

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 ordine 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:
 - 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

Yijin Wang

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 Policies and Procedures Manual for Accounting and Financial Control Douglas W. to match the best in the industry Accounts Payable and Sarbanes-Oxley Mary S. Schaeffer, 2006-02-17 Accounts Payable and Sarbanes Oxley Kurz,2003-05 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

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aspects of the accounts payable process Essentials of AccountsPayable provides accounts payable professionals with a frameworkfor action in a rapidly changing environment Tom Nichols Division Manager Accounts Payable Operations AT T Mary Schaeffer has combined her considerable knowledge of theaccounts payable process with the learning and benchmark statistics from top companies to produce a world class guide to the APprocess Without Mary Schaeffer and IOMA AP would still be an eglected financial process without any formal reading to explain the complexities of a process that most companies think is simplypaying the bills This book is a must read for anyone working in directing or managing AP operations both seasoned professionals and those new to the process Linda Sawyer Sisko Programs Manager Cisco Systems Inc This book does an excellent job of explaining the often complicated basics of the accounts payable functions. It provides aguick snapshot for busy executives who need to know how an accountspayable department should run It is an excellent update for those executives who need to keep up to date on numerous issues that affect this rapidly evolving profession Adrienne Glasgow Chief Financial Officer American Red Cross inGreater New York The Wiley Essentials Series because the business world is always changing and so should you Catalog of Copyright Entries. Third Series Library of Congress. Copyright Office.1977 Manual of Accounting Procedure, City of Memphis, Tennessee Memphis (Tenn.). Board of Commissioners, 1918 Accounting and Finance Policies and Procedures Rose Hightower, 2008-07-21 Policies and procedures are the foundation of internal controls for organizations Taking a complicated subject and breaking it into manageable components this book enables you to hit the ground running and significantly accelerate your completion of a solid policies and procedures program Comprehensive and practical this useful book provides you with sample documents you can personalize and customize to meet your company s needs The New Accounts Payable Toolkit Christine H. Doxey, 2021-04-08 THE NEW ACCOUNTS PAYABLE TOOLKIT In The New Accounts Payable Toolkit accomplished entrepreneur consultant and finance expert Christine H Doxey delivers a unique and powerful approach to the accounts payable process and discusses the impact of the automation of the Procure to Pay P2P process The toolkit explores all aspects of the accounts payable process from the establishment of the contract and the purchase order to the supplier validation process invoice processing and payment accounting and fiscal close You ll learn the key metrics and analytics needed for the accounts payable process This comprehensive toolkit provides the best practices tools and internal controls that can help safeguard your company s cash and other assets You ll obtain a variety of tools to create the foundation required for current internal controls and compliance to ensure that suppliers are correctly validated in the supplier master file to maintain regulatory compliance Avoid paying fraudulent or inaccurate invoices and avoid paying a supplier s invoice more than once Be certain that all supplier invoices are properly accounted for to ensure an accurate fiscal close Finally stay up to date with all current and coming trends in the accounts payable process including eInvoicing ePayment Robotic Process Automation RPA Artificial Intelligence AI Machine Learning and eAccounting The New Accounts Payable Toolkit

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