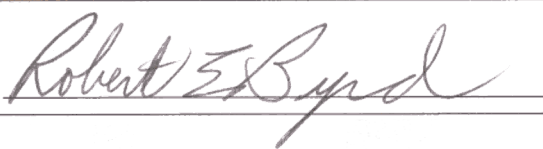




County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL



AUDITOR-CONTROLLER

		SUBJECT: PROCESSING VOUCHERS
SECTION:	8	CATEGORY: Accounts Payable
POLICY NUMBER:	802	
REVISED/	10/07/05	APPROVED BY: 

PURPOSE: To provide uniform instructions for processing payment vouchers.

SCOPE: Applies to all County departments, agencies, special districts, and authorities—collectively referred to as “entities”—that are governed by the Board of Supervisors or that are considered part of the County reporting entity.

POLICY: The guidelines for processing vouchers described below must be adhered to for the expeditious processing of payment vouchers. The responsibilities of the departments and of the Auditor-Controller’s Office (ACO) are described separately. Vouchers not meeting the requirements set forth below will not be approved for payment and will be returned to the department for correction and resubmission to the ACO.

PROCEDURES:

Definitions

Express vouchers are used for single line, non-PO invoices and refunds. Invoice header and line information are on one panel.

Standard vouchers are used for multi-line, non-PO invoices and refunds. Invoice header and line information are on separate panels.

Purchase order vouchers are used for invoices matched to a purchase order and/or contract.

Adjustment vouchers are used to adjust existing voucher dollar amounts or linking the correction voucher to the original voucher.

Journal vouchers are used to adjust or correct accounting string entries on existing vouchers and linking the correction voucher to the original voucher.

Voucher register report is a listing of all vouchers processed by department batch and by business unit.

Outstanding voucher report is a private query to identify vouchers in denied and/or pending status.

Department’s Role

- 1) Enter invoice information into PeopleSoft Financials as an Express, Standard, Purchase Order, Adjustment, or Journal voucher.
- 2) Payment schedule dates will automatically default based on vendor terms. The defaulted schedule date can be changed by a manual override entry.
- 3) Run budget checking (BCM) on the completed voucher.
- 4) Review budget checking for errors and correctness.

- 5) For purchase orders, run the matching process.
- 6) Print voucher register report. Attach the back-up documentation to the voucher report for the listed vouchers. Examples of appropriate back-up documentation are:
 - Original invoice
 - Copies of BOS approved Form 11
 - Registration forms for conferences, training, etc.
 - Travel authorization forms (refer to SPM Prior Authorization Requirement for Payment of Travel expenses).
 - Summary pages from contracts
 - Any other acceptable and approved back-up documentation. If in doubt about the appropriateness, please contact the ACO for approval.
- 7) Information requested to be remitted with the warrant should be submitted with the voucher and indicated as such. A vendor copy must be attached to the original voucher, marked V/C on the copy and by selecting the handling code (VC) selection on the schedule payment panel.
- 8) Review voucher information and re-edit if necessary.
- 9) Submit voucher register report with the back-up documentation to your departmental approver for approval prior to submission to the ACO.
 - Refer to department approval process procedures.
 - Department approver approves the voucher.
 - Once all vouchers have been approved in PeopleSoft, the department approver will sign the voucher register report and attach the back-up documentation.
 - Submit the signed voucher register report and back-up documentation to the ACO.
- 10) Attach one of the following batch cover sheets to the applicable voucher batch:
 - **Regular Voucher Batch cover sheet**
 - a) Complete all requested information.
 - b) Attach the regular cover sheet to the batch as follows – 1) Regular cover sheet, 2) Voucher register report, 3) Voucher detail.
 - c) Submit to the ACO for processing.
 - **Overnight Rush Voucher batch cover sheet**
 - a) Complete all requested information.
 - b) Attach the overnight rush cover sheet to the batch as follows – 1) Overnight rush cover sheet, 2) Memo, 3) Voucher register report, 4) Voucher detail.
 - c) A justification memo explaining the reason for the overnight rush MUST be attached to each overnight rush voucher request.
 - d) Submit to the ACO for processing.
 - **Adjustment / Journal Voucher Batch cover sheet**

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- a) Complete all requested information.
- b) Attach the adjustment / journal cover sheet to the batch as follows – 1) Adjustment / Journal cover sheet, 2) Voucher register report, 3) Voucher detail.

Note: If the departmental approver does not approve a specific voucher, that voucher will not appear on the ACO approved list and will not be available for the ACO to approve.

- 11) Prior to the month-end close process, it is recommended that departments run an outstanding voucher query to identify and eliminate vouchers in pending status (see outstanding voucher report).

Auditor-Controller's Office (ACO) Role

- 1) Review documentation received from the departments.
 - Regular, Adjustment, Journal, and Overnight Rush Voucher batches
 - a) Verify that all required voucher documentation has been received.
 - b) Return incomplete voucher batches to the department for correction and re-submittal.
- 2) ACO audit approver verifies appropriateness of vouchers and back-up documentation per County Board Policy Manual and Standard Practice Manual guidelines depending on the type of expenditure.
- 3) If all voucher requirements are met the voucher is then approved for payment.
- 4) If voucher requirements are not met, the voucher is denied. Upon denial, the voucher becomes visible in PeopleSoft's departmental approver panel.
 - At this point the voucher will not be visible on the ACO approver panel until it is corrected and re-approved by the department.
- 5) Unresolved vouchers in denied status are forwarded to the denial desk.
 - Department is notified by email and phone message for vouchers in denied status.
 - Once corrected and department re-approved, the ACO will review for appropriateness as described in steps 1-3 above and if the requirements are met it will be processed for payment.
 - Voucher and supporting documentation will be returned to the department after 5 days in denied status.
- 6) During the month-end close process, the ACO will run an outstanding voucher query listing all vouchers in pending status and notify departments for resolution of pending vouchers.
- 7) Prior month vouchers in pending status, after month-end close, will be deleted and voucher documents returned to the department to be re-entered in the current month.

REFERENCES:

California Government Code, Section 26881

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