



ACCOUNTS PAYABLE PROCEDURE (ACC-P001)

Clarksville-Montgomery County School System

1.0 SCOPE:

- 1.1 This procedure outlines the manner in which the obligations of the school system are paid.

The online version of this policy is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 Accounting Section

3.0 APPROVAL AUTHORITY:

- 3.1 Chief Financial Officer (CFO)

4.0 DEFINITIONS:

- 4.1 Checks: Warrants issued against funds deposited with the Montgomery County Trustee.
- 4.2 Other Obligations: Travel reimbursements, trips, utility bills, requisitions for payment (registration, dues, some of the subscriptions), certified vendor payments and other authorized obligations not created by purchase order.
- 4.3 Warrant Date: Accounts Payable date assigned to a payment for a check to be written. All checks for a given date are written together.

5.0 PROCEDURE:

- 5.1 If obligation is created by Purchase Order:
 - 5.1.1 Accounting section receives numerical copy of Purchase Order Form (PUR-F001) from purchasing.
 - 5.1.2 Numeric open Purchase Order file is created.
 - 5.1.3 Goods or services are received by requesting party and entry made on PO Receiving File Maintenance Screen.
 - 5.1.4 Invoice is received from vendor and stamp dated.
 - 5.1.5 Payment is entered into computer system after reviewing receiver information and invoice. Invoice entry proof is printed and reviewed for accuracy.
 - 5.1.6 Invoice entry proofs are submitted for posting and check preparation.
 - 5.1.7 Checks are printed. Reports are prepared and distributed.
 - 5.1.8 Checks are reviewed and distributed.
 - 5.1.9 Documentation is filed.
- 5.2 If obligation is created by means other than a Purchase Order:
 - 5.2.1 Goods or services are received or committed.

Procedures Manual For Accounts Payable

M Walker



Procedures Manual For Accounts Payable:

Accounts Payable Mary S. Schaeffer, Institute of Management and Administration (IOMA), 2004-09-23 Get the most complete guide to running a valuable accounts payable department with Accounts Payable Second Edition This updated edition continues where the successful first edition left off providing all the critical information and guidance top professionals need to run an efficient department complete with coverage of the innovative issues now facing the field and new material on Encryption and digital signatures Electronic invoicing Purchase cards Post audit firms Petty cash Vendor fraud Certification and more Order your copy today **Accounting Policies and Procedures Manual** Steven M. Bragg, 2012-06-19 Now in a fifth edition Accounting Policies and Procedures Manual A Blueprint for Running an Effective and Efficient Department is a how to guide on creating an effective and efficient accounting department policies and procedures manual Written by Steven Bragg the foremost authority in accounting and controllership issues the new edition includes A new complimentary Web site providing readers with the foundation for creating or enhancing their accounting department policies and procedures manual More coverage of accounting procedures including inventory billing cash receipts pricing order entry credit collections sales returns capital budgeting cash forecasting payroll and closing the books Accounting Policies and Procedures Manual is the tool every accounting department needs to regularize and systematize its procedures to match the best in the industry *Policies and Procedures Manual for Accounting and Financial Control* Douglas W. Kurz, 2003-05 Accounts Payable and Sarbanes-Oxley Mary S. Schaeffer, 2006-02-17 Accounts Payable and Sarbanes Oxley cements Mary Schaeffer s reputation as the premier authority on accounts payable She provides great detail on all aspects of the payables systems needed to comply with Sarbanes Oxley A must for every controller s bookshelf Steven Bragg Premier Data Services Mary Schaeffer has done it again America s most accomplished accounts payable expert has written another authoritative and comprehensive work This time she takes aim at internal controls and the Sarbanes Oxley Act as they impact the payables function Whether or not you are required to comply with the Act this book will help you meet the challenges facing professionals who demand effective and efficient controls both now and in the future This book is an enormous resource and blueprint for any financial professional Bob Lovallo President Pinpoint Profit Recovery Services Inc There are many guides to complying with Sarbanes Oxley yet this text is the first I have seen that provides accounts payable departments with a game plan both from a mile high and an in the trenches viewpoint Even if you are not concerned with SOX this guide provides the foundational control framework and best practices for any accounts payable department Richard B Lanza CPA CITP CFE PMP President Cash Recovery Partners L L C Mary Schaeffer s book provides clearly written guidance on the causes consequences and best practices for accounts payables internal controls Every accounting auditing and information technology professional who deals with accounts payable will find some useful suggestions in this book Dr Will Yancey CPA independent consultant If you only read one book on the duties and responsibilities of the accounts payable

representative make it this one Ms Schaeffer is absolutely brilliant at explaining the impact the Sarbanes Oxley Act will have on the organization and its accounts payable procedures Whether you are a seasoned accounts payable representative or just new to the position this book will help you to become firmly grounded in your ability to perform your role in the accounts payable department Jerry W Michael President IRSCompliance org The accounts payable blueprint to becoming Sarbanes Oxley compliant The Sarbanes Oxley Act provides a rigorous discipline that can be used by all organizations regardless of whether they are publicly traded or not Strong internal controls and segregation of duties should become a standard way of thinking rather than something required by law Accounts Payable and Sarbanes Oxley provides a comprehensive overview of the Act and lays out the necessary guidelines that affect accounts payable to ensure compliance in the accounts payable department

The Operational Audit Blueprint - Definitions, Internal Audit Programs and Checklists for Success SALIH AHMED ISLAM,2023-04-09 The Operational Audit Blueprint Definitions Internal Audit Programs and Checklists for Success is an indispensable guide for anyone seeking to improve their organisation s operational processes through operational auditing This book provides a comprehensive overview of operational auditing including the tools and techniques used by internal auditors to evaluate operational processes It also emphasises the importance of audit programs and checklists in achieving success Contents of the book FINANCE Financial reporting Investments Accounts payable and receivable Budgeting Monitoring Fixed assets Tax compliance HR Human resources Payroll Payroll cycle data analytics MANUFACTURING Planning and production control Quality control Maintenance Safety ESG SUPPLY CHAIN Demand Planning Purchasing Tendering Import Inventory Third Party Labour Contractor Warehouse Management Purchase to Pay Cycle Data Analytics SALES MARKETING Sales Management Sales Performance And Monitoring Product Development Pricing And Discount Promotion And Advertising Marketing Campaigns Credit Limits Export Order Processing Customer Relationship Management Retail Customer Credit Data Analytics INFORMATION TECHNOLOGY Business Continuity Management Data Privacy Database It General Controls It Security Management It Backup Recovery It Vendor Management It Access Controls It Asset Management It Change Management It Data Management It Help Desk GENERAL PROCESSES Contract Management Project Management Ethics Ethical Business Conduct Guidelines Fraud Prevention Whether you re a business owner manager or internal auditor The Operational Audit Blueprint Definitions Internal Audit Programs and Checklists for Success is an essential resource for achieving operational and financial success through improved operational auditing With this book you will be able to identify and address potential issues before they become significant problems ensuring that your organization s are operating at peak efficiency

Essentials of Accounts Payable Mary S. Schaeffer,2002-10-15 ESSENTIALS OF ACCOUNTS PAYABLE Full of valuable tips techniques illustrative real world examples exhibits and best practices this handy and concisepaperback will help you stay up to date on the newest thinking strategies developments and technologies in accountspayable A real world approach with great insights and practical wisdom onall

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