



## Claims (Accounts Payable)

This policy aims to: (1) Protect County employees from inadvertent deviations from Idaho Code 31-15 regarding County Finances and Claims Against County; (2) Facilitate payment of all county obligations in a timely manner; and (3) Ensure that generally accepted accounting principles are followed.

County bills are paid twice a month, after review and approval by the Board. Documentation accompanying each request for payment must meet the requirements found in state statute. Each department is responsible for the accurate completion and timely submittal of claims using the Claim form (Attachment A) and should follow the guidelines below:

- Invoices providing a detailed itemization of the expense(s) to be paid must accompany every claim form.
- Invoices should be coded to the appropriate budget line item. If the Auditor's office believes an inappropriate line item has been used, the department will be contacted and a mutually agreeable correction made.
- Every claim must be approved by the responsible Elected Official, Department Head or Chief Deputy.
- Claims should not be prepared and approved by relatives within the 1<sup>st</sup> or 2<sup>nd</sup> degree, or by the same employee, except that an Elected Official may both prepare and approve a claim.
- Claims must be received in the Auditor's office by noon on the Thursday prior to a regular meeting of the County Commissioners.
- A signed W-9 form must accompany any Claim for payment to a new vendor providing services that may require the county to complete an IRS 1099 Miscellaneous report at the end of the year (i.e. vendors who are paid \$600 or more for services in a calendar year).

**Budget Year-End Procedures.** Prior to fiscal year-end, letters and calendars will be sent to each department clarifying all year-end processes. Claims will be processed in the appropriate fiscal year as determined by invoice date.

**Emergency (Demand) Payments.** Payments which cannot be processed according to the regular schedule will require a "Demand" process. Only Elected Officials or Department Heads may request a Demand payment and must obtain the signature of one County Commissioner before submitting the Demand claim to the Auditor's office. Emergency Demand payments should be requested very rarely and may not be approved.

**Replacement Payments.** Lost warrants will be replaced no sooner than 30 days after the original date of issuance. A Verification of Lost Warrant form (Attachment B) must be submitted to the Auditor's office for the replacement of lost warrants.

**Broulins, Ace Hardware and Other Local Charge Accounts.** Employees authorized to sign charge slips at local vendors must also print their name and department on the charge slip.