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| --- | --- |
| Agency: Click here to enter text. | |
| Preparer(s): Click here to enter text. | Date: Click here to enter text. |

Risks: State resources will be lost or stolen through unauthorized/improper expenditure. State procurement requirements will not be followed. Accounting for expenditures, payables and disbursements will be inadequate for the purposes of accountability, financial reporting, and compliance with laws, regulations and state policies.

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| --- | --- | --- | --- | --- |
| YES | NO | \*N/A |  | CHECKLIST QUESTION |
| □ | □ | □ | 1. | Are appropriate staff members familiar with the *State Administrative and Accounting Manual* (SAAM) policies on purchasing and disbursements including Sections 85.32 Goods and Services Expenditures, 85.36 Disbursement Processing, 50.10 Annual U.S. Information Returns, Chapter 10 Travel, and Liabilities Sections 85.70, 85.72, and 85.74? |
| □ | □ | □ | 2. | Are appropriate staff members familiar with state procurement laws and regulations? |
| □ | □ | □ | 3. | Are the duties of initiating purchases, receiving purchased items, processing invoices for payment, and reconciliation with the underlying accounting system separated between two or more employees? |
| □ | □ | □ | 4. | Are staff responsible for coding expenditures familiar with coding requirements and using system reports to support payment processing |
| □ | □ | □ | 5. | Are contracts and leases approved by appropriate parties prior to the effective date? |
| □ | □ | □ | 6. | Is management’s review of AFRS, reconciliations, and supporting documentation properly documented? |
| □ | □ | □ | 7. | Are vendor invoices processed timely? |
| □ | □ | □ | 8. | Are all invoices independently reviewed for completeness, accuracy, and agreement to supporting documentation (receiving reports and purchase orders) before approval for payment? |
| □ | □ | □ | 9. | Do all vouchers receive appropriate supervisor approval before payment to ensure goods/services are allowable and that there is sufficient budgetary authority for the payment? |
| □ | □ | □ | 10. | If the invoice inappropriately does not include applicable taxes, is it noted for use tax payment prior to payment? |
| □ | □ | □ | 11. | Are returned purchases controlled in such a manner to ensure that the agency receives the credit or refund due? |
| □ | □ | □ | 12. | Are vendor invoices and travel reimbursements controlled in such a manner as to prevent duplicate payment? |
| □ | □ | □ | 13. | Does the appropriate management staff approve the issuance of purchasing cards? |
| □ | □ | □ | 14. | Does the agency obtain supporting receipts for purchase card transactions? |
| □ | □ | □ | 15. | Are purchasing card transactions reconciled and approved timely? |
| □ | □ | □ | 16. | Does staff processing travel ensure that appropriate authorization is obtained for travel as applicable? |
| □ | □ | □ | 17. | Does the approver verify that travel was authorized before the travel occurred as applicable? |
| □ | □ | □ | 18. | Are travel advances properly approved? |
| □ | □ | □ | 19. | Are travel advances settled timely? |
| □ | □ | □ | 20. | Does management monitor expenditures in relation to allotments on a monthly basis to ensure budgetary restrictions are not exceeded? |

\*N/A - Not Applicable

Comments/Compensating Controls:

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Monitoring – ongoing/separate evaluations:

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Summary:

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