

## Operational Policy

<b>Policy title:</b>	Check Signing Controls		
<b>Policy number:</b>	ODHS OHA-040-011		
<b>Original date:</b>	04/23/2010	<b>Last update:</b>	02/06/2023
<b>Approved:</b>	Kris Kautz, Deputy Director Oregon Health Authority Don Erickson, Chief Administrative Officer Department of Human Services		

### Purpose

The Oregon Department of Human Services (ODHS) and the Oregon Health Authority (OHA) are committed to communication and collaboration on operational policies affecting both agencies, including those developed by the Shared Service offices. The Office of Financial Services (OFS) ensures honesty, integrity, and accountability by efficiently and effectively providing accurate, accountable, and responsive financial management, management, and business services to their clients, partners, and employees. In this way OFS supports the ODHS|OHA mission and complies with state laws and federal policies, rules, and regulations.

### Description

This policy requires the establishment of internal controls to safeguard check-signing machines, check-signing machine keys, and signature plates bearing the signature of the ODHS|OHA Controller.

### Applicability

This policy applies to all ODHS and OHA staff including employees, volunteers, trainees, and interns.

As keepers of the public trust, all agency employees have a responsibility to comply with state and agency policies, administrative rule, and state and federal law. The agency takes this responsibility seriously and failure to fulfill this responsibility is not treated lightly. Employees who fail to comply with state or agency policy, administrative rule, or state and federal law may face progressive discipline, up to and including dismissal from state service.

### Policy

1. The Office of Financial Services (OFS) shall establish internal controls to account for and safeguard the check-signing machine, check-signing keys that operate the machine, signature plates, and blank check stock.
2. OFS shall establish segregation of duties and adequate internal controls to mitigate risk and detect and prevent fraudulent activities due to the misuse of the check-signing machine, check-signing keys, and signature plates.
3. OFS shall establish controls for custodians of the check-signing machine, check-signing keys that operate the machine, and for signature plates, including:

- a. Designating a custodian for the signature plate and insertion key; the custodian shall not have access to the blank check stock or the check-signing machine activation key.
  - b. Designating a custodian for the signing machine and activation key; the custodian shall not have access to the signature plate, signature plate insertion key, or blank check stock and shall not approve expenditures.
  - c. No one person shall have access or be custodian of both the insertion and activation keys.
4. OFS shall establish controls for remote locations where staffing limitations may prohibit or restrict appropriate segregation of duties.
- a. OFS shall work with locations to exercise active oversight of operations as compensating controls.
  - b. Remote location managers shall be accountable for any illegal, improper, or unauthorized use of the check-signing machine, check-signing keys, signature plate, blank check stock, and voided or cancelled checks.
5. OFS shall establish guidelines for:
- a. Obtaining a check-signing machine, check-signing keys that operate the machines, signature plates, and blank check stock.
  - b. The return, destruction, and post-audit plans for any location assigned a check-signing machine, check-signing keys that operate the machines, signature plates, blank check stock, and any related voided or cancelled checks, and final check logs.

## References

[Oregon Accounting Manual \(OAM\): Section 10.20.00.PR](#)  
[Oregon Secretary of State Archives Retention](#)

## Forms referenced

[MSC 0249A Revolving Fund Check Issuance Log & Meter Reading](#)

## Related policies and guidelines

[ODHS|OHA-040-001: Check Stock Management](#)  
[ODHS|OHA-040-001-01: Check Stock Management Procedure](#)  
[ODHS|OHA-040-011-01: Check Signing Machine](#)

## Contact

Roxanne Long, OFS Statewide Financial Reporting Manager  
503-449-3751  
[Roxanna.Long@dhsoha.state.or.us](mailto:Roxanna.Long@dhsoha.state.or.us)

## Policy history

04/23/2010 Initial Release Oregon Department of Human Services (ODHS)  
03/26/2014 Revised  
08/11/2015 Established joint ODHSOHA policy  
02/06/2023 Update agency names and references

## Keywords

Check signing machine, check signing key, checks, signature plate, theft, loss, safeguarding, check limit, issuing manual checks, issuing checks

This document can be provided upon request in an alternate format for individuals with disabilities or in a language other than English for people with limited English skills. To request this document in another format or language, contact the Publications and Design Section at 503-378-3486, 7-1-1 for TTY, or email [odhs-oha.publicationrequest@state.or.us](mailto:odhs-oha.publicationrequest@state.or.us).