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| WASBO ASB PROCEDURES MANUAL | ACCOUNTS PAYABLE | REVISED 11/06 |
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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.

In addition, some districts may allow purchasing cards to be used by district staff for district-approved purchases. The district must obtain prior Board approval to set up a purchasing card system. Procedures and processes must be in place in order to ensure that audit standards are met.

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

PROCEDURES

1. The ASB bookkeeper or secretary will verify receipt of items ordered through Purchasing.
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. Forward all documents bearing appropriate student and advisor signatures to Accounts Payable for payment through the Accounts Payable system.
5. If there is a change in the amount 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.
6. Pay only from the original invoice, not from a copy or a "statement".