

## Department of Administrative Services - State Accounting Enterprise

| Section                                                          | Procedure Number | Page Number | Effective Date |
|------------------------------------------------------------------|------------------|-------------|----------------|
| PRE-AUDIT                                                        | 202.000          | 1 of 2      | July 1, 2012   |
| <b>Subject</b> INTRODUCTION<br>AUTHORIZATION – POWERS AND DUTIES |                  |             |                |

1. Section 8A of the Code of Iowa establishes within the Department of Administrative Services- State Accounting Enterprise (DAS-SAE) the pre-audit function of all claims for which warrants are to be drawn against the State Treasury. Within Section 8A, the Legislature has provided specific duties and criteria which must be met before a claim for goods or services is to be considered valid and a warrant drawn for payment. Among these requirements are the claim:
  - a. Will not be paid for convention expenses or any travel outside the State of Iowa, unless approved by the appropriate Department Head on a Travel Department Authorization (TDA): 8A.512(2);
  - b. Is clearly created as authorized by law: 8A.513(1);
  - c. Has been authorized by an officer of the department with the power to authorize payment of the claim: 8A.513(2);
  - d. Meet all legal requirements, including notice and opportunity for competition if required: 8A.513(3);
  - e. Is in proper form as provided by the Director of Administrative Services: 8A.513(4);
  - f. Is reasonable, proper, and correct and that no part of the claim has been paid: 8A.513(5);
2. "Proper form" as expressed in 8A.513(4) of the Code of Iowa is further expanded in 8A.514 of the Code:

Vouchers/Documents. Before a warrant or equivalent shall be issued for any claim payable from the State Treasury, the department shall file an itemized voucher/document showing in detail the items of service, expense, thing furnished, or contract upon which payment is sought.
3. "Reasonable" and "Proper" as expressed in 8A.513(5) of the Code is set forth in part in Section 11, Chapter 41 of the DAS-SAE Administrative Rules. See Procedure 203.000.
4. The purpose of this manual is to further define the reasonableness and propriety of departmental expenditures, review the preparation of approved documents, and to consolidate all additional rules, policies, and procedures which may affect the payment of a claim for any reason.
5. No part of this manual shall be construed to limit the right of the various departments, boards, or commissions to set additional procedures or impose dollar limitations or other requirements within the limits established by DAS-SAE, provided the following requirement is met:

All intra-departmental rules pertaining to the auditing of claims internally shall be subject to the review and approval in writing by DAS-SAE. See Procedures 203.000 and 204.200(7) for more information. Also see Section 8A.514 of the Code of Iowa.

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6. Collective bargaining contract provisions. Through the collective bargaining process some employees are covered by contracts within the State of Iowa. These contracts may contain unique items or provisions not specifically covered in this manual. DAS-SAE encourages the departments involved to become familiar with the specific contract provisions affecting their employees because the provisions of the contracts will be used for pre-audit purposes. When necessary and applicable, claims against the State will be pre-audited to specific provisions of specific collective bargaining contracts. Any questions regarding contract administration should be directed to your personnel officer at the Department of Administrative Services-Human Resources Enterprise (DAS-HRE).
7. Section 8A.502(13) authorizes DAS-SAE to prescribe all accounting and business forms and the system of accounts and reports of financial transactions by all departments and agencies of the state government other than those of the legislative branch.
8. All claims, documents and correspondence should be sent to:  
Dept. of Administrative Services  
State Accounting Enterprise-Daily Processing  
Hoover Bldg 3<sup>rd</sup> FL

When correspondence is not addressed as above, the possibility exists that mail may be delivered to the wrong section within DAS and processing of the claim may be delayed.