


		<b>Policy #</b> <b>1502</b>
<b>Subject:</b> Late Submitted Invoice Policy		
<b>Responsible Department:</b> Finance		
<b>Effective Date:</b> 09/2022		<b>Revision Date:</b> 08/2024
DocuSigned by:  <small>DF677888D344455...</small>		
<b>David Villanueva</b> <b>County Executive</b>		
DocuSigned by:  <small>ECC459D0AF44478...</small>		
<b>Sylvester Fadal</b> <b>Deputy County Executive</b>		
Signed by:  <small>04B8469C474045F...</small>		
<b>Chad Rinde</b> <b>Director of Finance</b>		

**1. Purpose**

The purpose of policy is to establish requirements for the payment of invoices that are not timely submitted.

**2. Authority**

- Sacramento County Code 2.56
- County Executive

**3. Scope**

This policy applies to Sacramento County (County) invoice payments.

**4. Policy**

It is the policy of the County that all departments are responsible for presenting invoices for payment in a timely manner.

In accordance with this policy, late submitted invoices may only be approved based on good cause, such as a lost previously submitted invoice or a County error. Invoices submitted beyond one year from the date of completion of services or receipt of goods are considered late.

## Late Submitted Invoice, Policy #1502

As a best practice, all contracts must require vendors to either submit invoices on a specified periodic basis or within 30 days after completion of services or delivery of specified goods. This includes but is not limited to Board Approved (PURB) contracts, Delegated Authority contracts (including Delegated Purchase Orders (DPO)) as well as contracts issued through the County's Purchasing Agent.

### Late Submitted Invoice

When a department submits a late invoice, the Director of the department that is submitting the late invoice shall provide in writing a signed memo documenting the details surrounding the late submitted invoice and a good cause justification for payment.

The Department submitting the late invoices shall obtain approval as follows:

- A. \$10,000 and under – Department Director
- B. \$10,001 to \$50,000 – Director of Finance (DOF) and Director of General Services (DGS)
- C. \$50,001 to \$100,000 – Deputy County Executive with DOF and DGS concurrence.
- D. Amounts greater than \$100,000 – Board of Supervisors.

Invoices without the appropriate level of approval shall not be processed for payment.

## **5. Review**

Review annually and revise for any changes in guidance from the authorities above.