

WASBO

ACCOUNTS PAYABLE CERTIFICATION

PER BADGE PRICE
MEMBERS: \$25
NON-MEMBERS: \$30

AP Badge #1 - Vendor Payments

- Vendor Invoices
- Early Payment Discounts
- Late Payments
- Prepayments
- Federal Excise Tax Exemptions
- Refunds of Revenue
- Internal Controls Over Vendor Invoices

AP Badge #5 - Warrant Voids, Cancellations, and Duplicate Instruments

- Warrant/Check Voids
- Warrant/Check Cancellations
- State Dated Warrants/Checks
- Duplicate Warrants/Check (lost warrants/checks)
- Unclaimed Property Considerations

AP Badge #10 - Unclaimed Property

- Reporting Deadlines
- Due Diligence Requirements
- Reporting Requirements
- Remitting Unclaimed Property to State of WA Unclaimed Property
- Retaining Unclaimed Property at the School District
- Accounting Treatment for Unclaimed Property

AP Badge #2 - Paperless Invoice Processing

- Defining Paperless Processing
- Rules of Scanning and Tossing
- Paperless Processing from Purchase Requisitions to Warrant Certification
- Examples of Processing Paperless

AP Badge #6 - Public Works and Retainage

- Identifying Public Works
- Purpose of Retainage
- Documentation Requirements
- Processing Invoices with Retainage
- Releasing Retainage

AP Badge #3 - Purchasing Cards and Credit Cards

- Definitions of Charge Cards
- Legal Requirements
- Issuing Cards
- Developing Business Process
- Internal Controls
- Payments and Reconciliations

AP Badge #7 - Internal Controls

- Internal Controls Defined
- Risk Assessment
- Internal Control Activities over Vendor Payments
- Segregation of Duties
- Review and Analysis
- Fraud Examples

AP Badge #11 - Sales & Tax Use

- Sales Tax
- Use Tax
- Business & Occupation (B&O) Tax
- Taxable Purchase and Activities
- Nontaxable Purchases and Activities
- ASB Retail Tax Certifications

AP Badge #4 - Employee Travel and Meals

- Employee Travel and Expense Claims
- Expense Claims for Reimbursement
- Daily Travel and Mileage
- Employee Meals
- Overnight Travel
- Travel Advances and Travel Charge Cards

AP Badge #8 - Independent Contractor vs. Employee

- Identifying Independent Contractors
- Identifying Employees
- Regulatory Agencies and Legal References
- Employees as Contractors
- 2008 Early Retirement Retirees
- Accounts Payable Responsibilities

AP Badge #9 - IRS 1099 Reporting

- New Vendors
- TIN Verification
- What to Report
- Independent Contractor Payments
- Medical and Health Care Services
- Attorney Reporting

***INCLUDE SCHOOL ACCOUNTING I TO EARN CSBS - ACCOUNTS PAYABLE**

CLICK HERE FOR ADDITIONAL INFORMATION!