Post Payment Audit

Purpose

Post Payment Audit will allow departments to final approve a Service Payment Request (VP2) document less than an amount designated by the University Comptroller without pre-payment auditing by Accounts Payable (AP) or Contracts Grant (CG) departments.

Policy

Documents that final approve at the department level will be audited for compliance with payment rules on a post-payment basis (random sampling techniques). Payments equal to the designated amount or more, entertainment expense vouchers, payments to individuals, travel vouchers, and other payments as noted below will continue to be pre-audited.

Procedures

Department responsibilities remain unchanged. Documents will continue to be created and reviewed by departmental personnel. Other policies and procedures regarding payments (i.e., received stamps, paying from original invoices, etc.) remain in effect. Supporting documentation will continue to be delivered to Accounts Payable or Contracts and Grants Accounting.

Departments who fail to submit documents or proper supporting documentation will be removed from the Post Payment Audit process after three (3) violations. Reinstatement will be considered at the request of the department head.

Applicability

Applies to all University Departments

Responsible Party

Comptroller