
VENDOR WARRANT AUDIT (ACC-W023)
Sacramento City Unified School District

1.0 SCOPE:

- 1.1 This work instruction details the steps to audit the accounts payable (A/P) warrants.

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 Fiscal Analysts/Accounting Services Supervisor

3.0 APPROVAL AUTHORITY:

Approved Signature on File

- 3.1 Director of Accounting Services

4.0 DEFINITIONS:

- 4.1 Warrant – negotiable instrument (i.e., check)
4.2 Warrant Register – Listing of all warrants printed

5.0 PROCEDURE:

- 5.1 Receive warrant register, warrants, and warrant copies from Accounts Payable (See ACC-W034)
- 5.2 Highlight warrants on the register based on any of the following criteria:
- a) Fund 01 and amount greater than or equal to \$15,000
 - b) All other funds where amount is greater than or equal to \$10,000
 - c) Object codes 5800 or 5100 with amount greater than or equal to \$1,000
 - d) Object code 5230 and amount greater than or equal to \$500
- 5.3 Review backup attached to the copies of the highlighted warrants for accuracy of dollar amount, payee, and SCUSD staff approval for payment.
- 5.4 Pull all copies of warrants and attached backup if they are equal to or greater than \$100,000 and match with the physical warrant to obtain the required second signature. Signor should initial and date the warrant register for each warrant reviewed and signed.
- 5.5 For warrants printed in July and August:
- 5.5.1 Highlight warrants on the register in Fund 01 with amounts greater than or equal to \$5,000, and for all other funds where the amount is greater than or equal to \$1,000.
 - 5.5.2 Review invoice dates to ensure that prior year expenses are charged to liability account 9510. If prior year expenses are charged to a current year account, change object code on warrant register to 9510, pull copy of warrant with backup, copy the warrant register page, and give both to the Accounting Services Supervisor (or designee) to correct in general ledger.
- 5.6 After completed, initial and date warrant register and cover sheet on warrants. Return warrants, copies of warrants with backup, and warrant register to Accounts Payable, except for Fund 21. Give copies of warrants with backup for Fund 21 to Fund 21 Fiscal Analyst for filing.

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6.0 ASSOCIATED DOCUMENTS:

- 6.1 Warrant Register
- 6.2 Warrants
- 6.3 Copies of warrants with invoices

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Copies of warrants with attached backup	File cabinet in Accounting Services office; Warehouse	4 years	Discard as desired	No protection required

8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
2/1/06	A	Initial Release
7/14/06	B	Added 9510 criteria and amounts
3/31/08	C	Updated 5.2, 5.4, 5.5, and 7.0

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