

CAROLINA HEALTH CENTERS, INC.

POLICY AND PROCEDURE

6. Cash Disbursements

Checks will be generated by the Accounts Payable Specialist. All checks must have appropriate documentation. Any exceptions must be approved by the Chief Executive Officer or Chief Financial Officer

Checks may be signed by the CFO, Chief Executive Officer, the ~~President~~ Chair of the Board of Directors, the Vice Chair of the Board of Directors, or the Treasurer of the Board of Directors. Current signature cards for these individuals will be maintained as necessary with the financial institution of FCPC.

Two signatures are required on checks over ~~\$5,000~~ \$20,000.

A signature stamp for the ~~President~~ Chair of the Board of Directors and the ~~Treasurer of the Board of Directors~~ Vice Chair of the Board of Directors will be maintained by the Chief Development and Corporate Compliance Officer who is given authority use for ~~second~~ signatures on all cash disbursements ~~over \$5000~~.

7. Payroll Disbursements

The Chief Financial Officer is responsible for assuring that a timely and accurate payroll process is provided for by CHC. The CFO may delegate specific duties within this paragraph to an appropriate designee within the organization.

CHC utilizes an outside payroll company to process and record all payroll transactions and to provide a biweekly payroll register identifying necessary payment information for each employee. The CFO or designee will ensure that all time records are approved by supervisors before being processed by payroll company.

The CFO will ensure that federal time and effort reporting requirements are met by CHC and that all payroll entries are properly recorded into the general ledger and that all necessary payroll related documents are kept for each employee on an annual basis.

8. Contracted Services

All contracts for services will be monitored by the Credentialing and Contract Management Specialist (CCMS), working under the supervision of the Chief Development and Corporate Compliance Officer. The CCMS will assure that appropriate provisions are in place to assure that no contracts or agreements have the potential to limit the health center's authority or compromise Health Center Program requirements.

The CCMS will maintain an electronic contract depository to facilitate oversight of all service contracts, ensuring that: