

---

# ACCOUNTS PAYABLE PROCESS (FIN-P002)

DCSS – Finance Services

---

## 1.0 SCOPE:

- 1.1 This procedure applies to the Accounts Payable department when a payment is required for the purchase of goods and or services.

The online version of this document is official. All printed versions are uncontrolled copies.

## 2.0 RESPONSIBILITY:

- 2.1 Accounts Payable Coordinator
- 2.2 Accounts Payable Clerks

## 3.0 APPROVAL AUTHORITY:

- 3.1 Assistant Director of Finance
- 3.2 Accounts Payable Coordinator

## 4.0 DEFINITIONS:

- 4.1 DCSS – Dougherty County School System
- 4.2 AP – Accounts Payable

## 5.0 PROCEDURE:

- 5.1 When purchases are made within DCSS whether through the purchase order process, write a check request, employee direct pay or when invoices are received, it is the responsibility of the originator of the pay request to follow this procedure.
  - 5.1.1 All accounts must be set up as Dougherty County School System accounts.
  - 5.1.2 Special handling forms and remittance information should be attached to the top left side of the document used to request payment. When receiving the DCSS check, the vendor will not know how to apply payment if this is not done.
  - 5.1.3 When the mail-to-address is different from the address in the vendor file or has more than four lines, send a pre-addressed envelope attached to the top left side of document.
- 5.2 For any purchase orders issued, the vendor is required to submit the invoice to the Accounts Payable department. In the event that an employee receives the invoice, they are required to forward the invoice to Accounts Payable (AP). AP will then process the invoice by:
  - 5.2.1 Stamping the invoice as received and checking to ensure that the purchase order number is identified and recorded on the invoice. AP may be required to call the issuing department or the vendor to obtain the purchase order number. Once this is accomplished, the invoice is filed in the "Open Invoice File" or given to the accounts payable clerk for data entry.
  - 5.2.2 During the review process by AP, they may determine that the purchase is to be made from a particular site's activity account. If so, the invoice is forwarded to that site for payment and the process in AP ends.

---

## **ACCOUNTS PAYABLE PROCESS (FIN-P002)**

DCSS – Finance Services

---

- 5.3 When an employee has paid for services or products from their personal funds, they are required to initiate a "Write A Check" form (Form No. FIN-F005) with documents attached for reimbursement.
  - 5.3.1 The employee is required to obtain any required approvals and then submit the form to AP who will review, stamp as received, and process in current check run.
- 5.4 In the event an invoice is received that did not have a corresponding purchase order, it must be coded for payment and submitted to the AP department who will review the invoice, stamp it as received, and file it in the Open Invoice File, or give it to the AP clerk for data entry.
- 5.5 The appropriate clerk will then retrieve the invoices they are responsible for from the Open Invoice File. Invoices are divided by the alphabet and in some cases, specific funds. The Open Invoice File also contains "Write A Check" forms that require payment.
- 5.6 The Accounts Payable Clerk will compare the invoice to the appropriate financial screen to determine if all items and/or services have been received within the system.
  - 5.6.1 If all items have been received then the detail information is entered into the system and the clerk will determine the need to enter line items for additional items received and/or for freight charges.
  - 5.6.2 If all items have not been received, the Accounts Payable Clerk will attempt to re-verify the invoice to see if the items have been received. If all items are still not received, then the Accounts Payable Clerk will make any necessary phone calls to employees, vendors, request proof of delivery if required, or take any necessary steps to resolve the receipt in order to make payment.
- 5.7 Once all detail information has been received the system will only process the payment request if there are sufficient funds. Once the system has determined that sufficient funds are available, the payment request is placed in queue for the weekly check run.
  - 5.7.1 If the system indicates a lack of sufficient funds then the header dollar amount and detail information of the invoice is deleted. The clerk will contact the appropriate persons to arrange for correct funds be made available.
  - 5.7.2 The Accounts Payable Clerk will monitor to determine when the appropriate adjustments are made. When this occurs, the clerk will enter the header and the detail information so that the payment request can be placed in queue for the weekly check run.
- 5.8 When it is time for the weekly check run, Accounts Payable will run several reports and take appropriate action to correct any issues after each report run. If any changes or corrections are made after a particular run, that payment request is bounced back to the appropriate report run for recheck. The Accounts Payable Clerk must utilize the "Steps to Run Reports" form which outlines requirements for running reports. This process includes all steps for running and printing checks.
- 5.9 After the checks have been printed and verified, Accounts Payable will pull any remittance information to be sent along with the checks and forward to accounting.
- 5.10 The file copy of the check is attached to the invoice and filed by bank in alphabetical order.

---

## **ACCOUNTS PAYABLE PROCESS (FIN-P002)**

DCSS – Finance Services

---

### **6.0 ASSOCIATED DOCUMENTS:**

6.1 Write A Check Form – Form No. FIN-F005

### **7.0 RECORD RETENTION TABLE:**

<b>Identification</b>	<b>Storage</b>	<b>Retention</b>	<b>Protection</b>	<b>Disposition</b>
Steps to Run Reports	Hard copy in A/P Vendor file with check registers	Minimum period of 5 years	Maintain in a secure location	Burial
Write a Check forms	Hard copy in the A/P vendor file with copy of check	Minimum period of 5 years	Maintain in a secure location	Burial
Invoices and copy of checks	Hard copy in A/P vendor file	Minimum period of 5 years	Maintain in a secure location	Burial

### **8.0 REVISION HISTORY:**

<b>Date:</b>	<b>Rev.</b>	<b>Description of Revision:</b>
15-Dec-02	A	Initial Release
06-May-03	B	Changes made in 5.1, 5.1.1, 5.2.1, 5.3 and 5.4

**\*\*\* End of Procedure \*\*\***