1. **Purpose**

This policy outlines the responsibilities of those who enter, review, and approve payments through the financial accounting system.

1. **Policy**
2. The proper data entry, review, and approval of payments plays a critical role in the internal control procedures designed to safeguard funds expended by departments. All employees who process or review expenditures are responsible to ensure that any payments they make are:
   1. for goods or services that have been properly authorized and received by the County;
   2. properly accounted for in the financial accounting system;
   3. supported by the required documentation;
   4. in accordance with all applicable procurement laws;
   5. paid to the correct vendor or individual;
   6. paid for the correct amount; and
   7. not duplicated.
3. Elected officials, department heads, and division directors are also responsible to review “budget to actual” reports on a regular basis to ensure that planned and actual expenditures are within approved budgets.
4. **Procedures**
5. Each person who enters payment information into the financial accounting system, and each person who reviews such entries, shall:
   1. make sure the supporting documentation for each payment includes an original receipt/invoice detailing the name and address of the vendor, items purchased, unit and total cost, and date of purchase. If the purchase is made online or if the vendor does not provide a paper invoice, a printout of an electronic or faxed invoice or an electronic file of the invoice should be used;
   2. verify that procurement requirements were followed to secure the goods or services;
   3. if paying under a contract or purchase order, verify that the payment is in accordance with the terms of the contract or purchase order and that the correct contract number or PO number is referenced in the financial accounting system transaction;
   4. verify that the goods or services were actually received as ordered;
   5. when paying bills close to year end, make sure the expenditure is recorded in the year that the goods or services were received;
   6. verify that the vendor name and address match the information on the vendor invoice;
   7. verify that the vendor invoice number in the financial accounting system is correct and matches the actual invoice. If this information is entered correctly, the accounting system will display an alert if the invoice has already been paid;
   8. make sure the payment document does NOT include Personally Identifiable Information (“PII”) in the description line unless it is absolutely needed by the vendor to post the payment properly. This includes (1) any information that can be used to distinguish or trace an individual’s identity, such as name, social security number, date and place of birth, mother’s maiden name, or biometric records; and (2) any other information that is linked or linkable to an individual, such as medical, educational, financial (i.e. bank account number, tax identification number, credit card number, etc.), employment information, address, date of birth, or driver’s license number. If it is determined that PII is needed, the information shall be included on an attachment that is separate from the payment document;
   9. verify the correct invoice date is entered;
   10. verify the dollar amount being paid matches the invoice or other supporting documentation;
   11. verify that the org, object, and project string in the accounting system are correct for each line; and
   12. if the transaction is being charged to a federal grant or other restricted account, verify that it is for an allowable purpose.
6. On a regular basis, the elected official, department head, or division director should review current “budget to actual” reports to identify and investigate significant variances (over or under) between actual revenue or expenditures and budgeted revenue or expenditures, and the reason for the variance. Report any issues that could require a change in the approved budget to the Clerk/Auditor’s Office as soon as possible.

DATED this day of , 2022.

BOARD OF COUNTY COMMISSIONERS OF WEBER COUNTY:

Scott K. Jenkins, Chair

ATTEST:

Ricky Hatch, CPA

Weber County Clerk/Auditor

Approved as to form and legality:

Deputy County Attorney