



Accounts Payable Policy

		Accounts Payable
Effective Date: 12/31/2018	Last Revision: N/A	Page 1 of 5

1.0 Purpose

The purpose of the Accounts Payable Policy and Procedures Manual is to provide consistent procedures for the Accounts Payable Division in the Leon County Auditor's Office. These procedures are intended to provide safeguards for maintaining the quality and integrity of the accounts payable system.

2.0 Authority

The County Auditor shall be responsible for the implementation and interpretation of this manual, as well as enforcement of the manual, in accordance with Local Government Code §113 *Management of County Money* and Texas Government Code §2251 *Payment for Goods and Services*.

The County Auditor shall issue, maintain and update any procedure, control and form needed to ensure compliance with this manual.

3.0 Definitions

- AP means accounts payable
- PEID means a unique personal entity identification number assigned to each vendor doing business with the county
- PO means purchase order
- Purchase Request means an internal document notifying the Auditor's Office of items to be ordered or services to be rendered
- Vendor means a business or individual that provides a product or service to the county

4.0 Vendors

All vendors must be authorized by the Leon County Auditor's Office. Parties seeking to obtain qualified vendor status with the County of Leon must complete and return the following forms to the Auditor's Office:

- Form PEID: Person/Entity Information Data
- Form W-9: Request for Taxpayer Identification Number and Certification

The above forms can be found on the Leon County website or by contacting the Auditor's Office.

Once vendors have been authorized, the Treasurer's Office creates a new vendor in the county financial record keeping system which assigns a unique PEID number to the vendor. Only vendors who have been authorized by the Auditor and Treasurer's Office will be paid by Leon County.

5.0 Purchase Orders

Leon County acquisitions are initiated with a purchase request made to the Auditor's Office. Upon obtaining the required information for the purchase request, a purchase order will be issued from the authorized buyer after appropriate review and approvals. Invoices must reference a purchase order number and the goods must be received or services rendered before the invoice will be paid.



6.0 Invoice Processing for Payment

Payments are to be made on original invoices received from vendors. Payments are not to be made based on statements from vendors.

All invoices must reference the appropriate purchase order. It is the practice of the county to require vendors to send invoices directly to the Auditor's Office. If the invoice is received by the requesting department, the invoice must be forwarded immediately to the Auditor's Office for payment. Invoices can be received through inter-department mail, US mail or AP email. For invoices submitted to the AP email, each invoice should be submitted as its own pdf. Each pdf should be named as the name of the vendor.

All invoices received by mail or hand delivery must be stamped with the date received.

Upon receipt of the vendor invoice, invoice data is entered into the county's financial system and the invoice is matched to the purchase order. Invoices enter the AP workflow for appropriate review and approvals. Invoices must be approved by the department head or an individual who has been given authority by the department head to approve before payment is made (with the exclusion of utilities and other date sensitive billings.) Edits may occur during payment processing such as purchase order variances. Departments shall request and follow up with any PO variances with the Auditor's Office. Questions and errors must be resolved before payment is made.

Before processing an invoice for payment the following is to be verified by the AP staff:

- PO number, vendor name and amount on the invoice match the PO
- Items on the invoice match the PO line items
- Remit address on invoice matches AP system address
- General ledger accounts appear appropriate, based on the current chart of accounts
- Check is flagged for enclosure, if appropriate
- Due dates on all registrations and dues to ensure timely payment
- Payment is made from an invoice not a quote or statement
- Partial receiving orders match the PO and invoice
- Payment type is accurate
- Check is flagged to be returned to department, if appropriate. (Note: Approval to return a check must be made picked up by the department head at the Treasurer's Office.)
- Invoice and support documentation are submitted
- Invoice has not already been paid

If a duplicate invoice is received for processing, the software program will prevent second entry of an invoice if the information was indexed correctly both times. However, due to clerical errors, an invoice may be processed and paid twice. If a duplicate payment is made, the payment made in error should be voided. If the duplicate payment is discovered after the check is cashed, the vendor shall be billed for overpayment.

7.0 Invoice Deadlines

Invoices and claims received by AP are do no lather than 3 buisness day before the regularly scheduled Commissioner's Court date. If the deadline falls on a holiday, invoices received by AP prior to the holiday will be processed for payment.



Invoices should continuously be submitted to AP as they become available. Checks are released (mailed or available for pick up) a minimum of 4 hours after the approval of Commissioner's Court.

It is the goal of the Auditor's Office to provide a two week turnaround from the time the invoice and all supporting documentation are received to process payment of the invoice. However, Texas Government Code 2251 does not consider a payment overdue until the 31st day after the later of:

1. the date the governmental entity receives the goods under contract
2. the date the performance of the service under the contract is completed
3. the date the governmental entity receives an invoice for the goods or service

8.0 Types of Claims

8.1 Attorney Vouchers

Attorney vouchers shall adhere to the "Guidelines for Award of Court Appointed Attorneys Fees, Investigation and Expert Witness Fees." Any attorney vouchers received with confidential information or not in adherence with the guidelines will be returned for proper redaction or correction by the department or attorney.

8.2 Employee Personal Reimbursements

For an employee to be reimbursed for travel, an Expense Report Form , including support documents, must be submitted within 30 days of incurring the mileage or returning from travel. (Fiscal year end deadlines apply at the end of each fiscal year.)

- The Detail of Mileage Claims Form shall be used for employees who have traveled on county business and only have mileage to claim for their trip or business purpose.
- The Expense Report shall be used for employees who attended an event that included multiple costs, such as hotels, meals, mileage, etc. This form will also be used for employees that have any miscellaneous expenses that were not incurred on a specific trip/event.

Mileage must be reviewed to ensure:

- the number of miles are reasonable for the trip traveled according to mapquest.com or mapsgoogle.com.
 - Only the directions with the From and To location, stating the distance in between, is needed from mapquest.com or mapsgoogle.com. Actual copies of maps to be submitted with expense report.



- the appropriate mileage rate is used
- the mileage reimbursement is calculated accurately

AP must receive proper forms and supporting documents to process employee reimbursements for payment. These documents may include mapquest.com or mapsgoogle.com mileage, hotel bills, toll receipts, cab fare/parking receipts, a registration form, and certificate of attendance and/or conference agenda.

If originals of these documents are not available, an Affidavit of Lost Receipts (Forms 5.0) is needed. The reimbursable amount is to be broken down in detail and attached to the affidavit.

If a department or individual employee does not provide accounts payable with the proper claim form or support documentation, the documentation will be returned and the payment or reimbursement will not be paid.

9.0 Check Distribution

The AP staff shall balance and forward invoices to the Treasurer's Office who will enter the AP in the financial system. The Treasurer's Office will generate the AP activity report that will be submitted back to the Auditor's Office. The Auditor or designated employee will verify the accuracy of entered data and return to the Treasurer's Office for safeguarding until approved by Commissioners Court. Once approved by Commissioner's Court, the Treasurer's Office will generate and distribute accordingly.

All payments will be mailed directly to the vendor by the Treasurer's Office or the vendor may pick up the check directly from the Treasurer's Office, if approved by the County Auditor and County Treasurer.



Accounts Payable Policy: Forms

		Accounts Payable	
Effective Date: 12/31/2018	Last Revision: N/A	Page 5 of 5	

1.0 Leon County Request for Reimbursement Form

2.0 Affidavit of Lost Receipt(s)