

**Mission Springs Water District
Management Policy No. 2009-1**

Consultant/Vendor Invoice Processing

Effective Date: December 4, 2009

General Manager signature:



Department supervisory staff are authorized to obligate the District for necessary costs and expenses required to fulfill the goals of the adopted budgets (OPERATIONS & MAINTENANCE and CAPITAL EXPENDITURES) authorized by the Board of Directors.

During the fiscal year, certain costs and expenses may arise due to unforeseen events that are not specifically identified in the budgets. Examples of this would be "reimbursable jobs - including pass thru costs" and components of capital projects that are not specifically identified in the CAPITAL EXPENDITURES budget. The appropriate supervisory staff member shall request authorization of these non-specific and/or unforeseen costs from the General Manager by written memo. The General Manager's approval, indicated by signature on same memo, will inform the Finance Department of the authenticity and authorize the processing of related vendor invoices for payment by the Director of Finance.

The Director of Finance will create and cause to be distributed or made available for distribution the necessary reports to assist in the control of costs and expenses consistent with the budgets adopted by the Board of Directors and/or subsequent authorizations by the General Manager.

The Finance Department is not charged with ascertaining the appropriateness of any particular vendor invoice. The Finance Department is charged with prompt payment of any vendor invoice that has been signed-off on by responsible employee(s) after the invoice has been processed according to the following internal control procedures.

1. As requisitions are generally prepared after the goods or services have been delivered, the requisition will be prepared only after verification of receipt of the goods or services.
2. Receipt of goods or services shall be verified by the employee who witnessed or had direct oversight of the actual performance of the work and/or who is most familiar with the delivery of the goods or services, by signature on the invoice by line item after verification of vendor employee hours applied and goods received.
3. The vendor invoice will be reviewed by the department supervisor, approved for payment by signature and date, and forwarded to accounts payable along with supporting documentation for labor hours, shipping documents, receiving documents etc.
4. Accounts payable will process the above items for payment matching invoice to requisition and create a purchase order to become part of the voucher file.
5. An edit listing of accounts payable will be presented to the Director of Finance for review.
6. Checks will be created, signed and counter-signed, and returned to accounts payable for mailing.

All consultant invoices must be submitted to the Accounts Payable Dept. in a timely manner upon receipt, with the appropriate documentation to substantiate the charge(s).