# Agency Pre-Audit Checklist

*The below checklists may be used to assist in confirming that purchase requisitions and/or payment vouchers are complete and contain the required elements. The checklists are intended to assist agencies and decrease the quantity of Audit-identified errors.* ***The checklists are not all inclusive and do not remove DofA Audit Services' responsibility to review payments exceeding agency delegated audit authority against all existing state statutes, regulations, or rules.*** *Payments with Audit-identified errors will be returned to the agency for correction, if corrective action is available. Payments identified to have non-correctable errors will be reported to the agency for future error mitigation. All Audit-identified errors will be recorded for future agency IDPA/IDAA consideration.*

**Requisition and Purchase Order**

- ✓ Has the appropriate purchasing authority been obtained and attached in SMART (i.e. statewide contract, OPC approved purchase requisition from Prior Authorization request, OPC approved agency contract)?
  - Is the contract available for agency use?
  - Are all commodities/services being procured covered in the contract terms or prior authorization request?
  - Is the contract valid and unexpired for the commodities and/or services being procured?
- ✓ Is the purchase requisition and purchase order sufficient to cover the full cost of the payment?
- ✓ Does the requisition or purchase order require any supporting documentation to be added (i.e. task orders, quotes, multi-year agreement approvals, KCI waiver, etc.)?
- ✓ Is the obligation assigned to the appropriate fiscal/budget year as prescribed by PM 14,002 Fiscal Year Closing with Fiscal Year Determination?
- ✓ Is the obligation encumbered in accordance with PM 10,300 Statewide Encumbrance Policy?
- ✓ Expenditure account codes may be reviewed in the PO to ensure the commodity/service being purchased is compliant with PM 7,*002 Uniform Expenditure Account Codes*. Category codes selected in the requisition creation cannot always properly match to the intended expenditure account code, which may require the expenditure account code to be manually adjusted in SMART.

**Payment Voucher**

- ✓ Is the accurate invoice attached and does the invoice support and tie to the payment voucher (dates, rates, amounts, etc.)? Does the voucher require any other supporting documentation?
- ✓ Does the itemized invoice agree with the contracted rates/prices?
- ✓ Is Kansas sales tax included on the invoice and/or voucher?
- ✓ Is the expenditure account code correct on all voucher invoice lines, as prescribed by PM 7,002 Uniform Expenditure Account Codes?

**Agency Approval**

Review the payment voucher and confirm the above is satisfied. If an error is identified, please make the necessary corrections prior to approving the voucher for payment or into workflow.

*If the agency or payment has a lawfully granted exception, the appropriate information should be included on the purchase requisition, purchase order, and/or voucher, as appropriate.*

**Helpful Resources**

- ✓ SMART Job Aids (https://smartweb.ks.gov/training)
- ✓ OAR Policy Manuals and Informational Circulars (https://admin.ks.gov/offices/accounts-reports/state-agencies/finance)
- ✓ eSupplier Contract Search (Procurement and Contracts (ks.gov))
- ✓ OPC Resources and Guidance (https://admin.ks.gov/offices/procurement-contracts/procurement-resources)