

OTTAWA COUNTY BOARD OF COMMISSIONERS

ACCOUNTS PAYABLE AUDIT POLICY

I. POLICY

Accounts Payable will be reviewed and certified by the responsible elected and administrative officials prior to payment approval by the Board of Commissioners, to assure the prompt payment of invoices and the financial integrity of Ottawa County government. The Fiscal Services Department may pay accounts payable prior to approval 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 COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted on February 11, 1992.

Board of Commissioners Policy Adoption Date and Resolution Number: _____

Board of Commissioners Review Date and Resolution Number: _____

Name and Date of Last Committee Review: _____

Related Policies: _____

ACCOUNTS PAYABLE AUDIT POLICY

PROCEDURE

1. Prior to a meeting of the Board of Commissioners, the Administrator, County Treasurer, and Fiscal Services Director, or their designees, will review the Accounts Payable Paid Invoices Report and any supporting invoices.
2. The Administrator and the County Treasurer, 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 Accounts Payable Paid Invoices Report, attesting to their review of the Accounts Payable listing and to the appropriateness of the accounts submitted for payment. The Report will indicate any invoices paid prior to Board approval. The certification will identify any accounts which, in the opinion of the Administrator or the Treasurer, 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.

REVIEW PERIOD

The County Administrator will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.

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 accounts and requests for payment merit further discussion and inquiry:

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____
11. _____
12. _____
13. _____
14. _____
15. _____

Respectfully submitted,

Bradley Slagh
Ottawa County Treasurer

Alan G. Vanderberg
Ottawa County Administrator

