

## DEPARTMENTAL A/P WARRANT POLICY

### A. PURPOSE

To ensure payments are processed in a timely fashion and follow the appropriate rules as established by RSA's, generally accepted accounting principles (GAAP), budget practices and County policies.

### B. A/P WARRANT DUE DATES

- 1) Deadline for Account Payable warrants to be submitted to the Finance Office is the Wednesday of payroll week (the day before payday) at 12:00 noon to ensure that all warrants will be in the current A/P run.
- 2) Any warrants received after this time may not be processed until the next A/P run.

### C. A/P PAYMENT DATES

System generated Accounts Payable checks are run and mailed bi-weekly on the opposite Thursday of Payroll. Also see separate Finance Office procedure for wire transfers.

### D. DEPARTMENT RESPONSIBILITY

Departments are responsible:

- 1) for preparing A/P warrants for payment.
  - a. A warrant is a cover sheet for a batch of invoices the department would like to be paid.
  - b. The standard, BOC-approved A/P warrant format, in place since 8/1/2005, should be used by each department.
  - c. A warrant should be in columnar format with the following header info: Vendor#, Vendor name, Invoice#, Description, Account#(obj,proj), Balance, Batch# and Amount.
  - d. An invoice entry proof should be printed and placed after the cover sheet and all invoices should be attached behind this report. Invoices should be placed in the same order as they appear on the invoice entry proof.

The OD/D or his/her designee must sign the face of the warrant; an authorization form should be on file in the Finance Office with the Accounting Officer (AP) for signature designees.
- 2) Each Dept is responsible for providing original remittance as well as the proper support to each warrant. Proper support includes original invoices (if a duplicate invoice is being used departments should indicate this on the A/P warrant), bid/bid waivers, Commissioners minutes, quotes etc. These items should be placed after the invoice/invoices that pertain to these items. Credit Card receipts should include the charge slip with signatures plus the detail backup receipt to support the charge slip. Then this information should be

noted on the face of each and every warrant submitted for as long as these items pertain to any invoice.

- 3) Departments should put warrants for processing in the AP box in the Finance Office located on Mitchell II. All warrants should go in this box. If warrants are put in any other box, processing may be delayed.
- 4) All remittances should be paperclipped to the front of the warrant. The Accounting Officer (AP) is not responsible for pulling stubs and backup that should go with a check.
- 5) If a department requests a check to be returned to them (this should be the exception not the rule), the department must first write this request on front cover sheet of the Accounts Payable warrant. The person picking up the requested check must initial the cash disbursement report next to the check number being picked up.

#### **E. FINANCE RESPONSIBILITY**

- 1) The Accounting Officer (AP) in the Finance Office checks the AP box daily and retrieves warrants placed there by departments (see section "D" above).
- 2) The Accounting Officer (AP) checks warrants for sufficient backup, propriety of expenditure, appropriate expenditure account usage and appropriations to cover the expense. Sufficient backup includes complete original invoice, bid/bidwaivers, contracts or minutes from Commissioners meetings, per generally accepted accounting principles (GAAP), accepted budget practices, RSA's and County policies as discussed in section A.
- 3) If insufficient warrants are provided by departments, Accounting Officer (AP) may return the entire warrant.
- 4) Accounting Officer (AP) inputs warrants into accounting system and runs reports in accordance with established Finance Office policy. (This applies to departments that do not enter their own AP invoices.)
- 5) Accounting Officer (AP) then submits warrants and reports generated to Finance Officer by the Friday of Payroll week for review for budget and GAAP compliance. Finance Officer or his/her designee initials warrants on front cover sheet when reviewed. If any questions arise from Finance Officer's review, Accounting Officer (AP) is responsible for obtaining the answer to the question. If the question cannot be answered by the end of business on Monday of A/P week, the complete warrant is returned to department.
- 6) Finance Officer or his/her designee then gives warrants and reports back to Accounting Officer (AP) for Commissioners' review and completion of established Finance Office Accounts Payable process.
- 7) The Accounting Officer (AP) will pull the checks that need to be returned to the departments and puts them in the mailboxes in the Finance Department.

**F. WARRANT ISSUES**

- 1) Any significant concerns or issues regarding warrants will be brought to the attention of the department who processed the warrant.
- 2) Below are some of the examples of such issues:
  - a) warrant not signed by Division Director
  - b) missing appropriate backup
  - c) overexpenditure of account line (see RSA 24:15)
  - d) mathematical errors
  - e) duplicate payments
  - f) inaccurate account numbers/vendor number etc.
  - g) lack of budget compliance and GAAP.
  - h) bid/bid waivers, contracts (date awarded, amount of award) etc not noted on warrant.
- 3) If issues arise the Accounting Officer (AP) makes notes, corrections, etc on the back of the warrant then notifies the department by phone immediately. If these issues are not resolved within a 24-hour turn around the warrant is then sent back to the department.
- 4) Issues must be resolved before Finance Office can continue with warrant procedure.

**G. COMMISSIONER RESPONSIBILITY**

- 1) After Finance Officers review, see section "E" #'s 6 & 7, is completed the Accountant (AP) then submits properly completed warrants to Commissioners for review and approval.
- 2) If the majority of Commissioners have additional issues with submitted warrants, they may ask for A/P check to be cut and held or eliminated from the A/P run until issue is rectified.
- 3) After the majority of the Board of Commissioners have signed (approved) the "Finance Office AP list", the warrants are returned to the Accountant(AP) to complete processing per established Finance Office Accounts Payable procedures.