

Accounts payable workflow checklist

From supplier invoice receipt to a recorded accounting outcome. A process reference for AP teams, accounting firms and finance BPOs. No registration is required.

Stage / owner	Check before advancing	Retain the outcome
1. Receive / AP	Retain the invoice and original attachment; identify the entity.	Source file and intake reference.
2. Identify / AP	Confirm supplier, invoice number, date and document boundaries; check for duplicates.	A separate bill with source-page links.
3. Validate / AP + receiving	Reconcile lines, tax and totals. PO: compare order, receipts and prior consumption. Non-PO: confirm policy and business purpose.	Passed controls or a named exception.
4. Code / accountant	Apply that entity's vendor, GL, tax and dimensions. Route ambiguous treatment to the reviewer.	Accounting context and correction history.
5. Approve / named approver	Resolve material blockers and obtain approval under the applicable policy.	Approval authority, time and evidence.
6. Post / AP + integration owner	Submit the approved payload; verify the returned bill ID. Reconcile an uncertain write before retrying.	Accepted record ID or an owned failure.
7. Reconcile / AP + treasury	Check ledger and payment-system status; keep payment execution authority separate.	Open or settled state and reconciliation evidence.

When the workflow stops

Missing receipt: receiving supplies the missing evidence; posting remains blocked.

Arithmetic mismatch: AP checks the source and corrects the amount; approval is not a substitute for a valid control.

ERP rejection or timeout: the integration owner retains the error and reconciles whether the write succeeded before retrying.

Measure the whole boundary: human touches, active minutes, rework, approvals and accepted outcomes. A captured field is not a posted bill. Recording payment state does not move money.