

BAINBRIDGE ISLAND METRO PARK & RECREATION DISTRICT

Accounts Payable Procedure

Administrative Division — Accounting Department

Purpose

This procedure specifies Park District processes which are needed to comply with the laws of the State of Washington and the guidance of the Washington State Auditor's Office. The Park District is audited every other year to ensure compliance with the laws relating to expenses and liabilities.

Scope

This procedure applies to employees who process accounts payable.

Definitions

None

Procedure

Process Overview

All invoices are imported into Content Central and approved by the necessary people electronically. We do not process manual invoices (except credit cards). There are three ways for this to happen:

- a. Email from vendors to accountspayable@biparks.org
- b. Scan and email to accountspayable@biparks.org
- c. Invoices are received in the mail and the accounting staff then scan and either import them to Content Central or forward to accountspayable@biparks.org

Important information

- Invoices must be an attachment to the email (not in the body of the email)
- Each attachment to the email imports separately so when the invoice is scanned, please scan all the documents together. Do not send individual pages.
- Do not send attachments separately, either scan with the invoice or append the document once it is in Content Central
- Keep in mind that the body of the email is not imported, therefore any instructions you write in the email will not get to the Accounting Coordinator. *Please put your instructions in Content Central when approving the invoice.*

Checks are processed on Tuesdays and typically signed and mailed on Wednesdays.

To be in the Tuesday check-run all approvals must be complete by Thursday (end of day). This includes the audit review by the Administrative Division Director.

Invoice Process

- a. Invoices are placed in the appropriate catalog in Content Central by the Accounting Department.
 - b. The purchaser typically assigns a GL and cost center and approves the invoice in Content Central. *At this time, if there are any attachments that need to be with the invoice (food purchase back up, class rosters etc.) the purchaser will “append” the document in Content Central to add the back-up documentation.*
 - c. Once the purchaser has approved the invoice, it moves to the Division Director.
 - d. The Division Director reviews and approves. Once approved it goes to an audit file.
 - e. The Administrative Division Director reviews all invoices and if approved they move to the payment folder.
 - f. The Accounting Coordinator prints the payment report and enters the accounting system.
 - g. Checks are printed and reviewed by the Executive Director.
 - h. Checks are mailed out by the Accounting Department.
- TIP: If the invoice in Content Central is red — that means something is wrong. Examples of why the invoice may be in red:
 - It was rejected by someone (Division Director or Administrative Division Director) — you will want to read the history of the invoice to see why it was rejected.
 - There is missing information (GL Code or Cost Center).

GL Codes

The Washington State Auditor’s Office prescribes how GL Codes are to be used. Please see the account code listing for assistance in determining the appropriate code.

All invoices are entered by invoice number. The accounting system will notify staff if the invoice number has already been used.

You can look up the invoice any time in Content Central and see where it is in the process by looking at the history.

Invoices over \$50,000

The Board of Commissioners have the ultimate responsibility for all expenses; therefore, they must approve expenses prior to processing and payment. To process invoices more quickly, the board of commissioners has designated the responsibility to the Executive Director to approve the weekly invoices but only if less than \$50,000. Any invoice over that amount must be approved by the Board of Commissioners before being submitted to Kitsap County.

The Board of Commissioners meets two times per month. Invoices over \$50,000 will only be processed twice per month versus weekly.

Outline of Invoice Requirements

Invoices:

1. Invoices must be original; faxes are no longer accepted.
2. Invoices must be made out to Bainbridge Island Metro Park & Recreation District.
3. Invoices must be itemized.
4. Invoices must be approved by the Division Director
5. Invoices over \$50,000 will be delayed so that the Board of Commissioners can review prior to processing.

Receipts:

1. Receipts must be original.
2. Receipts must be itemized.
3. If the name of Bainbridge Island Metro Park & Recreation District is not on the receipt, an employee must sign the receipt and indicate what the purchase was being made for.
4. Receipts must be taped to an 8.5 x 11 piece of paper for easier processing. Do not combine more than one receipt per page.
5. Receipts must be approved by the Division Director

Employee expenses:

1. Employee must complete the expense report.
2. Employees must attach original, itemized receipts.
3. Employees will not be reimbursed for meals and lodging over the per diem amount for the city in which they incurred the expense.
4. The employee must sign the expense report before it is imported into Content Central.
5. Employees cannot be reimbursed for purchasing fuel for a personal vehicle.
6. Employees will not be reimbursed for tips over 15% of the meal cost.
7. No liquor will be reimbursed.
8. Per diem is not paid in advance.

Food Purchases:

1. The IRS has special regulations regarding the purchase of food.
2. If food is purchased for a class or meeting, there must be a sign-in sheet or a roster.
3. If an employee purchases a meal which is over the per diem amount, they either must pay the excess themselves or the excess will be included in their taxable wages.
4. Always put a remark in Content Central when food is purchased.

Park District Credit Card:

1. No purchases of meals should be made on a Park District credit card.
2. All the requirements for invoices and receipts are the same if paid by credit card.
3. One person in each department is responsible to gather receipts and invoices and submit to accounts payable for payment.
4. An original statement must be submitted with the invoices and receipts.

Capital Improvement Plan:

In addition to all the requirements above, each invoice or receipt should indicate which CIP project the expense relates to. This is so the cost of each project can be tracked in the accounting system.

Common Questions

What if I lose an itemized or original receipt? (See below for lost invoices)

1. Complete the form "lost receipt affidavit."
2. The form should be signed by you.
3. The Executive Director must sign the form before it goes into Content Central. If it is in Content Central without the Executive Director's signature it will be rejected.

What if I cannot find a hotel within the per diem limits?

1. Prior approval, in writing, must be given by the Executive Director.
2. The Board of Commissioners must sign off on the expense reimbursement form prior to processing.

What is the process for volunteers?

1. The process is the same for volunteers.

What if I lose an original invoice?

1. Contact the vendor and obtain a replacement invoice.
2. Vendor should sign the replacement and attest that the invoice is still outstanding and unpaid.