

- 2.2. Invoices and statements are routed to the Accountant.
- 2.3. The Accountant prepares the vouchers.
- 2.4. The Vouchers are prepared, reviewed by the Auditor, and approved by the Chief Financial Officer.
- 2.5. The Accountant copies all vouchers and mails the summary cover sheet of the vouchers to the Benton County Auditor for warrant processing. The supporting documentation is kept at the GCBH Finance Office.
- 2.6. The Warrants are processed and received from the Benton County Auditor's Office. The Office Assistant or Auditor and the Accountant reviews the warrants, the warrant register and the voucher approval printouts generated by the Benton County personnel for accuracy and unusual items. Warrants are verified against amounts vouchered; inquires are made to the Staff Accountant and the Benton County Auditor regarding any discrepancies or unusual items.
- 2.7. The Office Assistant or Auditor mails the warrants to the vendors. The Staff Accountant files the warrant register and the voucher approval printouts.

3. **PAYROLL PROCESSING:**

- 3.1. Employee monthly time sheets are totaled, reviewed for accuracy, and reviewed for supporting leave request documentation by the Accountant.
- 3.2. The Accountant transfers each employee's hours by work code from the employee monthly time sheet to the "Benton County Payroll Timesheet." The Staff Accountant calculates each employee's monthly wages and reports them on the "Benton County Payroll Timesheet."
- 3.3. The Chief Financial Officer reviews the "Benton County Payroll Timesheet" and employee time sheets for accuracy and unusual items.
- 3.4. The Director approves the employee time sheets and "Benton County Payroll Timesheet."
- 3.5. The Accountant submits the "Benton County Payroll Timesheet" to the Benton County Auditors Office. The Accountant copies the Benton County Payroll Timesheet" for the GCBH files.
- 3.6. The Accountant updates the employee leave accrual records.
- 3.7. The Benton County Auditors office processes and mails the payroll warrants to local county office where they are picked up by the Accountant who then reviews the payroll warrants for accuracy and unusual items.

APPROVAL

/S/ William Wilson

William Wilson, DrPH
Director

04/03/08