



# TEXAS TECH UNIVERSITY HEALTH SCIENCES CENTER EL PASO

## Operating Policy and Procedure

**HSCEP OP:** 50.11, **Alteration of Checks**

**PURPOSE:** The purpose of this Health Sciences Center El Paso Operating Policy and Procedure (HSCEP OP) is to establish policies and procedures regarding the alteration of (1) any check made payable to TTUHSC El Paso and (2) any check deposited to a TTUHSC El Paso account.

**REVIEW:** This HSCEP OP will be reviewed on February 1 of every fourth year (E4Y) by the Director of Accounting Services with recommendations for revisions submitted through administrative channels to the Chief Financial Officer by February 15.

It is the responsibility of each person affected by this HSCEP OP to devise job procedures and/or appropriate methods for carrying out all of its instructions.

### **POLICY/PROCEDURE:**

1. **Definition.** For purposes of this HSCEP OP, "alter" means to make, complete, execute, or authenticate a check or similar order for payment of money so that it purports:
  - a. To be the act of another who did not authorize that act; or
  - b. To be payable to a person or entity other than originally intended; or
  - c. To be in an amount different from that originally intended; or
  - d. To have been executed at a time or place other than was in fact the case; or
  - e. To be a copy of an original when no such original existed.
  
2. **Policy/Procedure Regarding Alteration of Checks.**
  - a. A TTUHSC El Paso employee violates TTUHSC El Paso policy if he/she alters a check or similar order for payment of money with intent to defraud or harm another. Such alteration is grounds for disciplinary action including the possibility of termination of employment.
  - b. TTUHSC El Paso employees are not to accept, or receipt to any TTUHSC El Paso account, any check or money order believed to have been altered. If the employee suspects that a check has been altered, such information should be reported immediately to either the Executive Director of Business Affairs or the Chief Audit Executive. The Chief Audit Executive will immediately investigate the incident and report the findings to the CFO. The CFO will confer with and recommend action to the President.