

County Auditor's Office

Batch / Prepaid Check Review Procedure (revised March 2016)

Internal Auditor

- Is the invoice approved with a signature by an individual with the necessary authorization levels?
- Does the invoice provide a sufficient amount of detail to support the expenditure?
- Do the fund, org and object combination appear reasonable?
- Does the expenditure appear to serve a legitimate County purpose?
- Does the invoice include charges for sales taxes?
- Add to Auditor's invoice list all property purchased in excess of \$1,000
- Does the invoice appear genuine and unmodified?

County Auditor or Chief Deputy Auditor

- For invoices paid from October through February does the fiscal year cut-off appear correct?
- If applicable has the expenditure been approved utilizing the guidelines contained in the most current purchasing policy?
- For checks to be returned to department does explanation provided appear reasonable?
- Have unique expenditures such as partial fixed asset purchases, lease payments, debt payments, etc. been entered into Munis correctly?

I have reviewed the batch/prepaid transaction support in accordance with the above policy.

Signature

Date