



OBM

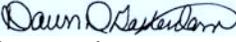
Ted Strickland
Governor

J. Pari Sabety
Director

Memorandum

June 29, 2007

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

From: Dawn Gatterdam 
Administrator, State Accounting

Subject: Updated Voucher Pre Audit Procedures Effective July 1, 2007

Vouchers that include pre-audit account codes, whether through direct data entry or by interface, will be routed to OBM for approval in OAKS. The list of pre-audit account codes is attached.

1. The agency will submit copies of the necessary invoices and appropriate supporting documentation. Do not send originals. The information provided must fully support the transaction.
2. Support documentation must be attached 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.
3. The agency will submit the completed packets once the transaction is saved and the voucher number is assigned.

The completed voucher packet should be sent to:

Pre 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.
5. Materials sent to State Accounting will not be returned to the agency.
6. The Agency Voucher Processor will be notified by e-mail of any errors or problems with the vouchers that will prevent further processing.

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) |
| 244 | 02 thru 13 | 524402 – 524413 | Moving Expenses |
| 271 | * | 527101 - 527104 | Electronic Data Processing Machines |
| 283 | 03 | 528303 | Advertising Promotional - Service |
| 283 | 04 | 528304 | 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