

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>ACCOUNTS PAYABLE</b></p>	<p><b>REVISED 10/18</b></p>
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**INTRODUCTION**

Accounts Payable makes certain that the funds are distributed in accordance with all district, state and federal regulations and that we are within vendor terms or contract stipulations. Payment of pre-approved purchase orders for merchandise and/or services are paid through Accounts Payable.

Procurement cards may be issued on a limited basis for use by district staff for district-approved purchases. Contact the Accounting Department for more information. Procedures and processes have been put in place in order to ensure that audit standards are met.

Note: Debit cards are not authorized by statute for use by school districts.

Contracts that require a deposit are acceptable but otherwise pre-pays are not allowed as per RCW 42.24.080.

RCW 42.24.080

*Municipal corporations and political subdivisions – Claims against for contractual purposes – Auditing and payment – Forms – Authentication and certification.*

(1) All claims presented against any county, city, district or other municipal corporation or political subdivision by persons furnishing materials, rendering services or performing labor, or for any other contractual purpose, shall be audited, before payment, by an auditing officer elected or appointed pursuant to statute or, in the absence of statute, an appropriate charter provision, ordinance or resolution of the municipal corporation or political subdivision. Such claims shall be prepared for audit and payment on a form and in the manner prescribed by the state auditor. The form shall provide for the authentication and certification by such auditing officer that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the municipal corporation or political subdivision. No claim shall be paid without such authentication and certification.

(2) Certification as to claims of officers and employees of a county, city, district or other municipal corporation or political subdivision, for services rendered, shall be made by the

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person charged with preparing and submitting vouchers for payment of services. He or she shall certify that the claim is just, true and unpaid, and that certification shall be part of the voucher.

**PROCEDURES**

1. The Bookkeeper or Office Manager will verify receipt of items ordered.
2. Verify quantities, description detail, unit prices, extensions, discounts, dates, purchase order number, applicable sales tax and all other significant data.
3. If any differences are detected, contact the vendor to facilitate any necessary changes and/or corrections to the order. The packing slip should be attached to the purchase order.
4. Bookkeepers/Office Managers must prepare a summary spreadsheet of all invoices approved for payment. Student approval signature must be obtained on the summary sheet prior to forwarding all documents to Accounts Payable.
5. Forward all documents bearing appropriate student and advisor signatures to Accounts Payable for payment through the Accounts Payable system. Accounts Payable checks are run twice per month, on the 15<sup>th</sup> and end of the month.
6. If there is a change in the number of items purchased, or the cost of the items changes, the ASB Governing Body must approve the changes. Use reason on the dollar amount of the changes that are sent back to the ASB Governing Body.
7. Pay only from the original invoice, not from a copy or a "statement".
8. Invoices for goods or services must be paid through Accounts Payable. Never pay vendors directly out of fundraising cash receipts.