

**MENTAL HEALTH & RECOVERY  
SERVICES BOARD OF LUCAS COUNTY**

**Account Reconciliation**

**Effective: 1/1/14  
Supersedes: 9/10**

**POLICY**

All summary general ledger balance sheet accounts and all major revenue and expense accounts will be reconciled on a quarterly basis.

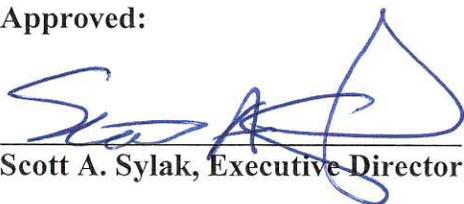
**ACCOUNTABILITY**

Associate Executive Director

**PROCEDURE**

1. All reconciliations will be prepared by the Finance Manager and approved by the Associate Executive Director and stored in a central file within the accounting department.
2. The only exception to this policy is Cash which is to be reconciled on a monthly basis.

**Approved:**

  
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Scott A. Sylak, Executive Director

  
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Review Date