



Accounts Payable



Policy A-IC-11

September 15, 2005
Revised April 26, 2013

Purpose: Ensure all payments have approved documentation.

Policy: The Accounts Payable Clerk maintains all pending accounts payable invoices and supporting documentation. All accounts payable source documentation containing protected health information shall be maintained in a secure manner, in accordance with HIPAA Regulations.

Procedure:

- I. Invoices are received at the District Office and routed to the Accounts Payable Clerk. The Accounts Payable Clerk assigns the initial Vendor ID Number, if needed; posts the Vendor ID to each invoice; assigns or identifies the Invoice Number and Invoice Date; attaches the purchase order, when applicable; assures documentation of receipt is noted; matches prices; and reports discrepancies to the Administrative Manager or designee.
- II. The Accounts Payable Clerk reviews invoices for appropriateness; assigns the appropriate 12 digit account codes to each invoice; and assures compliance with the Purchase Order. The invoices are forwarded to the Administrative Manager or designee to sign and date, designating approval and authorization to pay.
- III. Travel vouchers are reviewed, signed, and dated by the appropriate Manager/designee and by the Board of Health Chairperson/designee. Travel vouchers are received and prepared for payment by the Accounts Payable Clerk after audited and approved by the District Director.
- IV. Approved invoices (including travel) are keyed into the computer system to authorize check issue date. Audit trails are reconciled with invoices to be paid. The keyed invoices are maintained by the Accounts Payable Clerk until checks are run.
- V. The Personnel Specialist prints the accounts payable checks, obtains the two required signatures, and forwards the checks to the Administrative Manager or designee to reconcile the control numbers and date of issue.

- VI. The Administrative Manager or designee matches the checks to the invoices submitted for payment, calling any discrepancy to the attention of the Accounts Payable Clerk for resolution. The Administrative Manager or designee then gives the paperwork to the Receptionist to mail the reconciled checks with a copy of the invoice, if applicable.
- VII. The Receptionist reviews all canceled invoices and attached copies of checks, along with the audit trail before they are filed.
- VIII. Accounts payable hand checks are issued by the Administrative Manager in emergency situations, and when the computer system is not feasible. Two signatures are required and the same control measures are followed as apply to computer-generated checks, where appropriate. A copy of hand check information is maintained by the Accounts Payable Clerk.

District Director

Date

Chairperson, Three Rivers District Board of Health

Date