FROM THE OFFICE OF THE COUNTY AUDITOR

A Quick Guide to Documentation

"A house divided against itself, and without proper documentation, cannot stand." Abraham Lincoln

The money that the County uses to purchase goods and services comes mostly from county taxpayers. These citizens, and their representatives in the media, are understandably curious about how their county government spends their money. Almost every week, during the Thursday afternoon public meeting, we give the public a claims list that lists every claim since the last meeting. The list includes the vendor, the amount, and a very brief description, like "Office Supplies". Sometimes, the public wants more information than that. How can they get the information they want?

The Auditor's Office is tasked with auditing County claims. We need to determine if the claim is being paid to the correct vendor, for the correct amount, for a legitimate County purpose, and hasn't already been paid. How can we make those determinations?

The answer to both questions is…documentation.

The questions I get asked most frequently are, "Does every claim need documentation?", "Is documentation only for internal use?", "Who has the best donuts in town?", and "Are there general rules I can use to determine what kind of documentation I'll need for a claim?" The answers are Yes, No, Rosauers, and Yes.

"I find your lack of documentation disturbing," Darth Vader

Every claim does need documentation before it is paid, documentation is needed for the public, not just the Auditor, and I have nothing against Krispy Kreme, I just like Rosauers better. The last question is key, for I think it will help everyone in determining what to use as documentation.

For documentation used on a claim to be sufficient, it must answer four key questions.

1. Who are we paying?
2. How much are we paying?
3. What are we paying for?
4. ***Why is this a legitimate County expense?***

The fourth question is often overlooked but is very important. Think of a travel reimbursement claim. Attached are the Hotel bill, receipt for the flight, and per diem. This would be fine if we were allowed to reimburse employees for their vacation, but we're not. We need to know that the travel was for County business. That's why we ask for conference itineraries and the like.

A couple of years ago a high-ranking federal official was accused of using a government owned airplane for private travel and it created a big scandal. The public gets very upset about these kinds of things.

So, the key is, if the documentation you have answers these four questions, then you're good to go. If not, a little more digging for more documentation will be required. This is true of every claim you have. If you **REMEMBER THE FOUR QUESTIONS,** then you will always be able to figure out what documentation you will need.

"There's a sucker born every minute, and I have the documentation to prove it", P.T. Barnum

Here's a few quick tips.

- If you pay by a statement, like an Office City statement, please also attach the invoices included in that statement. This will help to prevent duplicate payments.
- For credit card charges, sometimes the receipt for a charge will not be enough. **Remember the four questions!**
- Although I always enjoy talking to all of you, a phone conversation explaining the situation will not suffice for documentation. Show me, don't tell me.
- Use source documents whenever you can, not just a spreadsheet that you made.
- Credit card purchases and employee reimbursements are especially vulnerable to fraud or abuse. Our office, and the public, pay particular attention to these kinds of claims.

"The only two things we have to fear are improper documentation, and fear itself", FDR

If every claim we had were the same, just office supplies, then documentation would be easy. Many of the claims from our various departments are unique and thinking of the right documentation to attach to a claim may not be cut and dry. **REMEMBER THE FOUR QUESTIONS!!** They will not steer you wrong.

Oh, you can also call us for any guidance. I almost forgot to include that part.