

INVOICE REVIEW CHECKLIST

ALL INVOICES: Should be scrutinized in conjunction with the Invoice Entry Proof List. Confirm: Vendor Name, Address, Invoice Number or other Unique Identifier, and Amount Owed prior to submitting the batch for payment.

- ✓ **EACH INVOICE** should be analyzed to ensure the expenditure has **PROPER PUBLIC PURPOSE**.
Which is defined as “An expenditure which has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants; and the primary goal of the expenditure is to further a public purpose”.
- ✓ Alcoholic beverages and Entertainment cannot be purchased with taxpayer funds.
- ✓ Invoices must be either an original or a certified copy of the original. If the invoice consists of multiple pages, all pages must be submitted when payment is requested. Faxes are not considered originals.
- ✓ Invoices must contain a remit address; if one is not provided by the vendor, the agency is responsible for penning it on the front of the invoice.
- ✓ Invoices should contain line item detail; summary invoices or statements are not acceptable. If an invoice references a contractual agreement, the pages of the contract that relate to the expenditure or the AOS Supplemental Language must be provided with the invoice.
- ✓ If the original invoice amount owed has been modified, a written and signed explanation is required.
- ✓ Each invoice must be marked ‘**RECEIVED**’ with the date the goods and/or services were received/provided and initialed or signed, or have some other form of approval/acknowledgement.
- ✓ Every invoice paid by Purchase Order, must list the one(s) being utilized on the invoice.
- ✓ If an invoice is split between multiple purchase orders, the purchase order numbers and corresponding amounts must be legibly printed on the invoice. A calculator tape, verifying the sum, should be stapled or taped to the front of the invoice in an area that does not block any pertinent data.
- ✓ Do not pay Ohio sales tax; Franklin County is tax-exempt from this type of tax. Municipal and/or Hotel Taxes need to be paid. Reimbursements that include taxes should consist of the entire outlay.
- ✓ Discounts should always be applied and substantiated with an attached calculator tape.
- ✓ Credit Memos should be keyed separately and not subtracted from the original invoiced amount. Credits must be accompanied with expenditures that exceed their amount, and the separate check box in MUNIS must not be selected.
- ✓ Handwritten invoices with more than one item must include a calculator tape attached to an area of the invoice that does not cover pertinent information to ensure the mathematical accuracy of the vendor.
- ✓ Multiple invoices for the same vendor must be keyed separately in MUNIS and may not be combined.
- ✓ Expenditures not utilizing a Purchase Order must follow the Commissioners’ Direct Voucher policy.
- ✓ Payments should be made for current charges only. (Exceptions may be made for utilities.)
- ✓ Verification of review for personal phone calls must be indicated on the front of all cell phone invoices; write “no personal calls” or note the calculated value of those calls next to the reviewer’s initials. Cell phone invoices for data usage should indicate “data plan only” on the front of the invoice.
- ✓ All over night travel invoices must be accompanied by a completed and approved travel authorization form. Confirm your agency’s travel policy is being adhered to, prior to submittal to avoid delays.
- ✓ Invoices for payment of registration fees (seminars, conferences, meetings, training, etc) must also include a copy of the registration form or brochure to verify the date(s), time(s), location, attendee(s), meal(s) (and menus, if applicable) provided, and registration fee(s).
- ✓ Invoices need to be stapled together if in excess of a single page, stapled to a standard sheet of paper if smaller than 8 ½ x 11, and folded if larger than 8 ½ x 11 for ease of filing.

- ✓ Confirm your agency's meeting/amenity policy(s) is being followed when payment for provisions is requested. Payment for food/drinks must include a list of the attendees and a description of the business purpose of the purchase.
- ✓ Invoices should be arranged and submitted in alphabetical order, according to the Invoice Entry Proof List.
- ✓ Invoices with attachments need to be keyed separately than those without attachments. The attachment should be stapled to the back of the original. If the remit address is extracted from an invoice when the attachment is detached, a photocopy with the address needs to be stapled to the torn original. If the attachment is larger than 1 page, it should be stuffed into a pre-addressed envelope and the envelope is then attached to the original invoice.

THE INVOICE ENTRY PROOF LIST: Should be reviewed by the originating agency to reduce the number of invoices that are returned by the Auditor's Office for correction. The report should be submitted outward facing on top of the batch of invoices and printed alphabetically. Any writing on the report, such as HOLD, ACH, etc should be done in **RED** ink in the upper left-hand corner only. The rest of the report is utilized by Accounts Payable and should not be inscribed on. Prior to submitting please ensure:

- ⊙ Paper Warrant batches should not contain vendor numbers that begin with an "8" or in the "30000" range.
- ⊙ Vendors created in the '**800000**' range are reserved for electronic payment. Key those invoices in a separate batch marked '**ACH**' in the upper left-hand corner of the report.
- ⊙ Vendors created in the '**30000**' range are reserved for payments between county agencies. Key those invoices in a separate batch marked '**INTCTY**' in the upper left-hand corner of the report.
- ⊙ If Object code '**54xxxx**' is utilized, key those invoices in a separate batch marked '**CAPITAL ASSET**' in the upper left-hand corner of the report.
- ⊙ Invoices requested to be held for pick-up need to be keyed in a separate batch marked '**HOLD**' in the upper left-hand corner of the report. Unless the payment is for a predetermined authorized exception, a printed e-mail approving the hold from Accounts Payable must accompany the batch.
- ⊙ Invoices requested to be paid by Wire Transaction need to be in a separate batch marked '**WIRE**' in the upper left-hand corner of the report.
- ⊙ The Vendor's Remit address on the Invoice Entry Proof List should always reflect '**00000**'. The only exception to this rule is for IRS Tax Levy payments. Key those invoices in a separate batch and select Remit '**00001**'; write '**IRS LEVY**' in the upper left-hand corner of the report before submitting it.
- ⊙ Invoices requested to be paid by Direct Disbursement need to be in a separate batch marked '**ACHDBT**' in the upper left-hand corner of the report.
- ⊙ Most Payments should be made against a purchase order. Exceptions include using a direct voucher for non-recurring expenses, refunds or reimbursements to vendors/clients, credit memos, or paying the invoice using an agency fund (org begins with an '8' and consists of only four digits).
- ⊙ Make use of the Separate Check option in MUNIS for Payments to the same vendor that should not be combined into single check. (for example: utilities)
- ⊙ The 'EXCEEDS PO BY' column should always equal '**.00**'.
- ⊙ The Payment Authorization form must be on agency letterhead with the **batch number highlighted** and an authorized signature is present. It should be stapled back-to-back to the Invoice Entry Proof List. Please ensure that when stapled, the paperwork is fastened in the upper left-hand corner of the Invoice Entry Proof List, so that the report may be reviewed like a book.
- ⊙ A calculator tape including the total amount owed, the number of invoices, date and keyer's initials should be stapled to the upper left-hand corner of the Payment Authorization Form.
- ⊙ Clip or rubber band invoices together with the Invoice Entry Proof List. Keep in mind if ACH, WIRE, DIRECT DISBURSMENT & INTRA-COUNTY payments have attachments, they will need to be mailed independently from the paying agency.