

## II. ACCOUNTS PAYABLE POLICY - SPECIAL CASH ACCOUNTS (Draft 1 Created 03-2023)

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- **Accounts Payable (AP) Vouchers:** Department heads need to completely fill out an AP voucher for each invoice they are submitting for payment. (See attached) There will be one voucher for each invoice submitted.

The department head and committee chair/board president must sign the voucher to verify the invoice being submitted has been reviewed and approved for payment by the proper governing authority of the funds being disbursed from the special account.

- **Invoices Submitted to Clerk/Treasurer Office for Payment:** Along with the AP voucher, department heads submit signed and dated original invoices to the Clerk/Treasurer office. The city will then issue a payment from the appropriate special account.

Once the payment is completed and issued, the Clerk/Treasurer will fill out the bottom of the AP voucher with the payment details and account balance and return the voucher to the department head for them to retain in their records.

- **Accounts Payable Documents:** Original invoices will be kept in the check register binder in the City Clerk/Treasurer's office for storage and auditing purposes.