Accounts payable invoice approval checklist

Run this before you approve a vendor invoice for payment. It covers the three things that matter: that the invoice is genuine and not a fraud or duplicate, that the details and amounts are correct, and that it's properly approved and recorded. Work through it in order before you release payment.

Confirm it's genuine

- [ ] The vendor is a known, approved supplier
- [ ] The bank or payment details match what you hold on file for this vendor; verify any change with the vendor through a known channel
  Why: a changed bank account on an invoice is the signature of payment-redirection (business email compromise) fraud
- [ ] This invoice number hasn't already been paid
  Why: duplicate invoice numbers are the most common cause of double payment
- [ ] It matches an authorized purchase order, and the goods or services were actually received
  Why: the PO + receipt + invoice three-way match is the core AP control

Check the details

- [ ] It's billed to your correct legal entity and address
- [ ] The tax is correct and you're not paying tax you can't reclaim or shouldn't be charged
- [ ] The currency, line items, and total are right and the math adds up
- [ ] The payment terms and due date are clear, so you pay on time, not early or late

Approve and record

- [ ] It has the required internal approval or sign-off for the amount
- [ ] It's coded to the right account, cost center, or project
- [ ] It's recorded in your system and queued for payment on the right date

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