



# OBM

## Memorandum

April 27, 2007

TO: Fiscal Officers, All State Agencies

FROM: Aaron Erickson,  
Deputy Director

A handwritten signature in black ink, appearing to be "A. Erickson".

SUBJECT: Voucher Audit Process

Effective July 1, 2007, only vouchers for account codes on the attached list will be pre-audited by OBM. All other vouchers, whether through direct data entry or by interface, will be automatically approved in OAKS. Copies of invoices for vouchers that are identified for pre-audit will be submitted to State Accounting for review and approval. Agencies will be contacted to submit support documentation for transactions that will be post-audited. Detailed information about the post-audit procedure will be sent by June 1, 2007, and will also appear in the new State Accounting Process Manual (formerly known as the I-AM) to be released this June.

### **Scanned Support Documentation**

Agencies currently scanning in CAS will scan support documentation in OAKS. The agency must scan all invoices for all transactions.

### **Paper Support Documentation**

Agencies currently processing paper vouchers will continue to submit paper support documentation in OAKS for the vouchers with pre-audit account codes. If a voucher has multiple coding lines with different account codes the transaction will require OBM approval if at least one of those lines has a pre-audit account code. If a voucher has a pre-audit account code, agencies will submit copies of invoices after the voucher has passed all necessary levels of agency approval to OBM for review. The agency Business Unit and voucher ID must appear on the front of each invoice. OBM will provide stamps to agencies for this purpose.

### **Post-Audit**

Agencies that are processing paper invoices will be notified to submit paper support documentation to State Accounting for transactions that are identified for post-audit. Fiscal Officers will be notified regarding the results of the audit and any corrective action to be taken.

If you have questions about this process, contact Judy Johnson at 466-1569 or e-mail at [judy.johnson@obm.state.oh.us](mailto:judy.johnson@obm.state.oh.us).

## Pre-Audit Account Codes Effective 7/1/2007

OBJECT	SUB OBJECT	ACCOUNT	DEFINITION
208	none	520800	Misc. consumable products
217	*	521701-521704	Wearing Apparel
219	*	521900	Minor Equipment and Supplies
225	03	522503	Vehicles – Parking and Storage
225	04	522504	Vehicles – Parking and Storage (OBA)
271	*	524402 – 524413	Moving Expenses
283	03	527101 – 527104	Electronic Data Processing Machines
283	04	528303	Advertising Promotional - Service
288	04	528804	Advertising Promotional - Supplies
291	*	529101 - 529106	Awards
293	*	529301 - 529305	Hosting Meetings/Memberships
297	*	529701 - 539704	Medical Expense and Damage Claims/State Employees
298	*	529820 - 529829	Miscellaneous Expenses
299	06	529906	Subpoena and Witness Fees
299	09	529909	Petty Cash Replenishment under \$25
299	10	529910	Petty Cash Replenishment – Lost or Stolen
299	14 thru 28	529914-529928	Petty Cash
368	*	536801-536803	Recreation Equipment
707	none	570701	Personal Service (Capital)
707	none	570795	Data Processing – Personal Service - Travel
904	none	590400	Voided Warrants ORC 117.47
906	none	590600	Voided Warrants (Distribution Fund Only)
913	01	591301	Debt Service - Travel
952	none	595200	Loans to Agencies – To Be Repaid
953	none	595300	Transfer of Cash Between Agencies and/or Funds (ISTV)
961	none	596100	Petty Cash Fund – Establishment or Increase
963	none	596300	State Assistance – Interagency/Interfund
Class 23	*	523001 - 523500	Travel
Class 30	*	530100 - 530500	Food Handling Equipment
Class 13	*	511501 - 519595	Personal Service
Class 15	*	512201 - 514799	Awards, Prizes, Bonuses, and Other

\* All sub-objects