

**CALHOUN COUNTY
BOARD OF COMMISSIONERS
POLICY STATEMENT**

SUBJECT: CLAIMS AGAINST THE COUNTY	DATE APPROVED: 8/17/00	EFFECTIVE: 8/27/00	POLICY NO. 239
		REPLACES: 239 OF 4/16/84	

PURPOSE: The purpose of this policy is to establish procedures that identify how claims are to be processed and provides for the Elected Officials/Department Heads to authorize departmental expenditures. The Office of the Administrator - Finance Department processes all claims which are submitted to the Board of Commissioners for approval.

AUTHORITY: The Calhoun County Board of Commissioners.

RESPONSIBILITY: The Office of the Administrator shall be responsible for the implementation and administration of this policy.

POLICY: Each Elected Official and/or Appointed Department Head shall receive the original invoice for a claim against their respective department. The Elected Official/Department Head will review the invoice, account code with fund, business unit and object account number (as defined in the published Chart of Accounts), and authorize the expenditure of funds, provided funds are available and were appropriated in the adopted/amended budget. The original invoice, along with the shipping document and any other documentation deemed appropriate, are to be submitted to the Office of the Administrator - Finance Department in a timely manner.

Payment Voucher requests are used to generate checks for claims of non-suppliers. Non-suppliers are individuals or entities that do not submit invoices but have a contractual or statutory claim against the County. The payment voucher request must include the proper account coding, supplier name and address, detailed description, and authorized signature.

The Office of the Administrator - Finance Department is charged with the responsibility of reviewing the invoice/voucher and supporting documentation for proper account coding and authorization. Copies of invoices (not marked original), as well as invoices/vouchers without proper authorization or account coding will be returned to the Elected Official/Department Head for correction. No check is written unless a Form W-9, Request for Taxpayer Identification Number and Certification, as required by the Internal Revenue Service, is on file in the Office of the Administrator - Finance Department. The Office of the Administrator - Finance Department shall request an IRS Form W-9 from all suppliers, and they shall keep these forms in a permanent file.

The Office of the Administrator - Finance Department is responsible for maintaining a file of authorized signatures by funds and business units, accompanied by a sample of each signature.

The Office of the Administrator - Finance Department enters the invoice or voucher request into the computerized accounting system. A voucher journal report is generated and reviewed for accuracy as to vendor information and check amount. A Claims Payable listing is generated for each check run. These listings are sent to the Board of Commissioners for their review, the week prior to a regularly scheduled Board meeting. At the meeting, the Board of Commissioners shall approve all claims payable. Each claims payable listing must be signed and dated by the Chairperson of the Board and the Clerk-Register. The signed Claims Payable listings are kept on file in the Office of the Administrator - Finance Department. The original voucher journal report shall be retained in the Office of the Administrator - Finance Department.

Check signatures for the Treasurer and Clerk-Register are created by the computerized accounting system. The Treasurer's Office retains the password to the software application used for the signature process. Upon the request of the Office of the Administrator - Finance Department, a designee from the Treasurer's Office opens this application. Then, the Office of the Administrator - Finance Department merges the signature file with the check run file and the checks are printed.

Weekly check runs are separated into early release and those to be held for Board of Commissioner approval. Checks waiting for Board of Commissioner approval are stored in the safe in the Office of the Administrator - Finance Department. The listing of early release checks is amended as deemed appropriate by the Board of Commissioners, and it is kept on file in the Office of the Administrator - Finance Department. Checks are mailed to the supplier address using the U.S. Postal service unless the Elected Official/Department Head specifically requested the check be sent to their office. Requests to pick up checks in the Office of the Administrator - Finance Department are granted only upon presentation of proper identification and signature on the non-negotiable file copy of the check.

The Office of the Administrator - Finance Department is responsible for publishing annually a schedule for Claims Payable. This schedule should detail the last date for submission of invoices/vouchers for inclusion in the next claims payable process, the date when the Board of Commissioners will approve those claims, and the date when the checks will be released.

Voided checks are initiated by the Office of the Administrator - Finance Department upon request by an Elected Official/Department Head or when an error has occurred in the processing of claims payable.

A stop payment request (checks not in possession of the Treasurer's Office) is made to the Treasurer's Office by the Office of the Administrator - Finance Department. The Office of the Administrator - Finance Department sends a stop payment form to the supplier for their signature. This signature verifies the supplier's admission that they did not receive the original check, and their responsibility to return the original check, should it reappear. The Treasurer's Office will send the Office of the Administrator - Finance Department a memo to indicate that the bank has placed a stop on the check. A new check will be issued when the Office of the Administrator - Finance Department receives the stop payment form from the supplier and the memo from the Treasurer's Office.

Only under extreme situations will the Office of the Administrator - Finance Department, initiate a single check run. It is the responsibility of Elected Officials/Department Heads to submit invoices/vouchers, in a timely manner, for inclusion in the weekly claims payable processing.