

DATE: February 28, 2020
SUBJECT: Attachments in SMART
EFFECTIVE DATE: Immediate
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SUMMARY: Requirements for Attachments in SMART for Payments and Reimbursements

This informational circular serves as a reminder of the documentation required in SMART for payments/reimbursements that exceed the agency's delegated audit authority.

For Accounts Payable (AP) Vouchers:

Vouchers without attached invoices or supporting documentation, or that lack the documentation listed below may be returned to the agency by Audit Services, which would delay the voucher approval process.

Invoices and/or supporting documentation are required to be attached in SMART for all AP vouchers, unless providing the invoice and supporting documentation violates K.S.A. 45-221 or other relevant statutes related to non-disclosure/confidential information. If the invoice cannot be attached due to such statutory exceptions, then Audit Services will check for the following within the comments section of the SMART voucher Invoice Information tab:

- Specific statute that provides the exemption of attaching an invoice (i.e. K.S.A 45-221)
- Dates of service, order date and invoice date for each of the invoiced amounts
- Description of payment (i.e. attorney fees)
- Detailed breakdown of expenses if not itemized by line on the voucher
- Other relevant invoice information (i.e. rates/hours/pricing, etc.) where applicable, for Audit Services to make a reasonable determination
- Detailed reason why the invoice or supporting documentation can't be attached in SMART (i.e. HIPAA violation, ongoing investigation, etc.)
- Travel expense receipts (if applicable)
- Other information that may be necessary to provide sufficient audit trail documentation for Audit Services' review for compliance with statutes, regulations, and accounting policy and standards.

For cell phone bills, Audit Services only requires the cover page/summary page that includes the supplier, amount due, and dates of service.

Audit Services does not require support documents for grant payments, refunds, or P-Card payments to be attached in SMART to the payments. The payment support documents should continue to be maintained at the agency in a file storage method other than SMART.

NOTE: If a contract does not contain a “cost sheet” or prices for what is being ordered and the agency must contact the supplier to obtain a “quote” for the goods or services, Audit Services requires the “quote” be attached to the Header Comments link on the purchase order.

For Travel and Expense (T&E) Reports:

Documents supporting travel and expense reimbursements are to be attached in SMART to the T&E report. These documents include:

- Prior authorization for travel not captured by a SMART Travel Authorization
- Required receipts which support T&E reimbursements
- Conference rate verification, i.e. conference materials
- Information that is not available in SMART

For Contracts and Purchase Orders (PO):

Agency specific contracts and all amendments to those contracts are to be uploaded to the SMART Supplier Contracts module. If an amendment needs to be added to the contract after the contract has been created in the SMART Supplier Contracts, agencies should contact the Office of Procurement and Contracts for assistance. Attaching this information in SMART to the PO or the AP voucher is not sufficient. Please continue to reference state contracts within the voucher when applicable. (See [Procurement Informational Circular 16-04](#) for requirements on capturing contract spend data in SMART).

Prior Authorization (PA) forms that require hand-written approval by the Office of Procurement and Contracts, such as revised PA's, must be attached in SMART to the Purchase Order (PO). All other PA's must follow the Office of Procurement and Contract's policies for attachments in SMART (See [Procurement Informational Circular 11-03](#) for procedures on processing prior authorization requisitions).

SMART System Requirements for Attachments:

- The recommended size limit for a file being attached is 1 MB. (recommend black & white scans only, as color significantly increases the document size).
- Agencies should not attach CAD (Computer Aided Design) files or picture files (examples-.jpg, .tif, .png, or .gif).
- Excel, Word, PDF, or similar files, are appropriate.
- Multiple attachments are allowed (larger files may be broken down into multiple attachments if necessary).
- For vouchers that are interfaced, the agency must attach support documents after the voucher has been created in SMART.
- Avoid attaching documents that do not add value to the transaction.
- System retention for attachment files is expected to be 3 years. This period may be reduced if storage space becomes an issue.

- Agencies should not rely on SMART as the method for meeting record retention policies.

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