

**STATE BOARD OF PSYCHOLOGY OF OHIO  
POLICY AND PROCEDURE MANUAL**

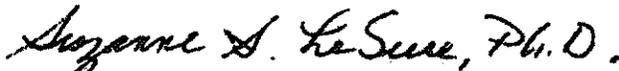
**SECTION 10: ADMINISTRATIVE POLICIES AND PROCEDURES**

**POLICY 10.2 (b): EXPENDITURE PROCESS AND RECONCILIATIONS**

**PRIOR DATES EFFECTIVE: MARCH 1, 2012; NOVEMBER 1, 2010; NOVEMBER 8, 2007; NOVEMBER 26, 2003**

**AMENDED AND EFFECTIVE: APRIL 29, 2013**

**REVIEWED AND APPROVED**

  
\_\_\_\_\_  
President Date

  
\_\_\_\_\_  
Executive Director Date 5/9/13

Reference: ORC 9.312; 123.011; 125.01 to 125.11; 125.17 & 125.19; 123:5-1-01 to 123:5-1-10; 127.16; BOARD MEETING MINUTES 4/29/2013

**POLICY**

It is the policy of the State Board of Psychology that all expenditures will be approved by the Executive Director or designee. Purchasing policies and procedures as specified in the Department of Administrative Services Directive No. 04-21, effective date 11/01/03, included as an attachment, will be part of this policy.

**PROCEDURE**

1. The Executive Director and the Program Administrator 1 (PA1 or "Executive Assistant") are the only staff members authorized to make purchases. The PA1 will have the authority to make office supply purchases under \$300 without the prior approval of the Executive Director. Purchases over \$300 will require the approval of the Executive Director.
2. All invoices, purchase orders, and intrastate payments will be approved and signed or initialed by the Executive Director (or PA1 or a CSA Manager, as designated in the Director's absence) before submission to DAS Central Services for processing.
3. The PA1, in the absence of the Executive Director or in the interest of timely processing may approve invoices, purchase orders, and intrastate payments for the Executive Director. The Executive Director designates the PA1 for these functions through signature authorization procedures as specified by the Office of Budget and

Management.

4. The Executive Director or PA1 shall maintain a database of expenditures by account by fiscal year. Said database shall be reconciled monthly at a minimum to account for all expenditures, by referencing Ohio Administrative Knowledge System (OAKS) reports and/or Budget Overview drill-downs. The expenditures as logged in the Executive Director's internal expenditure log by account shall be reconciled by the Administrative Professional 2 (AP2) or other designated staff against OAKS disbursement reports run by the Executive Director to establish internal controls consistent with a reasonable segregation of duties (eff. November, 2010). After reconciliation, the log book is returned to the Executive Director for review and for logging "posted" or "paid" expenditures.
5. Copies of invoices, vouchers, and warrants shall be maintained by the PA1 or delegated to the Administrative Professional 2 (AP2) to afford additional internal controls and evidence of the expenditure approval process. Copies are also maintained by the Central Services Agency in that division's role as the Board's administrator of financial transactions.
6. An itemized list of all expenses for each quarter will be reported to Members of the Board at each meeting of the Board. This report is compiled by the PA1 or Executive Director.
7. The Board has initiated the following procedures in compliance with the needs and recommendations of the DAS Central Services Agency (CSA):
  - a) Invoices OK'd for payments by the PA1 or Executive Director are handled by the AP2 are then submitted to the Board's Fiscal Specialist at CSA attached to a completed "CSA Payment Request Form." This form shall be completed by the Executive Director or PA1 and shall include: the vendor name and address (if necessary); Fund; Account; ALI; Department; program; and amount of payment. The CSA Payment Request Form shall be signed by the Executive Director or AA3, with the original routed to CSA Fiscal Specialist on the 16<sup>th</sup> floor of the Riffe Center (with a total of 2 copies of the invoice), and a copy retained by the AP2 in an appropriate file by vendor. Requests for payment by EDI are approved by email by the Executive Director, with a copy of the email retained by the AP2.
  - b) Voucher Process: After the CSA Fiscal Specialist receives appropriate requests for the payment of invoices, that person enters the request into OAKS and a voucher is generated. The voucher is routed to the Executive Director's work list in *OAKS Financials*, which is reviewed for new activity generally daily. The Executive Director reviews the work list voucher in comparison to a record of the request in the internal Excel spreadsheet (and in comparison to photocopies of the CSA Payment Request Form and invoice, as necessary), and either approves the voucher or rejects the voucher (e.g., wrong amount vouchered, wrong invoice number). Upon approval of a voucher, the Executive Director updates the internal spreadsheet with the voucher number and date of approval.