

Business Procedures  
Series 800

Policy Title: Authorizing Payment of Bills and Employee Expenses Code No. 811

**Policy Statement**

The Heartland AEA Board authorizes payments for goods, services, and employee expense reimbursements.

**Scope of Policy**

All payments will be issued to the person or entity providing the goods or services or incurring the expense. Payments are issued following Board review with authorization.

Some routine payments and authorized activities follow a modified sequence for expediency. These payments are approved as part of the next Board review and approval process.

- Employee compensation
- Unemployment compensation claims
- Reimbursements of business travel expense in accordance with the staff handbook
- Postage, utilities, rents, and lease contracts
- Registration fees for conferences attended
- Refunds for return of payment previously made via credit card
- Invoices that carry discounts if paid prior to or that carry a penalty if paid after the next semi-monthly review and approval process
- Refunds for staff development fees paid according to the registration refund policy
- Scheduled cash transfers to the flex plan administrator and to the self-funded medical insurance provider
- Prepayment of airline tickets and conference registrations

**Accountability Overview**

Each month, one Board member will audit and review bills paid since the last Board meeting. The Board member responsible for audit and review shall present to the Board for approval a monthly financial report. It must include a summary of all payments made by Heartland AEA.

Administration will use the following process for semi-monthly payments:

1. Chief financial officer or business manager examines claims and verifies bills.
2. Board secretary reviews and approves payments.
3. Chief administrator (or designee) reviews and approves payments.

4. Upon approval, the business office issues payments due.
5. The Board receives a list of payments at the next regular board meeting.

Legal Reference:

Love v. City of Des Moines, 210 Iowa 90, 230 N.W. 373 (1930).

281 I.A.C. 12.3(1).

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