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SOP Number: 113
SOP Name: Accounts Payable Processing
Version: 1
Updated on: 01/01/2025

Standard Operating Procedure

OVERVIEW

SOP NAME	SOP NUMBER	EFFECTIVE DATE
Accounts Payable Processing	113	February 23, 2025
PREPARED BY	VERSION NUMBER	LAST UPDATED
Name of the person who created this procedure	1	February 23, 2025

PURPOSE	Efficient accounts payable processing ensures vendors are paid on time, avoids late fees, strengthens vendor relationships, and helps businesses manage cash flow. A structured approach also prevents errors and fraud.
SCOPE	<p>This procedure covers:</p> <ul style="list-style-type: none">• Invoice receipt and verification procedures• Approval workflow for payments• Payment processing methods (ACH, checks, credit card)• Record-keeping and reconciliation• Fraud prevention and internal controls
INTENDED USERS	<ul style="list-style-type: none">• Accounts Payable (AP) team members• Finance department staff• Accounting managers• Business owners responsible for financial oversight
FREQUENCY	<ul style="list-style-type: none">• Invoice processing should occur daily to prevent delays.• Payments should be scheduled based on vendor terms (e.g., net 30, net 60).• Reconciliation should be conducted monthly to ensure financial accuracy.

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