A8.828 Procedures for a Change in Imprest Check Custodian or Alternate

1. Purpose

To provide procedures related to a change in the Imprest Check custodian or the alternate. The "Change in Imprest Check Custodian/Alternate" form, Form IC-2 (Attachment 1) is used to initiate the required action.

2. Responsibilities

   a. Each Campus/Department Office that requires appointment of a new imprest check custodian or an alternate is responsible for submitting the original Change in Imprest Check Custodian/Alternate form to the Disbursing Office.

   b. The Disbursing Office is responsible for coordinating the change requests internally within the University organization.

   c. The Internal Auditor's Office will update records for proper execution of responsibilities.

3. Guidelines

   a. The imprest check custodian and the imprest check alternate should be regular, full-time University employees. In many situations, the custodians and alternates are clerks, account clerks, etc., who can provide a safeguard (separation of duties) for imprest checking account operations.

   b. The duties of the custodian/alternate and the approving authority must be strictly segregated. Additionally, neither the Fiscal Officer nor the Campus/Department Head may be the custodian or the alternate. Where staff limitations make this separation of duties impossible, arrangements should be made with another University organization to provide for it. Designating a Fiscal Officer as a custodian will be considered as a last resort measure, and allowed only if the Fiscal Officer does not authorize purchases and payments. Internal control against improprieties are strengthened by the separation of duties.

   c. All requests for appointment of a new imprest check custodian or an alternate must be approved by the
Campus/Department Head (Dean/Director/Provost/Chancellor/Vice-President) and the Fiscal Officer. The Fiscal Officer assumes responsibility for the proper execution of administrative duties while the Campus/Department Head is ultimately responsible for proper administration of the imprest check account and will be held accountable.

4. Procedures

a. Campus/Department Office:

1) Campus/Department Offices requesting changes in custodians or alternates must submit the original Change in Imprest Check Custodian/Alternate form to the Disbursing Office.

2) The appointed "New" custodian and/or the appointed "New" alternate are to be identified on the form and must provide signature specimens. These changes in appointments must be consistent with the guidelines for selection and separation of duties as specified in section 3 of this procedure.

b. Disbursing Office:

1) Upon approval by the Director of Financial Operations, a copy of the approved Change in Imprest Check Custodian/Alternate Form IC-2 will be transmitted to the Campus/Department Head.

2) A bank signature card (Attachment 2) will be sent to the campus/department office with instructions to obtain the signature specimens of the custodian and the alternate. Both the custodian and alternate must sign the card because the card must reflect the current status and will supersede the previous card (i.e. Both custodian and alternate must sign even if only one has been replaced). Black ink must be used for all signature specimens. The signature card will be approved by the Director of Financial Operations and the Secretary for the Board of Regents. The BOR corporate seal will also be affixed on the card before transmittal to the First Hawaiian Bank - University Branch. A copy of the completed bank signature card will be returned to the campus/department office to indicate completion of the process.

c. Internal Auditor's Office:

The Internal Auditor's Office will update records for proper execution of responsibilities.
5. **Change in Imprest Check Custodian/Alternate Form IC-2** (Attachment 1)

a. **Detailed Instructions for Completing the "Change in Imprest Check Custodian/Alternate" form.**

1) **Requesting UH Campus/Dept:** Enter the appropriate campus and department (e.g. Agr-Bio Chem; Honolulu CC).

2) **Date:** Enter the month, day, and year on which the form is being submitted (e.g. 03/31/96).

3) **New Custodian Signature Specimen and Name, Former Custodian Name:** The new custodian signature specimen and name are required for any requested change in custodian. The former custodian must also be identified.

4) **New Alternate Signature Specimen and Name, Former Alternate Name:** The new alternate signature specimen and name are required for any requested change in alternate. The former alternate must also be identified.

5) **Vendor Code:** Enter the 11 digit vendor code (X _ _ _ _ _ _ _ _ _ _) assigned to the custodian and alternate custodian(s).

6) **Effective Date of Replacement:** Enter the month, day, and year of the effective date of the replacement action (e.g. 06/30/96).

7) The Dean/Director/Provost/Chancellor/Vice-President and the Fiscal Officer are to sign and date the completed form to certify approval of the request and to certify provision for separation of duties and custodian/alternate familiarity with imprest checking account procedures. Indicate the Name/Title of the Campus/Department Head, the Fiscal Officer's code and telephone number.

   **Note:** Do not fill in the bottom portion of the form. Central Office approval signatures will be reflected in this section.

b. **Availability of Forms**

The Change in Imprest Check Custodian/Alternate Form IC-2 (Attachment 1) should be reproduced as required.
UNIVERSITY OF HAWAII
Change in Imprest Check Custodian/Alternate

Requesting UH
Campus/Dept.: ___________________________ Date: _____ / _____ / _____

Custodian:
New Custodian Signature

New Custodian Name (Print or Type) ___________________________

Former Custodian Name (Print or Type) _______________________

Alternate:
New Alternate Signature

New Alternate Name (Print or Type) ___________________________

Former Alternate Name (Print or Name) _______________________

Vendor Code: X ___________________________ Effective Date of Replacement: _____ / _____ / _____

I certify that provisions have been made for the separation of duties and that the custodian and the alternate are completely familiar with imprest checking account procedures. I certify approval of the requested action.

Signature-Dean/Director/Provost/Chancellor/Vice-Pres. Date ___________________________

Fiscal Officer Signature ___________________________ Date ___________________________

Name/Title (Print or Type) ___________________________ F. O. Code ___________________________

Phone #: ___________________________

**Disbursing Office Use ONLY**

Vendor Code: X ___________________________ Pre-Audit Clerk: ___________________________

Reviewed by: ___________________________ Director of Disbursing (Date) ___________________________

Established Fund Account No.: ___________________________ Approved by: ___________________________

Dir. of Financial Operations (Date) ___________________________

**General Instructions:** Submit the original document to the Disbursing Office.
CORPORATE RESOLUTION OF AUTHORITY

Date: October 20, 1978

RULING OF AUTHORITY

Univ. of Hawaii - Dept. of Finance

By: Director of Financial Operations

Name: Ruth M. Yoshida, Custodian
Janet Y. Agena, Alternate
Norman Yamamura, Director of Financial Operations

Bank: First National Bank of Hawaii
Account No: 44-000768

FOR BANK USE ONLY

SPECIAL INSTRUCTIONS: (Maximum 49 characters)

Specimen Signature Card

Ruth M. Yoshida, Custodian
Janet Y. Agena, Alternate
Norman Yamamura, Director of Financial Operations

FOR BANK USE ONLY