

Department: County Management

Program Contact: Tsultrim Yehshopa

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Executive Summary

Central Accounts Payable (AP) provides customer service to departments and expert support in payment processing, travel and training, procurement card administration, auditing and data integrity, and supplier master file management. Additionally, AP provides leadership and support to the creation, revision, and application of County Administrative and Financial Procedures.

Program Description

Central Accounts Payable (AP) processes approximately 140,000 vendor invoice payments and refunds annually. This includes check payments, electronic payments and intergovernmental funds transfers. AP administers the purchasing card program and facilitates the establishment and monitoring of petty cash accounts countywide. AP coordinates the year-end expenditure accruals and conducts internal audits of AP functions while ensuring that vendor payments are paid in an accurate and timely manner and are compliant with applicable internal controls, administrative procedures and government accounting practices.

AP coordinates/prepares documentation for external audits and is responsible for maintaining accurate vendor records for payment and tax reporting purposes. The program also establishes and communicates clear and uniform county administrative practices and procedures related to AP functions. In addition, the team provides one-on-one technical assistance/training and also hosts information forums and periodic finance related user-group meetings for the purpose of informational updates, group training, and peer/professional support which ultimately contribute to staff competencies.

Central Accounts Payable plays a critical role in the County's support to the community by ensuring that payments to suppliers are completed timely and accurately. Many of these payments are going to local organizations that are providing services to our most vulnerable residents. Central AP strives to provide support to all our suppliers in a respectful, caring, and equitable manner, and helps promote the success of County operations through continuous process improvement, leveraging technology to evolve the AP function from a paper intensive payment process to a more sustainable, electronic payment system.

Performance Measures

Measure Type	Performance Measure	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Output	Payments processed	144,121	139,000	144,000	145,000
Outcome	Percent of Invoices paid on time within standard NET 30 payment terms	91%	93%	90.74%	93%
Outcome	Percent of total payments that are electronic	84%	85%	85%	85%

Performance Measures Descriptions

Payments processed is the total of all invoices paid regardless of type, check, electronic, procurement card, Multco Marketplace. Net payment is due 30 days after receipt of original invoice. Payments that are electronic are non-check methods such as Automated Clearing House (ACH), ePayables, procurement cards, and Multco Marketplace cards and rent assistance have often been paid via check and have impacted this performance metric.

Legal / Contractual Obligation

Tax Information Returns (i.e. 1099 MISC, 1099 INT, etc.) are mandated by the Internal Revenue Service code as described in Sections 1.6001-1 through 1.6091-4. Failure to comply would result in the County being assessed penalties and fines.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2024	2024	2025	2025
Personnel	\$1,176,629	\$0	\$1,252,004	\$0
Contractual Services	\$1,950	\$0	\$3,000	\$0
Materials & Supplies	\$10,049	\$0	\$14,299	\$0
Total GF/non-GF	\$1,188,628	\$0	\$1,269,303	\$0
Program Total:	\$1,188,628		\$1,269,303	
Program FTE	7.60	0.00	7.60	0.00

Program Revenues				
Other / Miscellaneous	\$325,180	\$0	\$335,500	\$0
Total Revenue	\$325,180	\$0	\$335,500	\$0

Explanation of Revenues

This program is supported by General Fund revenues.

Rebates are the only Central Accounts Payable revenue. Rebates, received from U.S. Bank, Bank of America and this year from Amazon also are based on the level of annual spending in each of the bank's credit card programs. The majority is from Bank of America's purchasing card program; rebates from BOA are generally 1.4% of total value of transactions processed annually. Where practical, Multnomah County maximizes the use of electronic card payments to leverage rebates back to the County.

Significant Program Changes

Last Year this program was: FY 2024: 72002 FRM Accounts Payable