



Kevin Doyle –Chairman
William Snyder – Vice Chairman
Debra Tatum – Treasurer
Kenneth Tucker – Asst. Treasurer
Mary Kate Flynn –Commissioner

Andrea J. McDougall – Executive Director

CHECK WRITING PROCEDURE POLICY

All invoices shall be submitted to the Executive Director prior to the monthly Board meeting for review and authorization after the Bookkeeper has verified that each invoice is supported by an approved purchase order and that the goods or services have been received in satisfactory condition. The review process shall ensure that all expenditures are necessary, reasonable, and properly allocable to the appropriate program in accordance with applicable state and federal requirements.

Purchase orders shall be required for all goods and services unless otherwise exempted by policy. Each purchase order shall be assigned a unique number and recorded in the Authority's financial system by the Executive Director or their designee. Purchase orders must be completed prior to the procurement of goods or services and must clearly identify the vendor, description of items, estimated cost, and funding source.

Except in emergency circumstances, all purchase orders must be reviewed and signed by the Executive Director prior to any purchase being made. This requirement is intended to ensure proper authorization and compliance with procurement standards and internal controls.

In the event of an emergency situation requiring immediate procurement of goods or services necessary to protect life, property, or the continued operation of the Authority, and the Executive Director is not available, the Maintenance Supervisor may authorize and sign the purchase order. In such cases, the Executive Director must review and approve the purchase as soon as practicable prior to payment, and documentation of the emergency must be maintained for audit purposes.

All disbursements shall be made by check unless an alternative payment method has been formally approved and is subject to equivalent internal controls. Each check must be supported by complete documentation, including the original invoice, approved purchase order, and verification of receipt of goods or services.

Two authorized signatures shall be required on all checks to ensure proper segregation of duties and internal control. Authorized signatories shall include members of the Board of Commissioners and the Executive Director. In the absence of the Treasurer, any Board Member designated as an authorized signer may sign checks. The Executive Director shall sign checks only after a Board Member has affixed their signature, and under no circumstances shall any individual sign a check payable to themselves.

The Authority shall maintain a clear separation of responsibilities so that no single individual has control over the entire disbursement process. The Bookkeeper shall be responsible for preparing checks and maintaining financial records but shall not have authority to sign checks. The Executive Director shall authorize expenditures but shall not be the sole signatory. Board Members shall provide oversight through

review and approval of disbursements. These controls are established in accordance with the internal control requirements of 2 CFR Part 200.

All checks and supporting documentation shall be available for review by the Board of Commissioners. Board Members may, at their discretion, review any and all invoices and supporting materials prior to or following the monthly Board meeting. The Executive Director shall provide regular financial reports to the Board to ensure transparency and accountability.

All expenditures must comply with applicable cost principles under 2 CFR Part 200, including requirements that costs be necessary, reasonable, properly documented, and allocable to the appropriate funding source. Expenditure must also be consistent with policies established by the Executive Office of Housing and Livable Communities and HUD.

Financial records, including invoices, purchase orders, and canceled checks, shall be maintained in accordance with the Authority's record retention policy and shall be available for audit and inspection by state and federal oversight agencies. Any discrepancies, unsupported expenditures, or violations of this policy may result in disallowed costs, required repayment, and/or disciplinary action.

Approved by the Board of Commissioner on **April 1, 2026**