

Miller County Board of Commissioners
Accounts Payable Processing
PROCEDURES FOR CONSTITUTIONAL OFFICERS ONLY

1. In order to provide appropriate information for the County's audit, it is necessary for the Constitutional Officers to request a Purchase Order Number from the Commissioner's designated office for informational purposes only before a purchase is made. The procedure for requesting a purchase order is as follows:

- a. The Constitutional Officer will call the Commissioners' designated office and request a purchase order number.
- b. The Commissioners will issue a purchase order number so long as the requesting Constitutional Officer has not exceeded the budgeted funds appropriated for carrying out the duties of that Office. The Commissioners may not refuse to issue a purchase order for any other reason.
- c. The Constitutional Officer holding the Office is recognized as the legal level of budgetary control for that Office.
- d. The Constitutional Officer will provide the following information concerning the purchase order for informational purposes only:
 - 1. The name of the requesting Officer/employee and Office;
 - 2. The expense amount and the uniform chart of account number to which the purchase is being charged;
 - 3. The name of the vendor;
 - 4. A description (purpose) for which the purchase is made; and
 - 5. The equipment number if the purchase is being made to repair or maintain equipment assigned to the Office.
- e. If received by them, The Constitutional Officer's or his/her employee accepting purchased merchandise or services will sign the invoices and/or packing lists.

2. After merchandise or services have been received, the Constitutional Officer will complete and sign an accounts payable check approval and payment request form (attached hereto) and present it to the Commissioners before County funds can be disbursed. In order for the County to timely and efficiently pay its vendors, Constitutional Officers will submit such payment requests for purchases weekly by 12:00 Noon on Thursday of each week. Invoices or packing slips, if received by the Constitutional Officer from the vendor, will be attached to the payment request form by the Constitutional Officer. Invoices or packing slips, if received by the Commissioners' Office from the vendor, will be attached to the payment request form by the Commissioners designated employees when the form is submitted to them. Payment to vendors

will be delayed if the payment request form is not completed in its entirety, if the Constitutional Officer's signature is not on the payment request form approving payment for the purchase, or if the payment request form is not timely submitted. The Commissioners' designated employees will process requests for payment weekly. Original documentation will be kept and maintained in the Commissioners' Office so as to be readily available and convenient for audit.

3. Standard payables, or recurring payables, such as the Xerox/copy machine bills, Utilities, Telephone, Contract Payments and Fuel Bills for each Constitutional Office will be allocated. Reports of such allocation will be on file at the Commissioners' office and can be reviewed by Constitutional Officers at any time. If there appears to be an unauthorized use, it will be brought to the attention of the Constitutional Officer, and the Commissioners and the Officer will cooperate in good faith to resolve any discrepancy fairly and justly.

4. Purchases made with Special Funds, administered in the sole discretion of the Commissioners, must be tracked separately. Such purchases will be processed separately from purchases made from the County's General Fund. All requests for payment from these Special Funds must be approved by the Board of Commissioners before payment is made from these Special Funds.

5. Disbursements cannot be issued by the Commissioners' Office without proper documentation. Therefore, before a new vendor is added to the accounts payable system, the Constitutional Officers will obtain and submit to the Commissioners a W-9 form for each new vendor. The Commissioners' Office will process the 1099's for vendors.

6. To assist the Commissioners with proper and accurate accrual of liabilities on the County financial statements in compliance with GASB and GAAP, on or before the 15th day of the first month following the end of each quarter in the fiscal year, the Constitutional Officers will submit a report of all outstanding payables (i.e. items purchased but for which a payment request has not yet been submitted) to the Commissioners. The report will use the same form for each outstanding payable as the payment request form for current payables.

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Agreed to this ___ day of June, 2010:

MILLER COUNTY GEORGIA BOARD OF COMMISSIONERS

Agreed to this ____ day of June, 2010:

CLERK OF SUPERIOR COURT, MILLER COUNTY, GEORGIA

PROBATE JUDGE, MILLER COUNTY, GEORGIA

TAX COMMISSIONER, MILLER COUNTY, GEORGIA

SHERIFF, MILLER COUNTY, GEORGIA
