

| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |

PROCEDURE

Subject: Payment Requests for Other Types of Payments

I. PURPOSE

County agencies need to make payments drawn upon the County Treasury. These payments do not involve budgeted funds, and therefore do not require purchase orders or fall under direct voucher guidelines. Examples include refunds (usually paid from revenue object codes in the 4000 series), return of customer deposits and payments from agency funds (such as tax settlements, retainages, escrowed funds or other monies held on behalf of others; these funds are in the 8000 series).

II. ROLES/RESPONSIBILITIES

County Agency adopts policies and procedures that incorporate a system of internal controls to ensure that payments comply with all applicable legal requirements and restrictions. Monitors the effectiveness and efficiency of those policies and procedures and resolves problems identified by the controls. Monitors sufficiency of cash to cover fiduciary obligations. Key-enters payment information. Prepares, reviews, authorizes and submits payment requests (voucher packet) in accordance with agency policies and procedures, and Auditor's Office guidelines. Answers questions about payments. Provides state auditors access to records, when requested.

Auditor's Office processes payment requests, prints warrants, creates ACH files for electronic payments, mails warrants to payees with enclosures (if any), emails remittance advices, files payment documentation, posts payments to general ledger, handles requests for voided payments, and reissued payments, and works with the bank on issues involving forged signatures, check alterations and counterfeits.

Officeholder or Agency Director

- 1.01 Authorize one or more staff members to approve payments using the "Signature Authorization" form provided by the Auditor's Office. The person key-entering the payments should not also perform the final review and approval steps.

Agency Reviewer

- 2.01 Identify amount to be refunded or paid.
- 2.02 Mark the evidentiary matter with the date and initial indicating approval of payment.
- 2.03 Give approved payments to Agency Fiscal Clerk for key-entry.

Agency Fiscal Clerk

- 3.01 (a) Follow Procedure FCA-AP-PMT-001 for expenditures using Purchase Orders or Direct Vouchers and either Procedure FCA-AP-REIM-001 or FCA-AP-REIM-002 for employee reimbursements.
(b) Detailed evidentiary matter is required. Payee name and address must be on the evidentiary matter.
(c) Post-it™ notes are not part of the permanent record. Anything that should be part of the permanent record (e.g., additional instructions or approvals) should be written on the invoice.
- 3.02 If the evidentiary matter is less than 8-1/2" x 11" in size, affix it to an 8-1/2" x 11" sheet of paper.
- 3.03 If the evidentiary matter is not computer generated, attach a calculator tape that proves accuracy.
- 3.04 If a document must be mailed with the warrant, staple it to the back.
- 3.05 Assemble batches of approved items by type: payments for ACH, Attorneys, Wires, Direct Disbursements, Intra-County, or Holds must be batched separately. The batch type must also be written in the top left corner of the batch in red.
- 3.06 Put invoices into alphabetical order by payee name according to the Invoice Entry Proof List.

| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |

- 3.07 Key-enter (see Attachment PMT-001.2 for instructions). Print Invoice Entry Proof List in alpha order with addresses.
- 3.08 Match the total on Invoice Entry Proof List with total of invoices being paid. Make corrections as needed and reprint the Proof List.
- 3.09 All warrants will be mailed from and by the Auditor's Office unless a "hold" has been pre-approved. Upon approval, in red ink, write "HOLD" in the upper left-hand corner of the Invoice Entry Proof List. Attach the approved written request, if applicable. "Holds" are allowed upon written request by the officeholder, agency director or chief fiscal officer, explaining the need for the hold. These holds must be approved in advance by the Auditor's Fiscal Services Director or AP Supervisor. Approval can be requested and granted via e-mail.
- 3.10 Prepare Payment Authorization Form (Attachment PMT-001.3) on your agency letterhead, filling in the Batch #, Invoice count, and total amount to be paid (this should match your Invoice Entry Proof List). Staple the form to the back of the Invoice Entry Proof List, facing outward.
- 3.11 Give Invoice Entry Proof List, all related invoices/evidentiary matter and Payment Authorization Form to Agency Approver for final review and approval.

Agency Approver

- 4.01 Review accuracy of keying and authenticity of underlying invoices/evidentiary matter.
- 4.02 Ensure sufficiency of cash balance (Fund XXXX, Obj 101000) by using G/L Account Inquiry.
- 4.03 Sign and date the Payment Authorization Form. Reassemble batch with invoices in the same order as on the Invoice Entry Proof List. Clip or rubber band the batch together. Fiscal Services may return batches that are not assembled correctly.
- 4.04 Submit batch to the Auditor's Office/Fiscal Services Division for processing. Most batches are processed within three days of receipt. Batches submitted after 2:00 p.m. will be considered "received" on the next business day.

Auditor's A/P Dept.

- 5.01 Review batches to ensure payment is authorized, accurate, valid, and that proper public purpose criteria are met (see Article IV). Return items for correction or clarification, as needed.
- 5.02 Bundle batches into groups and cash disburse.
- 5.03 Print warrants and copies for the file, and match with bundled batches.
- 5.04 Perform final review of vendor name and payment amount. Attach check copy to invoice/ evidentiary matter. Mail warrant with enclosure (if any) to payee.
- 5.05 File Invoice Entry Proof List at front of section for daily payments; file invoices numerically by warrant number.

Agency

- 6.01 Correct/clarify returned invoices; re-key, if needed.
- 6.02 Review Paid Invoices by Account report to ensure batch was processed and posted.
- 6.03 Have an authorized person pick-up any held warrants.
- 6.04 If a warrant has been issued and it is determined that the warrant needs to be voided or reissued, make a request through the AP Portal.

III. ATTACHMENTS

- PMT-001.1 Suggested Internal Controls
- PMT-001.2 Instructions for Key-Entry of Payments
- PMT-001.3 Payment Authorization Form
- PMT-001.4 Sample Invoice Batch

| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |

IV. REFERENCES

ORC 5705.41 Restriction upon appropriation and expenditure of money
 ORC 307.55 Allowance and payment of claims against the county
 ORC 319.16 Issuance of warrants
 ORC 9.37 Electronic warrants for county obligations
 ORC 9.24 Unresolved finding for recovery
 ORC 301.27 County credit cards
 OAG 62-3205 Audit prior to issuance of voucher
 OAG 63-555 Enclosures mailed with warrants
 OAG 85-043 Actual cash balance in fund
 OAG 2003-029 Authority to determine what constitutes sufficient "evidentiary matter"
 OAG 75-008, 81-052 and 82-006 Expenditure of funds for public purposes
 AOS Bulletins 2003-005 and 2004-002 Expenditure of public funds/proper public purpose
 AOS Compliance Supplement
 Commissioners' Blanket Certificates and Purchase Order Policy
 Commissioners' Direct Voucher Policy
 Commissioners' Travel Policy

V. DEFINITIONS

Proper public purpose: An expenditure which has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants; and the primary goal of the expenditure is to further a public purpose.

Evidentiary matter: Original invoices, receipts, bills and checks; legible copies of contracts, subpoenas, court orders, board resolutions or other legal documents that are required to be physically maintained by a court or board; an itemized list of goods or services and the related billed amounts.

Warrant: an order drawn by the county auditor upon the county treasurer, directing the latter to pay a specified amount to the person named.

| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |

ATTACHMENT PMT-001.1

REFERENCE DOCUMENT

SUGGESTED INTERNAL CONTROLS

INTERNAL CONTROLS – PAYMENTS CYCLE

Ensure that purchases and payments for those purchases are properly authorized.

What the state auditors might look for:

- Compliance with requirement for formal bids or informal quotes
- Compliance with agency policies for purchases and expenditures
- Purchase order approval based on available budget; budget not over-expended
- Purchase and payment approved by authorized person
- Recording and elimination of encumbrances
- Establishment of purchase prices, terms and commitments
- Compliance with grant terms (if being paid from a grant); no ineligible expenditures

Controls the agency should have in place:

- Written policies and procedures are established and followed
- Requisitions approved by appropriate department head for all purchases
- Purchase order approved by proper authority
- Prior* authorization and approval is required
- Written* documentation of approval is required
- Journal entries are used judiciously and properly authorized
- Valid signatures are on file with the Auditor's Fiscal Services Division
- Signature authority is revoked immediately as necessary
- Management approval is obtained for all additions to/deletions from the signature authorization listings

Ensure that payments are for actual receipt of goods and services.

What the state auditors might look for:

- Sufficient documentation to support the propriety of the payment
- Purchase recorded, payment made but goods or services not received
- Double payments
- Inadequate records for capital assets

Controls the agency should have in place:

- Goods received are counted, inspected and compared to purchase order before acceptance
- Services received are acknowledged in writing
- Comparison of purchase order, receiving document and vendor's invoice before payment for propriety of quantity/service received and agreed price
- Payments are only made based on original invoices (not photocopies or faxes)
- Invoices are addressed to the agency
- Vendor's invoice is recomputed before payment
- Payments are made *after* receipt of goods or services, not in advance
- Vendor's unique invoice number is keyed into A/P system
- Evidentiary matter is stamped or marked to prevent reuse

Ensure that all payments are recorded and processed.

What the state auditors might look for:

- Cash balance overdrawn
- Payment made, but not recorded
- Purchases made, but not recorded

Controls the agency should have in place:

- Sequential purchase orders used and accounted for

Ensure that payments are accurately recorded as to amounts, dates and payees in the proper period.

| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |

What the state auditors might look for:

- a. Payment amount; inaccurate calculation of amount owed
- b. Proper time period
- c. Appropriate fund or account
- d. Encumbrance and/or purchase misclassified
- e. Sufficient information to identify the payee; payment made to wrong payee

Controls the agency should have in place:

- a. Encumbrances recorded
- b. Encumbrances reduced when expenditures recorded
- c. The arithmetic on manually-prepared invoice is checked
- d. Payment terms and available discounts are checked
- e. Proper cutoff procedures ensure purchases are reported in the appropriate period
- f. Payments are permitted to be charged only against the program to which they relate, and not to the program most able to bear the cost
- g. Inclusion of interest on late payments for goods and services in accordance with ORC 126.30
- h. Sales and use taxes are not paid
- i. Records of returned goods and credit memos are reviewed prior to invoice payment

Ensure that access to automated functions and processes, to unused check stock, and to the use of Government owned assets are suitably restricted to authorized personnel.

What the state auditors might look for:

- a. Unauthorized personal use
- b. Unauthorized adjustment to account balances
- c. Theft or misappropriation of assets
- d. Fraudulent expenditures
- e. Unauthorized issuance of warrants

Controls the agency should have in place:

- a. Access to automated functions is strictly controlled
- b. Proper safeguarding of supplies of un-issued warrants and control over their usage
- c. Proper authorization for voiding payments
- d. Internal factors resulting in voided warrants are monitored
- e. Issued and voided/reissued warrants are mailed directly to the payee, without being returned to the originator

Here are additional important controls that the agency should have in place:

Segregation of incompatible duties

- a. Independent checks of expense analysis and account coding on invoices
- b. Independent reconciliation and review of invoices and payments by supervisory personnel
- c. Written confirmation of receipt of goods/services by an individual other than the one who processes the payment
- d. No individual should control all key aspects of purchasing and payments

Adequacy of supervision

- a. Qualified and continuous supervision should be provided
- b. Supervisors should review and approve the work assigned to their staff members
- c. Necessary guidance and training should be provided to minimize errors, waste and wrongful acts

Periodic reconciliations

- a. Compare internal records with MUNIS reports
- b. Compare quantities and price on invoice, receiving report, purchase order and requisition
- c. No payment authorized until management has examined and matched the requisition form, the purchase order, the receiving report and the invoice
- d. Encumbered funds that are no longer needed are promptly made available for other purposes
- e. Unpaid invoices are reviewed periodically and investigated

Periodic verifications

- a. Comply with requirements for competitive bids
- b. Compare grant/entitlement expenditures to grant/entitlement award conditions or restrictions
- c. Verify proper classification by fund and account before purchases are recorded
- d. Compare expenditures to budgeted amounts, with management investigation of variances

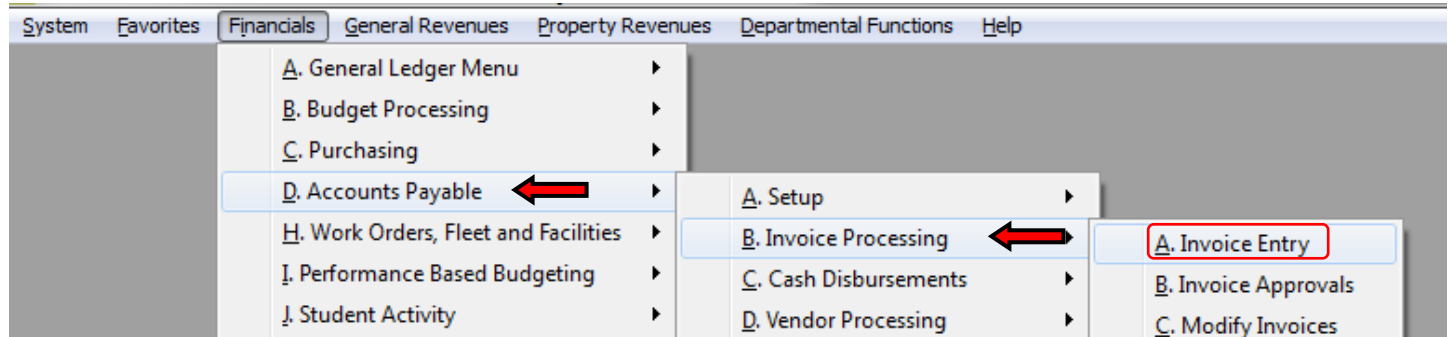
| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |

ATTACHMENT PMT-001.2

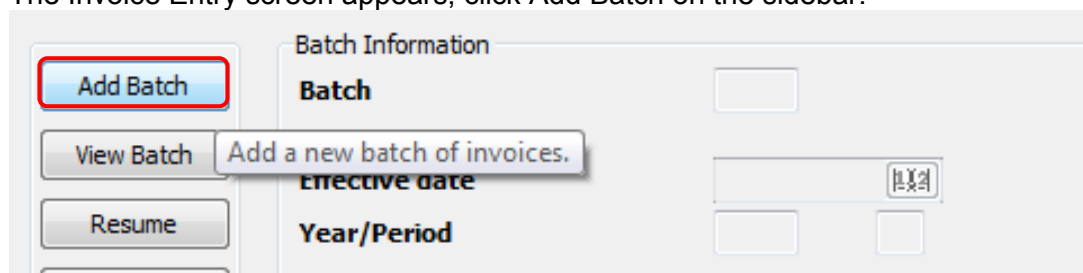
INSTRUCTIONS FOR KEY-ENTRY PAYMENTS

KEYING AN INVOICE IN MUNIS

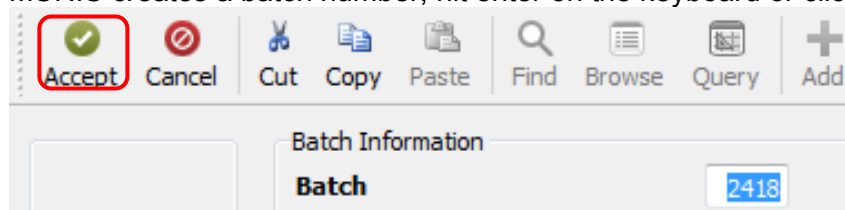
Click FINANCIALS on the toolbar; Scroll to ACCOUNTS PAYABLE; Scroll to INVOICE PROCESSING; Double Click INVOICE ENTRY



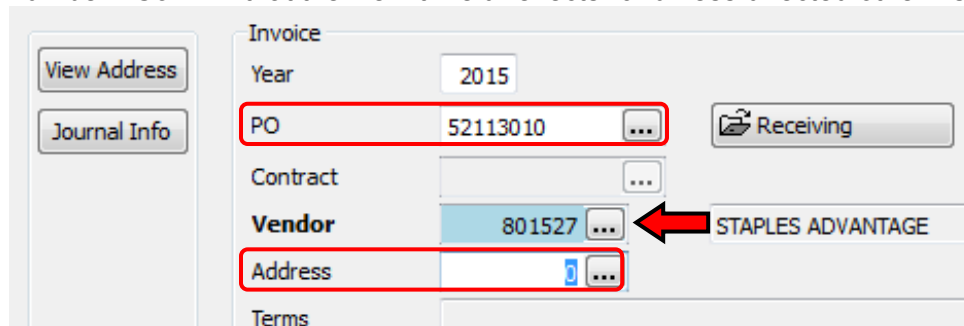
The Invoice Entry screen appears; click Add Batch on the sidebar.



MUNIS creates a batch number; hit enter on the keyboard or click the checkmark on the toolbar.



Enter the Purchase Order Number. If paying by Direct Voucher or Blanket PO, key the specific vendor number. Confirm that the Remit Field reflects "0" unless directed otherwise by Auditor's Office personnel.



Tab to the Invoice field. **Always** key the invoice number provided by the vendor. If an invoice number is not given, the field will accept numbers, letters, and characters. Tab to the Gross Amt field and type the amount

| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |

owed. Tab to the Description field and key info to help identify your agency's payment. The Separate Check field may be selected for invoices that necessitate a distinct payment from your agency (ie. Utilities).

****PLEASE NOTE**** All invoices must include a UNIQUE IDENTIFIER; for example: account name, account number, case number or phone number. Failure to include a unique identifier, either in the Invoice field or the Description field will result in the invoice being deleted and returned for revision.

Invoice

Year: 2015

PO: 52113010 ... Receiving Open amount: 53.68

Contract: ...

Vendor: 801527 ... STAPLES ADVANTAGE

Address: 0 ...

Terms: ...

ATTN SONJA BARKLEY AR SPRVSR

300 ARBOR LAKE DR

COLUMBIA SC 29223-4582

Invoice: 258963471 +1

Gross: 50.00

Discount date: ...

Discount basis: .00

Discount %: .000

Net amount: 50.00

Description: AUDITORS OFC SEPT 2015

Status: A

Voucher: 143341

Warrant: ...

Invoice date: 10/20/2015

Received date: 10/20/2015

Department: 32113

Work Order: ...

WO Task: ...

Allocation: 0

Requisition: 52113010 RFC (0)

☒ Separate check

☐ Include document

Continue tabbing through the remainder of the fields until the Liquidation by Line screen appears. To liquidate the Purchase Order, select Modify from the sidebar on the left.

Full Liquidate

Modify

Continue

Add PO

PO Inquiry

PO Status

Invoice Information

Vendor: 801527 STAPLES ADVANTAGE

☒ Close PO when fully liquidated

Net invoice amount: ...

Modify the liquidation detail for the current invoice. (M)

Purchase order lines

| PO | Year | Line | Line Description |
|----------|------|------|------------------|
| 52113010 | 2015 | 1 | OFFICE SUPPLIES |

Tab to the Liq Amount field and enter the dollar amount; continue tabbing through the fields until the dollar amount appears in the Total Liq Amount field. Confirm the data on the screen is correct and hit enter or click the green check mark on the toolbar.

| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |

Invoice Information

Vendor **801527** STAPLES ADVANTAGE ☒ Close PO when fully liquidating

Net invoice amount 50.00

Invoice 258963471

Purchase order lines

| PO | Year | Line | Line Description | Open Qty | Open Amt | Recv Qty | Liq Amount | Inv Amount |
|----------|------|------|------------------|----------|----------|----------|------------|------------|
| 52113010 | 2015 | 1 | OFFICE SUPPLIES | 1.00 | 53.68 | 0.00 | 50.00 | 50.00 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

PO open amount NOT including sales and use tax

Total liq amount 50.00 Total inv amount 50.00

Full Liquidate

Modify

Continue

Select Continue on the sidebar.

The Invoice Entry screen reappears, confirm that the data is correct and hit enter or click the green check mark on the toolbar.

Invoice

Year 2015

PO 52113010 Receiving Open amount 53.68

Contract

Vendor 801527 STAPLES ADVANTAGE

Address 0

Terms

ATTN SONJA BARKLEY AR SPRVSR

300 ARBOR LAKE DR

COLUMBIA SC 29223-4582

Description AUDITORS OFC SEPT 2015

Invoice 258963471 +1

Gross 50.00

Discount date

Discount basis .00

Discount % .000

Net amount 50.00

Payment method EFT

Check/Wire

Status A

Voucher 143341

Warrant

Invoice date 10/20/2015

Received date 10/20/2015

Due date 10/20/2015

Department 32113

Work Order

WO Task 0

Allocation 0

Requisition 52113010

Liq Method Line

Separate check ☒

Include documentation ☐

Comments

Retainage (.00)

Accounts Line Items

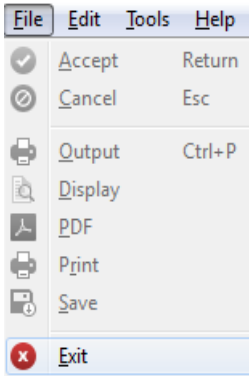
| Line | Org | Object | Proj | PO | Inv amount | 1099 | A | Bud | Work order |
|------|----------|--------|------|----------|------------|------|---|-----|------------|
| 1 | 10210700 | 530101 | | 52113010 | 50.00 | I | N | 1 | |

If you have more invoices to enter click the Plus Sign icon on the toolbar.

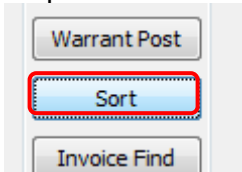
Accept Cancel Cut Copy Paste Find Browse Query Add Update Delete Print Display PDF Save Excel Word Email Exchange

Repeat the process until all the invoices have been entered into MUNIS. Then click on File and scroll to Exit on the toolbar.

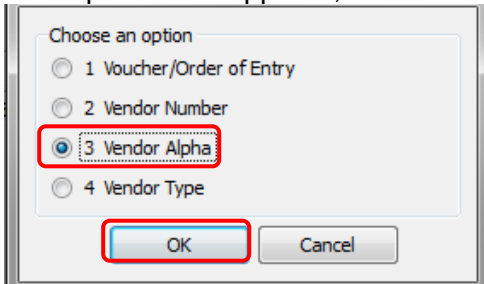
| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |



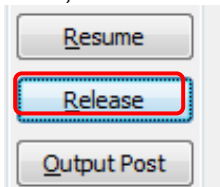
To print the Invoice Entry Proof List, select Sort from the sidebar on the left.



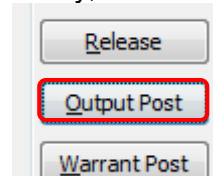
The Options box appears; select #3 Vendor Alpha and click OK.



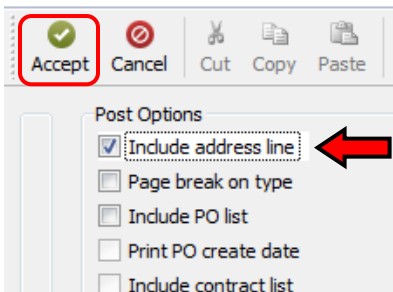
Next, select Release from the sidebar on the left.



Finally, select Output Post from the sidebar on the left.

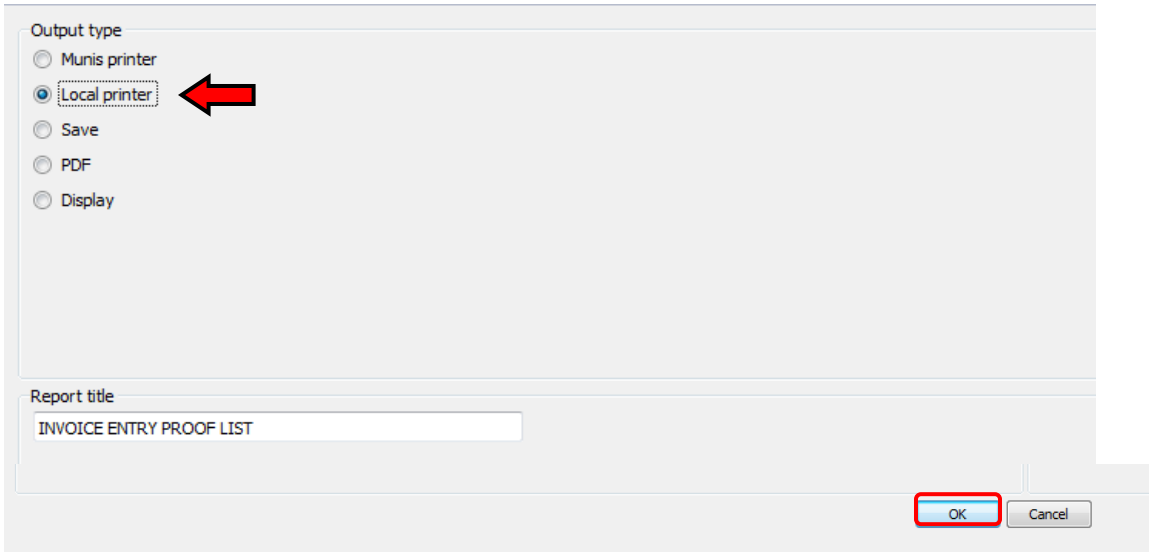


The Output Options box appears; check the box next to Include address line and remove any other checkmarks. Hit enter or click the green check mark on the toolbar.



The Output box appears; select Local Printer or your default printer and click OK.

| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |



Output type

☐ Munis printer

☒ Local printer

☐ Save

☐ PDF

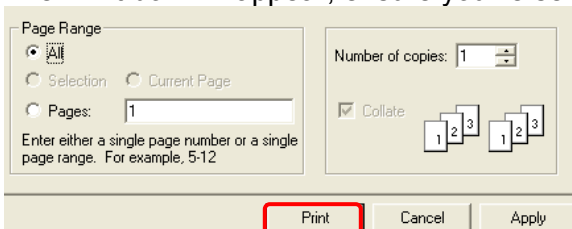
☐ Display

Report title

INVOICE ENTRY PROOF LIST

OK Cancel

The Print box will appear, ensure you've selected the correct printer and Click Print.



Page Range

☒ All

☐ Selection ☐ Current Page

☐ Pages: 1

Enter either a single page number or a single page range. For example, 5-12

Number of copies: 1

☒ Collate

1 2 3 1 2 3

Print Cancel Apply

The batch is complete. Please review the Invoice Entry Proof List report for accuracy prior to delivering the batch to Fiscal Services for processing.

“PAYING ONE INVOICE WITH MULTIPLE PURCHASE ORDERS”

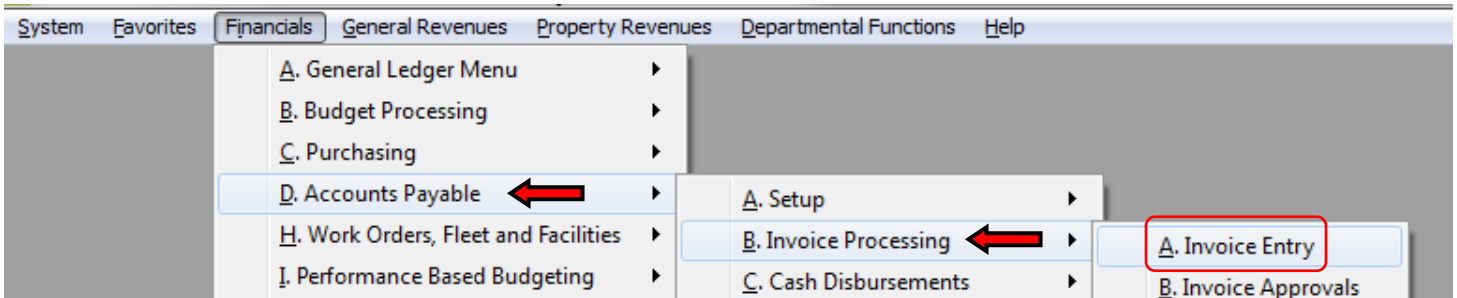
You may use more than one PO to pay a single invoice. Decide how your invoice will be divided. Legibly write the PO numbers and dollar amounts on the invoice. Key the invoice accordingly. Leave an “N” in “Sep Check” field. Attach an adding machine tape to the invoice showing the individual PO amounts. The total on the tape should equal the invoiced amount.

KEYING A CREDIT MEMO IN MUNIS

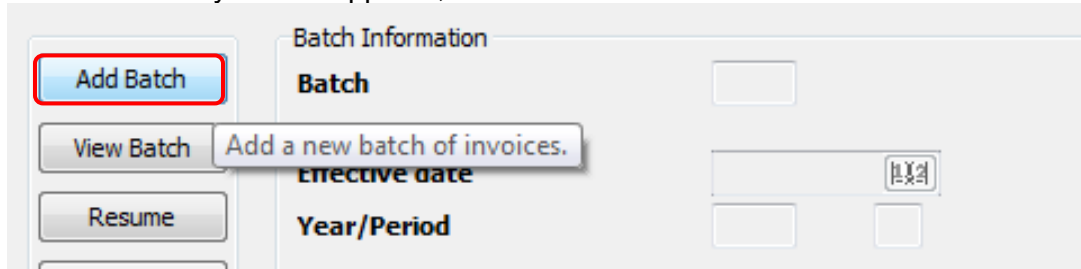
Follow the instructions for keying an Invoice in Munis, but incorporate these supplementary guidelines in order to process a Credit Memo. Remember, a second, larger amount owed invoice must be keyed into Munis at the same time, within the same batch as the Credit Memo. Munis allows negative amounts to be entered into the system, but those invoices cannot be processed for payment unless a final positive amount owed exists.

Click FINANCIALS on the toolbar; Scroll to ACCOUNTS PAYABLE; Scroll to INVOICE PROCESSING; Double Click INVOICE ENTRY

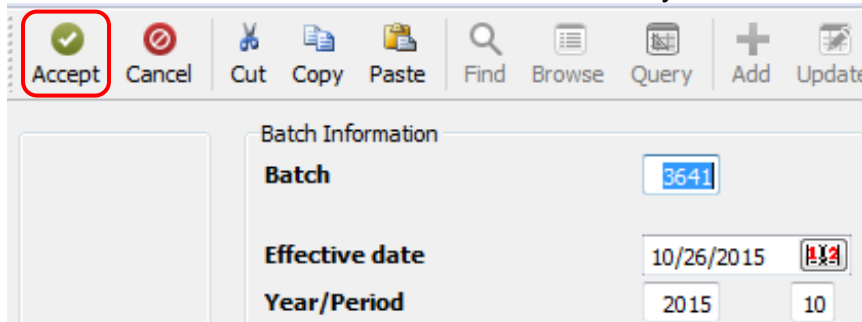
| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |



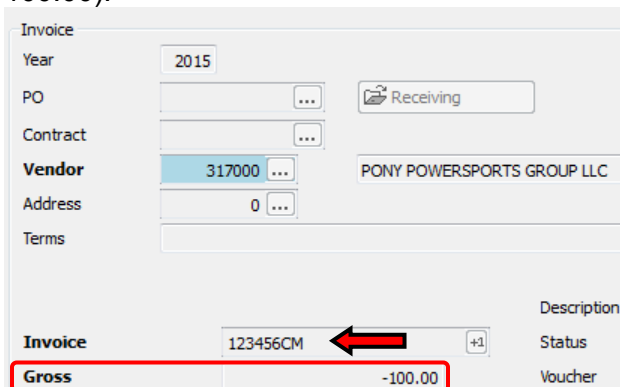
The Invoice Entry screen appears; click Add Batch on the sidebar.



MUNIS creates a batch number; hit enter on the keyboard or click the checkmark on the toolbar.

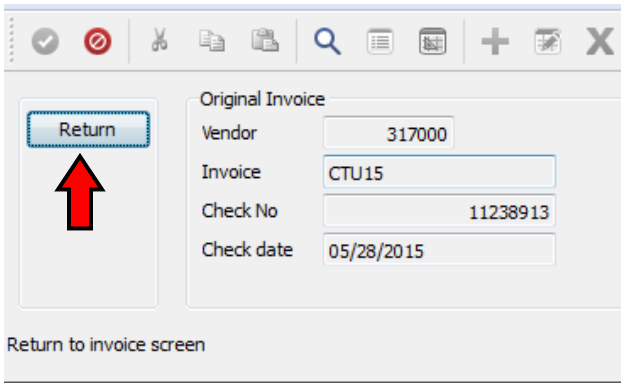


Key the Credit Memo data without using a PO number; enter the vendor number and verify the Remit Address reflects 0. If an Invoice Number has been referenced by the Vendor, please enter it into the Invoice Field followed by CM (for example: 123456CM). If one wasn't provided, create one to help in identifying the original invoice. Tab to the Gross field and key the amount of the credit by utilizing a negative number (for example: -100.00).



The Credit Memo Information screen appears. If your agency requires the original data be keyed into the system for tracking purposes, enter the original invoice by clicking the magnifying glass on the toolbar and then hit enter on the keyboard or click the green check mark on the toolbar. Click Return on the sidebar after keying the data or if the information isn't an agency prerequisite for the credit memo.

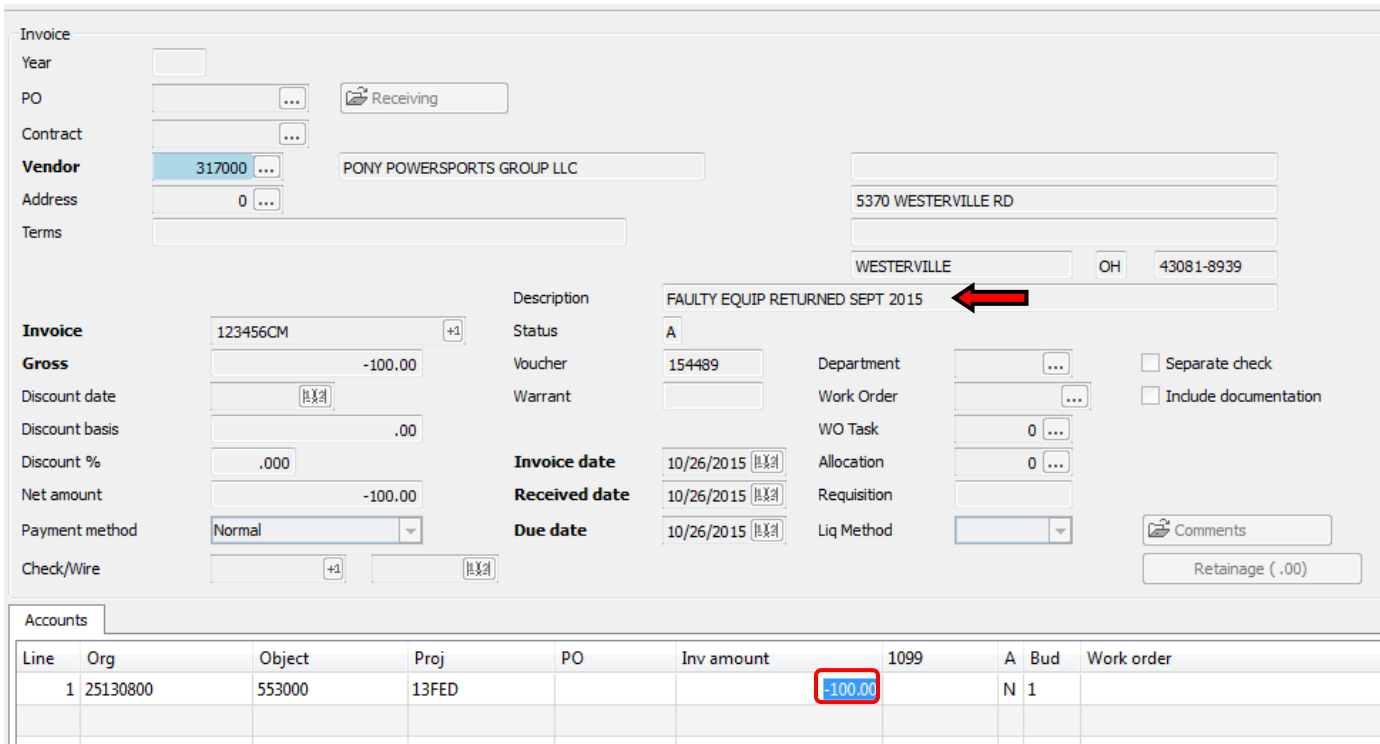
| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |



Return

Return to invoice screen

The Invoice Entry screen reappears; tab to the Description field and type in data that will assist the vendor in crediting the proper account. Ensure that Separate check has not been selected and continue tabbing to input the Org, Object and Proj code, if necessary. *Note: The Org, Obj, Proj data will populate if the Credit Memo Screen is completed.* Reenter the Credit Amount in the Inv Amount Field and continue tabbing until that amount is reflected at the bottom of the screen



Invoice

Year

PO

Contract

Vendor

Address

Terms

Invoice

Gross

Discount date

Discount basis

Discount %

Net amount

Payment method

Check/Wire

Description

Status

Voucher

Warrant

Invoice date

Received date

Due date

Department

Work Order

WO Task

Allocation

Requisition

Liq Method

Separate check

Include documentation

Comments

Retainage (.00)

| Line | Org | Object | Proj | PO | Inv amount | 1099 | A | Bud | Work order |
|------|----------|--------|-------|----|------------|------|---|-----|------------|
| 1 | 25130800 | 553000 | 13FED | | -100.00 | | N | 1 | |

Hit enter on the keyboard or click the green check mark on the toolbar; the credit memo has been entered into the system. Additional invoice(s) should now be added to this batch to total a positive amount owed to the vendor.

| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |

FIRST QUARTER INVOICE DESIGNATION

Invoices keyed **during the months of January, February, and March, 2018** still need to be identified using the current practice of categorizing the proper expense year utilizing the **Voucher Field**. Invoices that have liabilities apportioned between both 2017 and 2018 will need to be keyed into Munis twice (similar to paying a single invoice with multiple Purchase Orders). Please utilize the letter **X** to classify expenditures from the previous year and the letter **V** for the current year. Agencies will be responsible for calculating the amount owed for each year by using the Excel Spreadsheet found on Fiscally Speaking (<http://www.franklincountyauditor.com/xls/fiscally-speaking/how-to-divide-an-invoice-between-2-years.xlsx>.)

- **X** if the goods or services were received in 2018.
- **V** if the goods or services were received in 2019.

| | | | |
|-------------------|--------------|------------------------|----------------------|
| Invoice | | | |
| Year | 2017 | | |
| PO | 70211001 ... | Receiving | Open amount 6,726.99 |
| Contract | ... | | |
| Vendor | 154919 ... | GRAPHIC ASSOCIATES INC | |
| Address | 0 ... | | |
| Terms | | | |
| Invoice 112677 +1 | | Description | PRINT SHOP SUPPLI |
| Gross | 49.09 | Status | A |
| Discount date | 1/1/18 | Voucher | 142037X |
| Discount basis | ... | Warrant | |

| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |

ATTACHMENT PMT-001.3

FORM

(MUST BE PRINTED ON AGENCY LETTERHEAD)
PAYMENT AUTHORIZATION FORM

FRANKLIN COUNTY PAYMENT AUTHORIZATION

The payees and amounts on the Invoice Entry Proof List, Batch #_____ have been reviewed. The total for this batch is \$_____ and includes _____ invoices based upon the Invoice Entry Proof List.

During that review, compliance with our agency's policies is evaluated. Evidence of that review is retained in our offices, and is available for review upon request. The items contained in this batch have been reviewed and are hereby certified to be valid, accurate and approved for payment.

For payments associated with contracts subject to ORC 9.24, I certify that the search of the Auditor of State's unresolved findings for recovery database was conducted and produced no matches. The signed search certificates are being retained in our offices, and are available for review upon request.

Name (Print): _____

Signed: _____ Date: _____

| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |

ATTACHMENT PMT-001.4

EXAMPLE

INVOICE BATCH

GUIDELINES FOR SUBMITTING INVOICE BATCHES

Due to the substantial volume of invoices processed by the Auditor's office, please arrange each keyed batch in the following manner and submit them to Accounts Payable for review and cash disbursement.

- **The Invoice Entry Proof List** – should be outward facing on top of the batch of invoices and printed alphabetically because MUNIS prints warrants in A to Z order. Any writing on the report, such as HOLD, ACH, etc. should be done in **Red** ink in the upper left-hand corner only. The rest of the report is utilized by Accounts Payable and should not be inscribed on.
- **The Payment Authorization Form** – should be on Agency Letterhead, include the **highlighted batch number, invoice count, and total amount to be paid**, be dated and signed by approved personnel and then stapled back-to-back to the Invoice Entry Proof List. Please ensure that when stapled, the paperwork is fastened in the upper left-hand corner of the Invoice Entry Proof List, so that the report may be searched like a book.
- **Invoices** – should be in alphabetical order, corresponding with the Invoice Entry Proof List. They need to be stapled together if greater than a single page, stapled to a standard sheet of paper if smaller than 8 ½ x 11, and folded if larger than 8 ½ x 11. If an invoice is larger than 8 ½ x 11 it needs to be folded to standard size. Invoices that necessitate separate processing in MUNIS (see Specialized Batches below) should only be keyed with similar invoices.

If you are using more than one Purchase Order for an invoice, you must attach a calculator tape to the invoice, showing the breakdown of amounts to be paid with the PO numbers.

- **Attachments** - invoices that require an attachment be sent to the vendor need to be keyed in separate batches than those that do not. If the payment remit address is no longer visible on an invoice when the attachment portion of the invoice is removed, a photocopy displaying the address needs to be stapled to the remaining portion of the original. Attachments should be folded to fit into a #10 envelope and stapled to the back of the original invoice. If an attachment is greater than 1 sheet, it should be stuffed into a pre-addressed envelope and the envelope is then stapled to the original invoice.

Keep in mind when ACH, WIRE, DIRECT DISBURSMENT & INTRA-COUNTY payments require attachments, those will need to be sent directly & independently from your agency to the vendor.

- **Clip or Rubber Band** - invoices together behind the Invoice Entry Proof List before submitting them to the Auditor's office for cash disbursement.
- **Specialized Batches: ACH, INTRA-COUNTY, HOLDS, FIXED ASSET INVOICES, WIRE PAYMENTS, DIRECT DISBURSEMENTS, EMERGENCY ASSISTANCE, VETERANS ASSISTANCE, LEGAL ADVERTISING, ATTORNEY FEE APPLICATIONS, WITNESS & JURY FEES, BOR, DOG LICENSE REFUNDS, KINSHIP, and RECORDER REFUNDS:** must be batched separately and include the type of invoice written in **Red** Ink in the upper left-hand corner of the Invoice Entry Proof List.

*****SUBMITTED BATCHES THAT DO NOT ADHERE TO THESE PARAMETERS
MAY BE RETURNED TO THE ORIGINATING AGENCY FOR CORRECTION*****

| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |

Invoice Entry Proof List:

To alphabetically print the Invoice Entry Proof List, select **Sort** from the action bar on the left.

Choose **#3 Vendor Alpha** and hit **OK**.

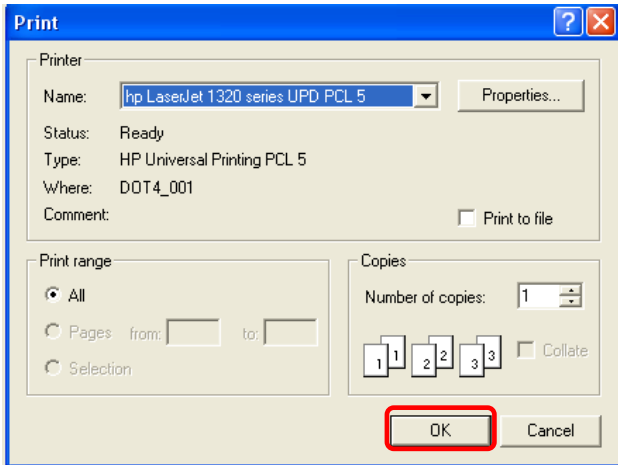
Select **Print** from the toolbar.

Click the box next to **Include Address Line** and enter a checkmark; remove all other checkmarks.

Hit enter on the keyboard or click the green check mark  on the toolbar.

The print pop-up box will appear **Twice**. Select **OK** the first time, and **Cancel** the second time.

| | |
|--------------------|---------------------------|
| Procedure No | FCA-AP-PMT-002 |
| Revision No. | 01 |
| Date of Issuance | 01-05-11 |
| Last Revision Date | 12-26-18 |
| Written/Revised By | Marjorie Kruse/Jamie Lutz |



Payment Authorization Form:

FRANKLIN COUNTY PAYMENT AUTHORIZATION

The payees and amounts on the Invoice Entry Proof List, Batch # have been reviewed. The total for this batch is \$ and includes invoices based upon the Invoice Entry Proof List.

During that review, compliance with our agency's policies is evaluated. Evidence of that review is retained in our offices, and is available for review upon request. The items contained in this batch have been reviewed and are hereby certified to be valid, accurate and approved for payment.

For payments associated with contracts subject to ORC 9.24, I certify that the search of the Auditor of State's unresolved findings for recovery database was conducted and produced no matches. The signed search certificates are being retained in our offices, and are available for review upon request.

Name (Print): _____

Signed: _____ Date: _____