

SOUTHERN MARIN EMERGENCY MEDICAL PARAMEDIC SYSTEM
ACCOUNTS PAYABLE POLICY

Section: Administration

Effective Date: July 1, 2026

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Purpose: The purpose of this Accounts Payable Policy is to establish rules, responsibilities and standardized procedures for the disbursement of Southern Marin Emergency Medical Paramedic System (“SMEMPS”) funds, to:

- Ensure accuracy, timeliness, and consistency in disbursements
- Maintain strong internal controls and segregation of duties
- Ensure compliance with applicable laws, regulations, and fiscal best practices
- Provide transparency and accountability in financial operations

Authority: This Policy is adopted by the SMEMPS Board of Directors (“Board”) as authorized by the Amended and Restated Joint Powers Agreement for the Southern Marin Emergency Medical Paramedic System dated June 9, 2026. and associated Bylaws. This Policy may be reviewed and revised by the Board from time to time in its discretion, to reflect legal requirements and best practices.

Policy: This Policy applies to all agreements, contracts, invoices, and disbursements of funds by SMEMPS as set forth herein. The Board retains ultimate authority over the adoption of the annual budget and the approval of all major contracts and major financial obligations. Once the Board has authorized a budget item or approved a contract, all invoices and payment requests shall be processed in accordance with the procedures and authorities outlined below.

Procedures:

1. Receipt and Handling of Invoices:

Invoices shall be submitted through either of the following methods:

- a. Electronic submission directly into an accounts payable platform such as Bill.com (“system”), including vendor submission or upload by authorized personnel; or
- b. Manual submission via U.S. mail or personal delivery to the Treasurer or designee. All invoices received through manual channels shall be promptly scanned and uploaded into the accounts payable platform.
- The accounts payable platform shall serve as the official system of record for all invoices, regardless of submission method.
- The Treasurer or designee shall:
 - a. Review invoices for completeness and legibility
 - b. Assign appropriate coding (e.g., vendor, account, cost center, project, as applicable)
 - c. Ensure that invoices have not been previously paid or recorded as duplicates within the system

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- The system shall maintain a complete audit trail, including receipt date, uploads, approvals, and payment actions.

2. Invoice Review and Processing:

- All invoices, regardless of submission method, must be reviewed and processed within the accounts payable platform prior to payment.
- Prior to initiating payment, the Treasurer or authorized designee shall verify:
 - a. Mathematical accuracy and supporting documentation
 - b. Proper vendor documentation
 - c. Consistency with authorized expenditures
 - d. Proper coding and documentation support
 - e. Any invoice previously paid or recorded as a duplicate
- All supporting documentation (e.g., contracts, purchase approvals, receipts) shall be attached and retained within the accounts payable platform.
- All payments must be consistent with executed contracts and agreements, if applicable.
- No payment shall be made on a disputed claim, as reasonably determined by the Executive Officer or Treasurer, which shall mean any claim for which there is a question regarding the validity, accuracy, supporting documentation, or other material issue for a request for payment. Payment shall be made only upon resolution to the satisfaction of the Executive Officer or as authorized by the Board.

3. Approval Requirements:

All disbursements must be consistent with and included in the Board-Approved or Board-Amended Budget. All disbursements must be for a valid public purpose and not constitute a gift of public funds. No disbursement shall exceed Board-approved amounts.

- Routine invoices **less than \$10,000** may be processed for payment by the Treasurer or designee through the accounts payable platform.
 - a. Invoices that represent non-routine, unusual, or unbudgeted expenditures—regardless of amount—shall require approval by the Executive Officer or designee.
- Invoices **equal to or greater than \$10,000** require approval by the SMEMPS Executive Officer (EO) or designee prior to payment. Approval may be provided electronically or via signature.

4. Conflict of Interest / Related Party Payments:

- Any invoice or payment equal to or more than \$10,000 made to:
 - a. The Executive Officer, or
 - b. An agency or entity affiliated with the Executive Officer shall require review and approval by the Board President (or designee) prior to payment.
- Any invoice involving the Treasurer's own expenses shall be reviewed and approved by the Executive Officer.

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5. Distribution of Correspondence:

- Relevant financial correspondence shall be forwarded by the Treasurer or designee to the Executive Officer or designee in a timely manner.

6. Disbursement and Reporting:

- The Treasurer or designee shall maintain a complete and accurate register (warrant list) of all payments issued.
- The register shall be provided to the Executive Officer no later than ten (10) days after the first day of each month.
- The Board shall receive a warrant list at each regular meeting containing the warrants since the Board's prior regular meeting.

Internal Control Considerations:

- Duties for invoice receipt, approval, and payment processing should be appropriately segregated to the extent feasible.
- Supporting documentation shall be retained in accordance with records retention requirements, and in any event, no less than two (2) years.
- Electronic approvals shall be maintained as part of the official record.
- Any contractor performing accounts payable functions shall be:
 - a. Formally contracted by the Treasurer
 - b. Subject to appropriate oversight and review
 - c. Granted role-based, limited access to the accounts payable system
 - d. Prohibited from exercising approval authority unless explicitly authorized in this Policy
- The Treasurer retains ultimate responsibility for all accounts payable activities performed by contractors.
- The Treasurer shall perform all duties as required by Government Code section 6505.5, as may be amended from time to time.