

**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:

# How To Write Policies Samples

**J Elliott**



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