

## Checks

- 1.) Use only numbered checks and do not use counter checks.
- 2.) Check stubs must be completed.
- 3.) Check numbers should be posted to the monthly financial report.
- 4.) Official depositories must return a copy or a scanned image of your canceled checks. Records are not complete or auditable without these documents. These should be filed with the bank statement in numerical order.
- 5.) When a check is voided, write void across the face of the check, and file in the normal manner.
- 6.) The treasurer should sign all of the checks. It is recommended that at least two signatures be required on all checks. Anyone with signatory authority on accounts should be adequately bonded. Pre-signing of blank checks, whether by a facsimile or an actual signature is prohibited.
- 7.) A signature facsimile is legal and must be registered with the Secretary of State as well as stored in a secure location. See 8-10 for a copy of the Signature Certification form.
- 8.) The financial statement should reflect the total amount of funds on hand, not just the checking account balance.
- 9.) Bank statements should be reconciled each month.
- 10.) Receipts must be written for all money received by the district
- 11.) Transfers of money between bank accounts are not “revenues” or “expenses” and should not be recorded in the journals or ledgers as such.
- 12.) Surety bonds for some special district treasurers must be on file with the County Treasurer before property taxes, assessments or any other funds due the district are disbursed by the County Treasurer. [Wyoming § 38-2-101](#).