original Policy Approval Date:** 8/8/2008

**Board of Directors Revision Dates:** 5/6/2010, 1/18/2013, 11/21/2014, 5/19/2017, 2/15/2019

**Summary:** Financialguidelines for locals with checkbooks.

**Related Information:**  Local Treasurer’s Manual, MAPE Local Audit Committee Report.

**Policy:**

1. Locals may not issue payment for lost time or any other items (such as mileage for ride sharing or an individual’s meal reimbursement if no overnight stay occurs) requiring tax withholding. These must be sent to MAPE Central, Attn: financial specialist for reimbursement.
2. An Affinity Plus Membership Form is to be completed by the local treasurer. Signature cards are required from each authorized signer. Complete and return form and cards to MAPE Central, Attn: financial specialist for submission to the bank. Authorized signers can be the regional director, local president, local vice president, local secretary, local membership secretary and local treasurer. A local is required to obtain three authorized signers on the account. A local unable to acquire three authorized signers will not be allowed to have a local checkbook and all expenditures will have to be processed through MAPE Central. Any change in officers requires an update in signature authorization; the local treasurer should keep a list of authorized signers.
3. Locals may request up to two debit cards per account for authorized signers. Debit cards must not be used for cash withdrawals.
4. Reconcile check register to bank statement monthly.
5. The local must submit the checkbook replenishment form and all supporting documentation (receipts, attendance sheets, etc.) to MAPE Central, Attn: financial specialist in order to receive replenishment to the local checking account. All transactions must be recorded on the local checkbook replenishment form(s). Replenishment (s) shall be done monthly.
6. Local checkbooks may have a balance limit up to $5,000. Locals with a limit of less than $5,000 who are seeking an increase must submit to MAPE Central, Attn: financial specialist minutes from a local membership or executive team meeting with the passed motion indicating the new limit.
7. Bank fees such as overdraft, check printing, and debit card are the responsibility of the local.
8. Prior to the annual checkbook audit the local treasurer will provide the following to the Local Audit Committee:
   1. Completed Expense Reconciliation Form
   2. Annual budget
   3. Expense forms and receipts
   4. Bank statements
   5. MAPE Reimbursement, Donations, and Local Checkbook Policies
   6. Local Audit Committee Report
9. Local Audit Committee shall consist of at least three members who are not local or regional officers. The committee members shall be in good standing and appointed by motion by the local, multiple locals may use the same audit committee. The committee shall review the local financial records as needed, at least annually. A report covering the period of January 1 to December 31 of the prior calendar year must be submitted by March 15th of each year to the Board of Directors' Finance Workgroup after being presented to the local membership and will consist of the following:

* Review expense forms for appropriate expenditures and signatures
* Review expenditures in accordance with the local’s budget as submitted
* Review that no checks are written payable to CASH
* Review that the checking account reconciles to the local’s maximum account balance
* Review that expenses are within the guidelines of the policies of MAPE

1. If the local does not submit a completed Audit Committee Report to MAPE by March 31, the Board of Directors' Finance Workgroup shall serve as the audit committee and will audit the local’s financial records. The local will be billed by MAPE Central for all expenses incurred by the Board of Directors' Finance Workgroup members to perform the review.
2. Failure to comply with the above checkbook policy and the MAPE Local Reimbursement Policy shall result in revocation of checkbook privileges.