

CITY OF MARLBOROUGH
AUDITOR'S OFFICE POLICIES AND PROCEDURES

WARRANT PROCESS

- The Auditor's office processes City bills once a week and School bills twice per month. Only original invoices will be accepted and must include a correct vendor number, account number, purchase order number if applicable and an authorized signature. Invoices submitted to the Auditor's office without proper authorization or proper supporting documentation will not be processed and returned to the department that it originated from.
- Properly processed City invoices must be received in the Auditor's office by 5 pm Tuesday to be included in the following Thursday warrant posting. Bills received after the deadline are not guaranteed to be paid on the current warrant. They will be put on the next week's warrant unless special arrangements are made with the Auditor's office.
- Properly processed School invoices must be received in the Auditor's office by 12:00 pm Tuesday to be included in the following Tuesday warrant posting. As with the City, bills received after the deadline are not guaranteed to be paid on the current warrant.
- Checks are mailed once the warrant has been signed. All checks must be mailed to the vendor. Any other exception must be approved by the Comptroller.

CHECK IN ADVANCE OF WARRANT

- A check in advance of warrant will only be processed in an emergency. If a situation arises where a check is immediately needed, the Mayor's signature is required on the invoice and that it is to be paid "in advance of warrant".

PROCEDURES FOR PAYING INVOICES

- Review the invoice. Only original invoices will be accepted to avoid double payments. We will not accept statements. Recalculate totals and check to ensure that no sales tax is being charged to the City. Investigate any previous balance because it is not an original invoice and cannot be paid.
- Each invoice must contain a vendor number, account number, a purchase order number if applicable and authorized signature. The authorized signature certifies that the goods have been

delivered or services rendered, and that the supporting documentation is accurate and complete. Handwritten invoices will not be accepted.

- Do not stamp/write on the coupon of the invoice if applicable. Coupons are attached to the check stubs for proper application of payment.
- When looking up vendor numbers please be aware of the status of the vendor. Only “active” vendors should be used. “Temporary” vendors are created through the Collectors office for tax refunds and **should not** be used to pay vendor invoices.
- If the purchase is \$5,000.00 or more there must be a written contract in addition to a purchase order. Contracts and purchase orders must be in place before any goods and/or services are received and any payment is made.
- Only one purchase order number is allowed per invoice and it should be noted if to fully liquidate the purchase order or leave open.
- If a credit memo has been issued to a department, a hard copy of the credit memo must be submitted along with the invoice to be credited.
- For new vendors, email the Auditor’s office requesting a vendor number. A completed W-9 form must be attached.

RECLASSIFICATIONS TO EXPENSE ACCOUNTS

- If it’s determined that a reclassification needs to be posted for any reason, i.e. an invoice has been posted to the wrong account number, a memo or email should be sent to the Auditor’s office requesting the correction. The request must include the original account number, the corrected account number, the amount, invoice number, etc.

EMPLOYEE EXPENSE REIMBURSEMENT PROCEDURE

- Employee reimbursements are the exception not the rule. All attempts should be made for the vendor to bill the City directly.
- Employees must complete the Expense Report form that was sent as an attachment to this email or their own reimbursement form to be reimbursed for out of pocket expenses. Include the date of payment, to whom the payment was made, the purpose of the expenditure, the amount and the employee’s supervisor’s signature.
- **Original** invoices or sales slips must be attached. No receipt, no reimbursement!
- Employees should use the City’s tax-exempt number when making purchases so that no sales tax will be charged. Employees will **not** be reimbursed for sales tax.
- Seminar and conference reimbursements must be accompanied by the brochure, invitation or portion of paperwork showing the conference description, cost and person attending. A copy of a canceled check, charge card receipt, a paid receipt with the company name and amount must be submitted to evidence payment in full and/or acknowledge attendance.
- Mileage reimbursement must be detailed on a Mileage Reimbursement form describing each destination and the number of miles.

DEPOSITS

- For departments entering deposits, receipts should be entered individually and in detail. The name on the check should be entered in the “customer” field, if cash or check was received along with the check number if applicable. Typically, receipts are deposited to a revenue account. If an expense account is being used my office will require a detailed explanation as to why.