



County of Riverside  
**OFFICE OF THE AUDITOR-CONTROLLER**  
 STANDARD PRACTICE MANUAL

		<b>SUBJECT: ACCOUNTS PAYABLE DOWNTIME PROCESSING</b>
<b>SECTION:</b>	<b>2</b>	<b>CATEGORY: ACCOUNTS PAYABLES POLICIES</b>
<b>POLICY NUMBER:</b>	<b>217</b>	
<b>REVISED DATE:</b>	<b>04/01/19</b>	<b>APPROVED BY:</b> <i>Paul Angelt</i>

**PURPOSE:** To establish an emergency contingency policy for accounts payable processing during periods of a system outage in excess of 24 hours.

**SCOPE:** Applies to all County departments, special districts, agencies and authorities that are governed by the Riverside County Board of Supervisors and/or which maintain funds in the County Treasury.

**POLICY:** Emergency accounts payable transactions will be processed by the Auditor-Controller's Office (ACO) on a manual basis.

**PROCEDURE:** This policy details the guidelines and responsibilities the County departments, special districts, agencies need to follow during an emergency period exceeding 24 hours emergency. It also indicates the process the ACO is to follow when reviewing and processing emergency warrants outside of PeopleSoft Financials.

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**EMERGENCY SITUATION**

Departments may take immediate measures to purchase/acquire the required goods/services, especially when the emergency involves health and safety, potential damaged to the County building or interruption of vital County services. Each department is ultimately responsible for justifying the purchase of goods/services acquired during an emergency situation.

1) DEPARTMENT RESPONSIBILITIES

- a) Contact ACO to discuss the nature of the emergency payment request.
- b) If accepted, complete and sign the AP-12, *Payment Voucher Form*. This form must be signed by the department head or authorized designee,  
  
**Note:** *The signature on the AP-12 must match the signature that the ACO has on file for the submitting department or County agency's SPM FORM ADM-3, Authorization Signature List.*
- c) Verify accounting string on the payment request for sufficient funding or cash balance.
- d) Purchasing department management approval is required for payments requiring purchase orders.
- e) If the payment request is for a new payee/claimant or tax ID information has changed on the existing vendor, a new W-9 Form, *Request for Taxpayer Identification Number and Certification* is required.
- f) If the payment is for an existing vendor but there has been a change in the remit to address, then an AP-7 Form, *Request to Establish Vendor and Change Vendor Information* is required.
- g) Submit the completed and signed AP-12 Form and supporting documentation to the ACO for review and payment processing.

**Note:** *Supporting documentation must include but is not limited to the following documents:*

- ✓ Original invoice receipts or claim identifying the actual cost of the good or service.
- ✓ Copy of purchase orders or contract agreement (*for purchase order payments*).
- ✓ Summary pages from contracts (*for contract payments*).
- ✓ Copy of BOS approved Form 11, BOS minutes and/or agenda number. BOS agenda number must be handwritten on the voucher next to the business unit and voucher number (*if applicable*).
- ✓ Travel authorization form, original itemized receipt, hotel receipt/folio, flight itinerary, car rental invoice, the registration form for conferences or training, parking and gas receipt are some of the most common supporting documents for employee reimbursement and revolving fund claims.
- ✓ W-9 Form, *Request for Taxpayer Identification Number and Certification*
- ✓ AP-7 Form, *Request to Establish Vendor and Change Vendor Information*
- ✓ Justification memo explaining the business reason for needing a manual warrant to be issued.

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- ✓ Any other acceptable and approved documentation that supports and justifies the expense.

2) AUDITOR-CONTROLLER'S RESPONSIBILITIES

- a) Review AP-12, *Payment Voucher Form* and supporting documentation for accuracy and completeness.
- b) Verify the accounting string for sufficient funds or cash balance.
- c) Approve the Payment Voucher Form once the information has been verified as correct and accurate.

**Note:** *Missing or invalid information will need to be verified with the department requesting the manual warrant.*

- d) Prepare manual warrant outside of PeopleSoft Financials. Emergency warrants will be processed using the Manual Warrant Register Tool.
- e) Release warrant via mail or return it to the departments, if appropriate.
- f) After system recovery, the ACO will input all required information into PeopleSoft Financials.

**SECURITY ROLE:**

Each user of the Manual Warrant Register Tool must have access to PeopleSoft Financials Data Warehouse.

Additional precautions to safeguard the manual (emergency) warrant can include the following activities:

- Unauthorized personnel are not allowed in areas where the manual warrant is being processed.
- Manual warrants being processed must NEVER be left unattended. If an employee leaves the area where the manual warrant is being processed, he/she must secure the warrant in a locked place.
- Unused manual warrants must be locked in a secured place.
- If the emergency warrant stock is being stored in a room, doors to this room must be locked at all times and only authorized personnel will be allowed in this area.

**RECORD RETENTION:**

The Auditor-Controller is the department of record for all non-confidential processed vouchers. The vouchers and supporting documentation are maintained by the Accounts Payable Unit in accordance with the County's General Records Retention Policy. This policy calls for the safekeeping of records for the current fiscal year plus seven (7) additional fiscal years.

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**SAMPLE OF THE AP-12 PAYMENT VOUCHER FORM**

**PAYMENT VOUCHER FORM**

<b>Agency/Department/Special District Name</b>	<b>Contact</b>	<b>Phone</b>

<b>Vendor Name</b>	<b>Total Amount</b>	<b>Vendor Code</b>

<b>Address</b>

<b>1</b>	<b>ACCOUNT</b>	<b>FUND</b>	<b>DEPT ID</b>	<b>AMOUNT</b>	<b>INVOICE NO.</b>

<b>DESCRIPTION</b>

<b>2</b>	<b>ACCOUNT</b>	<b>FUND</b>	<b>DEPT ID</b>	<b>AMOUNT</b>	<b>INVOICE NO.</b>

<b>DESCRIPTION</b>

<b>3</b>	<b>ACCOUNT</b>	<b>FUND</b>	<b>DEPT ID</b>	<b>AMOUNT</b>	<b>INVOICE NO.</b>

<b>DESCRIPTION</b>

<b>4</b>	<b>ACCOUNT</b>	<b>FUND</b>	<b>DEPT ID</b>	<b>AMOUNT</b>	<b>INVOICE NO.</b>

<b>DESCRIPTION</b>

<b>5</b>	<b>ACCOUNT</b>	<b>FUND</b>	<b>DEPT ID</b>	<b>AMOUNT</b>	<b>INVOICE NO.</b>

<b>DESCRIPTION</b>

<b>DATE</b>	<b>AUTHORIZED SIGNATURE</b>

**To Be Completed By the Auditor-Controller's Office**

<b>Entered By:</b>	<b>Initials</b>	<b>Date</b>

Original - Auditor-Controller

Copy - Requesting Department

Originated: June 2002  
Last Revised: September 2003

Interim ACO Form

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