

**ABC COMPANY
ACCOUNTING UNIT**

TITLE: WRITING POLICY AND PROCEDURE

NO. A-100

EFFECTIVE: 01-20-10 REVISED: 06-12-13 REVIEWED: 11-10-14
AUTHORIZED BY: JOHN DOE

POLICY: In order to provide guidance in the Accounting Unit, policy and procedure will be implemented to ensure maximum effectiveness. Each task is to be developed into a policy and procedure to guide staff and offer easily accessible reference material.

DIRECTIVE: All policies and procedures must be reviewed and authorized prior to being made available to staff.

PROCEDURE:

A) DEVELOPING A POLICY AND PROCEDURE

1. A basic outline of the procedure is to be drafted prior to writing a new procedure. (Example A)
2. A procedure should answer the following:
 - i. Who.
 - ii. What.
 - iii. When.
 - iv. Where.
 - v. Why.
 - vi. How.
3. The procedure should have the following on it:
 - i. Header – Title of the organization and unit.
 - ii. Title – The title of the procedure.
 - iii. Procedure number – The number of the procedure.
 - iv. Dates:

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