



Memorandum

June 7, 2007

To: Fiscal Officers of All Departments, Agencies Boards and Commissions

From: Dawn Gatterdam 
Administrator, State Accounting

Subject: Voucher Post Audit Procedures Effective July 1, 2007

Vouchers that do not include pre-audit account codes, whether through direct data entry or by interface, will be post-audited and not be routed to OBM for approval in OAKS. Agencies will be contacted to submit support documentation for transactions that will be post-audited by OBM. Agencies will submit invoices to State Accounting only if requested for the post audit.

The OBM State Accounting Voucher Review Staff will notify the Chief Fiscal Officer of a state agency which transactions have been selected for post audit. The email request will include the voucher ID, invoice number, approval date, vendor name, and invoice amount.

- 1) The agency will gather copies of the necessary invoice copies and appropriate supporting documentation. Do not send originals. The information provided must fully support the transaction.
- 2) Support documentation must be clipped to the invoice. The agency Business Unit and Voucher ID must appear on the front of each invoice (see attached example). If there is not space on the front of the invoice, include a blank sheet of paper at the beginning of the supporting documentation stamped with the Business Unit and Voucher ID. Rubber stamps for this purpose are being provided by OBM. (see the attached invoice example)
- 3) The agency will submit the completed packets within five business days of State Accounting's request to:

Post Audit Voucher Review
Office of Budget and Management
State Accounting, 34th Floor
30 East Broad Street
Columbus, Ohio 43215

- 4) Vouchers will be reviewed according to all applicable laws, rules, policies, and State Accounting procedures. State Accounting will contact the agency if additional information is required. The agency must submit requested information within two business days.
- 5) Materials must be sent to State Accounting will not be returned to the agency.
- 6) The Voucher Review Section of State Accounting will email a summary of the audit results to the Agency Chief Fiscal Officer.

Miscoding vouchers to avoid pre-audit and/or failure to promptly submit requested supporting documentation for post-audit may result in a requirement that all of the agency's vouchers be pre-audited by OBM before posting.

For questions about this process e-mail Judy Johnson at 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

