

LIVINGSTON COUNTY
ACCOUNTS PAYABLE AUDIT POLICY

RESOLUTION #2011-12-346

LIVINGSTON COUNTY, MICHIGAN

APPROVED: 12/19/11

I. POLICY

To assure the prompt payment of invoices and the financial integrity of Livingston County government, all claims submitted for payment through Accounts Payable will be carefully reviewed and analyzed by County Administration prior to submittal for payment approval by the Board of Commissioners. The Accounts Payable Department may pay certain pre-authorized accounts payable prior to approval as authorized by the Board to avoid finance or late charges and to pay appreciated amounts and payroll (including related payroll taxes and withholdings).

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of the Public Acts of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and

Resolution Number: December 19, 2011; Resolution #2011-12-346

Finance Review Date and Resolution Number: December 14, 2011; Resolution #33

Name and Date of Last Committee Review: General Government; December 9, 2011

Related Policies: _____

PROCEDURE

1. Prior to a meeting of the Board of Commissioners, the County Administrator and Finance Officer, or their designees, will review the Accounts Payable Claims Report and any supporting invoices.

2. The County Administrator and the Finance Officer, or in their absence, their designees, will prepare a certification in the form attached, with a copy to be attached to the archived copy of the Claims Report, attesting to their review of the Accounts Payable listing and to the appropriateness of the accounts submitted for payment. The report will also indicate any invoices paid prior to Board approval. The certification will identify any accounts which, in the opinion of the County Administrator or the Finance Officer, merit detailed inquiry and review by the Board.

3. The Board, at all times, retains the right to review the Accounts Payable printout and supporting invoices in complete detail, and to question and investigate the merits of any claim submitted for payment. Department will be contacted by County

Administration for clarification or to gather additional information, when necessary, on certain invoices being audited before that invoice is placed on the Claims Report for the Commissioners attention.

REVIEW PERIOD

The County Administrator will review this Policy at least once every two years, and will make recommendations for changes to the Board of Commissioners.

Resolution #2011-12-346	Approved: December 19, 2011
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[See Certification of Accounts Payable attached as Page 3]



LIVINGSTON COUNTY, MICHIGAN
Livingston County Administration

CERTIFICATION OF ACCOUNTS PAYABLE

We hereby certify that we have received the Accounts Payable printout dated _____ and found it to be in good order and appropriate for confirmation by the Board of Commissioners.

We believe the following requests for payment merit further discussion and inquiry:

<u>Department</u>	<u>Vendor</u>	<u>Amount</u>	<u>Item</u>	<u>Reason Questioned</u>	<u>Department Response</u>
1	_____	_____	_____	_____	_____
2	_____	_____	_____	_____	_____
3	_____	_____	_____	_____	_____
4	_____	_____	_____	_____	_____
5	_____	_____	_____	_____	_____

The following requests for payment are time sensitive and not included in the docket:

<u>Department</u>	<u>Vendor</u>	<u>Amount</u>	<u>Item</u>
1	_____	_____	_____
2	_____	_____	_____
3	_____	_____	_____
4	_____	_____	_____
5	_____	_____	_____

Respectfully submitted,

KEN HINTON
Livingston County Administrator

CYNTHIA MENDOZA
Livingston County Finance Officer