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Revised Date: 1/11/2017  
Review Date: 1/11/2017

## North Sound Behavioral Health Organization

Section 3000 – Fiscal: Cash Disbursements

Authorizing Source:

Cancels:

See Also:

Responsible Staff: Fiscal Officer

Approved by: Executive Director

Signature:

Date: 1/11/2017

### **POLICY #3006.00**

### **SUBJECT: CASH DISBURSEMENTS**

#### **POLICY**

The North Sound Behavioral Health Organization (North Sound BHO) shall maintain adequate controls over disbursement of funds.

#### **PROCEDURE**

All invoices from both vendors and subcontractors shall be reviewed and approved by either the Executive Director or the County Authorities Executive Committee (CAEC) approved signers. Approval shall be noted by initialing or signing and dating the original document.

All invoices received will be date stamped by the receptionist and delivered to the fiscal office. The invoice shall then be coded by the Accounting Specialist and input into Skagit County's accounts payable system. The Fiscal Officer or designee will review and initial the invoices. If problems are found, they will be resolved before the approval process. The invoice will be copied for North Sound BHO records and the original will be submitted to the Skagit County Auditor's Office for verification, review and payment. All invoices under \$5,000 will require one (1) signature. All invoices over \$5,000 will require two (2) signatures.

Copies of all invoices and the prior month's payroll will be submitted to North Sound BHO Governance and Operations Committee for review and certification. They will also be available for the CAEC meeting. The fiscal department will create a motion and warrant register to be presented at the monthly CAEC meeting for their review and approval.

Invoices that do not meet North Sound BHO payment standards or have unresolved issues will be placed in the disputed bill folder and logged in to the disputed invoice log. The dispute will be resolved in 60 days. If the dispute has not been resolved, the fiscal department will issue a denial of payment letter. The denial of payment will be communicated to the management team and CAEC Governance and Operations committee. Contracted vendors may invoke the contract dispute process at any point in the process.

Warrants will be issued by the Skagit County Auditor's Office. At month end, all invoices submitted for payment are reconciled with the Skagit County Auditor's monthly report. Any variance will be researched and corrected within 60 days. Any claim disapproved by the CAEC shall become a receivable of the North Sound BHO and shall be a receivable against the Auditing Officer and Officer designated to sign the voucher. North Sound BHO will diligently pursue collection of the amount disapproved until it is collected or until the CAEC is satisfied and approves claim for payment.

#### **ATTACHMENTS**

None