



PARK COUNTY, COLORADO Voucher Policy

Effective Date: February 10, 2026 – if approved

SECTION 1: PURPOSE:

This policy specifically governs the Park County Government policies and procedures regarding the creation and signing of vouchers. Department Heads, Elected Officials and identified employees are expected to take the time to read and understand the entire process before submitting vouchers to the Budget & Finance Department. Additional details regarding specific processes and procedures will be provided by the Budget & Finance department.

SECTION 2: APPLICABILITY

This policy shall apply to all employees and elected officials who are responsible for creating and/or signing vouchers.

SECTION 3: POLICY STATEMENT

The Park County Government Voucher Policy establishes roles and requirements needed to process invoices for purchases made by each department. The Park County Budget & Finance department reserves the right to return a voucher to the department's Business Manager or otherwise appointed designee, for correction. All documentation can be requested by the Colorado Open Records Act (CORA) and accurate and timely payments are a priority.

SECTION 4: DEFINITIONS

The following definitions shall apply to this policy:

Voucher – A written statement provided by a department stating the intent to pay an invoice. This will include the vendor, the invoice number, the period the invoice was billed, payment account scheme, invoice dollar amount and a signature from an authorized signer of that department. (Please note that in order to comply with internal controls and proper segregation of duties, the person creating the voucher cannot be the reviewing/signing party.) Vouchers should be reviewed by the Department Head, Elected Official or Department Authorized Signer for correct account coding and availability of budget.

Invoice – A document that charges a customer for goods or services provided.

Statement – A document of multiple invoices owed to the same vendor. [NOT to be used in place of an invoice.] A voucher will be rejected if the only support is a statement. Any exception regarding statements as support will be reviewed and approved by the Budget & Finance Director.

SECTION 5: RESPONSIBILITIES

Business Manager (if applicable, within a department) – The designated employee of a department who is required to complete vouchers and track all invoices and payments coming due. Required to process invoices on a weekly basis for payment the following week.

Department Head, Elected Official or Authorized Signer – The person who reviews vouchers for accuracy and assumes full responsibility for the accuracy of the charges and the amount to be paid. This person will confirm that the invoices are accurate, the account coding is correct and falls within budget. Authorized signer forms should be completed and kept on file in the Budget & Finance office.

SECTION 6: RESTRICTIONS

This segment is to ensure checks and balances for vouchers.

In order to comply with proper internal controls and segregation of duties, the person who completes the voucher (the Business Manager or another designated employee) may NOT be the same person to approve the voucher.

The voucher approver (Department Head, Elected Official, or otherwise designated employee) may NOT be the same person who enters the invoice and creates the voucher. The approving signer must have completed the Signature Authorization form if they are not the director or elected official, and a copy must be on file with Budget & Finance for reference.

Invoices should be processed and vouchers should be turned into Budget & Finance on a weekly basis. Invoices are to be paid as they are received and are NOT to be filed for later processing. This is to ensure that invoices are paid on time and the County remains in good standing. Repeated failures to comply with policy will be reported to the respective Department Head, Elected Official and/ or County Manager, as appropriate, and corrective action may be taken.

Checks for completed vouchers will be cut on Tuesdays. Vouchers that are not completed by the previous Thursday (end-of-day) will not be paid until the following check run.

SECTION 7: AUDITING AND MISUSE/ ENFORCEMENT

All vouchers will be reviewed by the Budget & Finance department to ensure that County procedures are properly practiced. Every voucher MUST be inspected by the Department Head or Authorized Signer for accuracy and verification of budget availability.

The primary purpose of an audit is to ensure the proper expenditure of funds. The secondary purpose is to track data on timely payments, prevent late fees, and keep the County in good standing with our vendors. As a result of the audit, the Voucher Policy may be updated for future use.

The Budget & Finance department will review vouchers as they are submitted, ensuring documentation completeness, compliance with policy, and timely payment.

Auditing may also include an inspection by the external auditor to review for compliance with the County purchasing policy and procedures.

The Budget & Finance department shall return any voucher submitted that fails to meet the requirements outlined in this policy or if an additional rational reason exists and an investigation is necessary.

Any suspected misuse, including unauthorized signatures, failure to submit invoices in a timely fashion, or missing documentation must be reported to the Budget & Finance Director and the Director or Elected official of the department affected. Any misuse may result in disciplinary action, including and up to termination of employment to be addressed with HR in accordance with employment policies.

The privilege to be an Authorized Signer for the County may be revoked at any time by the Administration.

SECTION 11: POLICY & UPDATES

This policy shall be reviewed annually by the Budget & Finance department (or designated fiscal oversight body) and any changes shall be submitted to the BOCC for approval.

This Voucher Policy was adopted by the Board of County Commissioners on the _____ day of March, 2026.

David Wissel Chair, Board of County Commissioners

ATTEST:

(SEAL)

County Clerk and Recorder