SOP Reference #: SOP-AC002

Operation/Task:	Accounts Payable Invoicing			Equipment:	N/A
Owner:	Controller	Date Prepared:	6/12/15	Department	
		Revision History:	See last page	Responsibilities:	
ALERTS (see below	v): Critical Step ♦ Quality Che	eck 🗹 Tip 😊	Team Safe	ty 🛨	

Purpose: This SOP/work instruction documents procedures for accounts payable invoicing.

Step #	Alerts	Step Description - "What to Do"	"How to Do it"	"Why to Do it"
1	•	Invoicing Preparation Process Filing and Matching	 File purchase orders and packing slips from receiving. Match invoices to purchase orders and packing slips/receipts. If there are invoices with no PO# determine which Dept. it belongs to. 	

2	Invoicing Processing Procedures Accounting for Purchase Order (Brooklyn Park)	 Determine if purchase order is different than invoice. Correct purchase order if necessary. Quantity is different. Price is different. Sales tax or shipping charges need to be added. Have differences of \$50 or greater approved by Director of Purchasing, Outside Buyer or Managers. Print a copy of the new purchase order (if applicable). Verify that correct General Ledger numbers were used when purchase order was created. Make sure each line item of purchase order has been received correctly. Enter invoices into the A/P invoicing module. Invoices that do not have purchase orders or are regularly occurring can be entered at the same time as invoices with purchase orders. Log batch totals into control spreadsheet in Excel.
	Accounting for Purchase Order (St. Paul)	 Check purchase order against the invoice for quantity, pricing and freight differences. Have differences of \$100 or greater signed off by purchasing. Code each invoice with the correct General Ledger number. Enter invoices into A/P invoicing module.
3	Accounts Payable Invoicing Classification Brooklyn Park and St. Paul share the same quality assurance procedure.	 Double check General Ledger numbers and line items of purchase order to ensure accuracy. Invoices are then stamped "Entered" and filed in the "To Be Paid" file drawers.

4		Accounts Payable Invoicing Wrap up Procedure (Brooklyn Park)	•	Invoices that have to be paid sooner than 30 days are placed in Staff Accountant's priority file.	
		Accounts Payable Invoicing Wrap up Procedure (St. Paul)	•	Log report totals into control spreadsheet in Excel.	

Notes:		
Definitions:		

Revision History	Description of Changes	Requested by	Date
Rev 1	Revised SOP to new format		6/12/15
Rev 2	Change the owner of the SOP to Controller	Ryan Olson	1/07/16
Rev 3	Removed header page, updated gray header bar, changed font	Cristi Oakvik	3/31/21

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