

ACCOUNTING MANUAL

Section 1. Accounting Control

DABIREMCO shall adopt sound internal control system that is consistent with the following objectives:

- a. To safeguard and preserve the cooperative's assets;
- b. To prevent fraud and other losses; and
- c. To ensure the accuracy and completeness of the accounting records.

It shall adopt measures of safeguards and internal control to improve the credibility and accuracy of its accounting records. These measures must include:

- a. A manual of operations segregating the duties and responsibilities of each employee who handles operational, custodial and accounting functions;
- b. A system of authorization and recording procedures adequate to provide reasonable accounting control over assets, liabilities, equity, revenue and expenses;
- c. Hiring, employing and developing personnel capable of effective and efficient performance of their duties and responsibilities; and
- d. Effective and timely audit of the cooperative's records and accounts by its audit committee or external auditors.

Section 2. General Safeguards and Control of Assets

This system of control requires the joint effort, reciprocal witnessing, proofing, or authentication by two or more designated personnel, whether together or singly, one after the other, to successfully and properly complete an operation. Cash in vault, accountable forms such as members' passbooks, official receipts, safe deposit spare locks and keys should be under dual control.

Dual control on the vault, safes, chests, receptacles, can be established by the use of two locks, or combinations with one or more people assigned to each half of the control. Safe combination numbers should be written or typed on paper and placed in an envelope sealed with wax with signatures of the officers-holders and their witnesses running across the flap to expose any tampering thereof. The envelope should be deposited with the Manager in the case of branches and with the General Manager in the case of the Head Office. The same procedure applies to the duplicate keys to the inner door of the vault, safes, chests and drawers. Cashiers and other officers assigned to the dual control should avoid observation by one another while operating safe or vault combinations.

Combinations should be periodically changed. When seals are broken the presence of the two signatory witnesses and the holders or their substitutes, preferably ranking officers, are required. In any case, when the seal is broken, the combination should be changed immediately.

Safes and chests that are equipped with only one combination may attain a dual control feature by placing a shield over the combination so that one person holds part of the combination and a second holds the rest. Another way of creating dual custody is through the installation of a key lock to augment the combination lock.

Section 3. Review of Operation by the Board of Directors

The Board of Directors of the cooperative has the primary responsibility of protecting the interests of its member – depositors and borrowers. Due to this enormous responsibility, the Board is kept informed on the status of loans approved by them and those approved by the Credit Committee. At its regular meeting, the Board is furnished by management with the Cooperative's Statement of Financial Condition, Statement of Operation, Statement of Cash Flows, comparative balances of statutory funds, charge-offs, undivided net surplus, cash items, overages and shortages and the reports of the internal auditor/Audit Committee and external auditor (if any).

Sample Accounting Manual

AICPA



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AICPA Audit and Accounting Manual American Institute of Certified Public Accountants, 1985 SESA accounting system accounting manual United States. Employment and Training Administration. Office of Administration and Management, 1978 An Accounting Manual for Catholic Elementary and Secondary Schools Leo V. Ryan, 1963 **Audit and Accounting Manual** AICPA, 2018-07-31 Updated as of April 1 2018 this comprehensive step by step guide provides a plain English approach to conducting an audit This one stop shop summarizes applicable requirements and delivers how to advice to help practitioners plan and perform an audit A valuable resource featuring new updates for the issuance of SAS No 132 The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern this guide provides illustrative examples sample forms and helpful techniques that small and medium sized firms need to streamline their audit engagements Key benefits include Comprehensive and step by step guidance on the performance of an audit Contains numerous alerts that address the current year developments in a variety of areas Illustrative examples and forms to facilitate hands on performance of the audit *Financial audit manual. update to part II tools* , **Practice Aid: Audit and Accounting Manual, 2017** AICPA, 2017-08-14 This one stop shop summarizes applicable requirements and delivers how to advice to help practitioners plan and perform an audit A valuable resource featuring new updates for the issuance of SAS No 132 The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern this guide provides illustrative examples sample forms and helpful techniques that small and medium sized firms need to streamline their audit engagements *Accounting for Fixed Assets* Raymond H. Peterson, 2002-10-15 Strategies AND techniques for getting the most out of A COMPANY'S physical assets Accounting for Fixed Assets Second Edition presents comprehensive guidelines for effectively managing property plant and equipment in order to get the maximum benefits out of investments in these long term tangible assets Enhanced with numerous examples and illustrations this new edition features essential material on government accounting not for profit accounting and practical computer programs Complete up to date coverage of fixed asset accounting includes Asset classification Base unit Asset value Asset safeguards Inventories of fixed assets Extraordinary repairs Written policies Self constructed assets **Industry Accounting Manuals** , 1980 **Accounting Policies and Procedures Manual** Steven M. Bragg, 2012-06-19 Now in a fifth edition Accounting Policies and Procedures Manual A Blueprint for Running an Effective and Efficient Department is a how to guide on creating an effective and efficient accounting department policies and procedures manual Written by Steven Bragg the foremost authority in accounting and controllership issues the new edition includes A new complimentary Web site providing readers with the foundation for creating or enhancing their accounting department policies and procedures manual More coverage of accounting procedures including inventory billing cash receipts pricing order entry credit collections sales returns capital budgeting cash forecasting payroll and closing the books Accounting Policies and Procedures Manual is the tool every accounting

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