



TO: All Financial Managers AC201104
FROM: Trina Brietske, Daily Processing Program Manager
DATE: March 23, 2011
SUBJECT: Accounting Policy and Procedure Manual Changes

Please share this information with the appropriate personnel.

Below is a summary of changes to the Accounting Policy and Procedure Manual that will go into effect May 1, 2011. These modifications were recommended by the Policy Review Committee and approved by DAS.

For minor changes where the intent of the procedure was not altered, the effective date will remain the same. However, the policy will reflect a page revision date to help ensure that you are using the most recently revised page.

The effective date of the policy changes is May 1, 2011. On that date, the policies presently located online will be *replaced* with these versions. Because claims are audited according to the rules that were in effect *at the time the expense occurred*, you must retain copies of the present policies for use when processing claims with dates occurring before May 1, 2011.

Policies and Procedures are located in the DAS-SAE Accounting Policy and Procedure Manual at this link: http://das.sae.iowa.gov/internal_services/policy_manual.html. The updated policies are **temporarily** located at 001-Updated Documents for your review. These policies will replace the appropriate procedures in the manual on May 1, 2011.

See the following page for a complete description of the policy changes.

Please refer questions to me at (515) 281-4497 or email: Trina.Brietske@iowa.gov.

PROCEDURE	CHANGE
200.000 Table of Contents VII. Employee Expenses	H. Added procedure 220.352-Applicances. I. & J. Renumbered.
210.115 Travel-General-Direct Billing	2.a.(4) Removed with the approval of the Department Head or Designee.
210.220 Travel-In-State-Registration Fees	5. Removed with the approval of the Department Head or Designee.
220.000 Employee Expenses-Table of Contents	H. Added procedure 220.352 – Appliances. I.& J. Renumbered.
220.250 Employee Expenses-Refreshments	3. Clarified beverages and food.
220.300 Employee Expenses-Physical Examinations	1. b. Clarified the results of the test shall not be included.
220.350 Employee Expenses-Employee Productivity and Recognition	1. Added limitations do not apply to Governor Recognitions 1. b. & f. Minor changes. 3. “Appliances” removed and created in new Policy 220.352.
220.351 Employee Expenses-Retirement Expenses	1. \$75 may not be supplemented. 1-4. Clarified Retirement Recognition.
220.352 Employee Expenses-Appliances	New Policy number, information removed from 220.350 to make it easier to locate.
220.400 Employee Expenses-Interview Expenses	2. Clarified with “at a rate not to exceed Board Members”. 3. Clarified notification to interviewees of limitations. 4. Added meal receipts.
240.103 Miscellaneous-Contracts-Lease, Rental, and Maintenance Agreements	1.a., 1.c.(3), 1.c.(4) Minor changes.
240.150 Miscellaneous-Prior Approvals-One Time Approvals	2 & 3 Combined. 4 & 5 Renumbered.
240.155 Miscellaneous-Prior Approvals-Blanket Approvals	6. Added “and returns a copy to department.”

240.170 Miscellaneous-Request for Exception to Statewide Policies-General	3. Removed <u>“and”</u> a photocopy.
240.171 Miscellaneous-Prior Approvals-Request for Exception for Statewide Policies Form	2.f. Changed “in” to “is”. 2.g.(2) Eliminated. 2.g.(3) thru (5) Renumbered 3. Clarified the 3 part form.
240.172 Miscellaneous-Prior Approvals-Statewide Conferences-Table Entries	1. Clarified state sponsored. 2.b. Added #4. “Returns a signed copy”.
240.300 Miscellaneous-Imprest Petty Cash Funds	2. Changed ex to e.g. 3. Added “s” departments
240.350 Miscellaneous-Shorthand Court Reporters	Changed SS# to Vendor Customer #
270.500 Processing-Outdated Warrants	Change in Code of Iowa Section 25.2 4. Updated policy to reflect the 5 year time period.
290.000 Index	Added Appliances 220.352.
295.000 Effective Dates	Added 220.352.