Policy and Procedure #1.101
Fiscal Standards

Authority: Wyoming Statute(s): 25-1-104; 25-1-105; 6-5-303; 9-1-403; 9-2-2012; 9-3-102; 9-3-103; 9-3-104; 9-4-217. ACA Standard(s): 4-4027; 2-CO-1B-05	**Effective Date:** September 30, 2016 **Revision/Review:** 11/15/15 **History:** 09/01/14; 06/01/13; 06/15/12 **Summary of Revision/Review:** Updates existing policy pursuant to annual review.
Cross Reference of Policy: P&P #1.112, *Staff Travel*; P&P #1.106, *Fiscal Control*	**Supersedes Existing Policy :**
Approved: R.O. Lampert — 9-22-16 Robert O. Lampert, Director — Date	

REFERENCE

1. **ATTACHMENTS**
   - **A.** WDOC Form #174, *Direct Bill Authorization for Rental Facilities, Catering and Food Services*

2. **OTHER**
   - **A.** Wyoming State Auditor's Office, *WOLFS III Financial User Guides (Overview, Budget, Expenditure, Revenue and Projects & Grants).*
   - **B.** Wyoming State Auditor's Office, *Travel Reimbursement Instructions and Forms.*
   - **C.** *Governor's Memorandum on Miscellaneous Purchases dated 10/29/2008*

I. PURPOSE

A. Uniform Fiscal Standards. The purpose of this policy and procedure is to establish uniform fiscal standards for the Wyoming Department of Corrections.

II. POLICY

A. General Policy. It is the policy of the WDOC to maintain written financial guidelines and accounting procedures which demonstrate compliance with applicable Wyoming state statutes and governing agency regulations. (ACA 4-4027; 2-CO-1B-05)

III. DEFINITIONS

A. Agency: (*For this policy only.*) Wyoming Department of Corrections.

B. Agency Director/Director: The chief administrative head of the Wyoming Department of Corrections per W.S. § 9-2-2012(b) and W.S. § 25-1-104(a).

C. Agency Designee: (*For this policy only.*) The individual(s) who has been delegated the authority in writing by statute, or by the agency director, to approve specified matters.

D. Chief Executive Officer (CEO): A CEO is identified, but not limited to, the following positions: Director, Deputy Director, division administrators, deputy administrators, wardens, district supervisors, adult community corrections coordinator and adult community corrections directors.

E. Employee: (*For this policy only.*) Any individual employed by the Wyoming Department of Corrections in full-time, part-time, or advisory capacity regardless of whether or not the individual receives compensation for his services.

F. Expense/Expenditure: (*For this policy only.*) The charges incurred by an employee in connection with the performance of their duties.

G. Itemized: (*For this policy only.*) Set down in detail or by particulars.

H. Invoice/Receipt: The original itemized statement or document generated by the vendor, restaurant, hotel/motel, *etc.* from which goods or services were obtained and forming the basis for an expenditure.

I. **Petty Cash:** Cash kept on hand for payment of minor items. Petty cash includes change fund accounts and imprest fund accounts as approved by the State Treasurer's office.

J. **Signature:** An original, handwritten, ink signature, not a stamp, mechanical or other duplication.

K. **Vendor:** A person or company who sells goods or provides services.

L. **WOLFS:** Wyoming On-Line Financial System is designated as the State of Wyoming's uniform state accounting system required under W.S. § 9-2-217(a).

IV. PROCEDURE

A. **State Auditor.** The State Auditor is the chief accountant and the official custodian of the state accounting records, accounts, vouchers, documents and all papers relating to the accounts and contracts of the State. W.S. § 9-1-403 states the duties of the Auditor, addresses the audit function and the requirements for making expenditure payments.

B. **For the "Benefit of the State".** Expenses charged to the State, regardless of the funding source, shall be for the benefit of the State and completed using the most economical means available which will satisfactorily accomplish the State's business.

1. It is the responsibility of the employee, their immediate supervisor, and CEO to assure that all expenses charged to the State are for the benefit of the State, are necessary and are completed at the most reasonable cost.

2. Expenditures are for the "Benefit of the State" if they enable a state official or agency to carry out responsibilities or functions as required by law.

3. Expenditures for the "Benefit of the State" serve the interest of the State, and are not necessarily for the convenience or benefit of the employee.

i. Expenses incurred in relation to non-political ceremonial functions of a state office would normally be for the benefit of the State.

ii. Expense incurred in relation to activities, the primary purpose of which are the election or reelection of a state official, are not for the benefit of the State.

4. Personal and/or Political Expenses are those which are not directly related to official functions or programs of a state agency or office.

i. Political expenses are those incurred in relation to activities which are primarily designed to further the interests of an individual, political party, or special interest group of a political nature.

5. In determining whether particular expenses are of benefit to the State or are personal or political, all of the circumstances should be examined to determine the primary purpose of the activity involved. Some of the circumstances which may be relevant are:

i. Whether or not the official is an announced candidate for elective office;

ii. The nature of the organization addressed or attended; issues addressed in the speech;

iii. Tax consequences of such expenses under the rules and regulations adopted pursuant to the Internal Revenue Code.

iv. **Expenditure Cost Allocation.** In some cases, a given expenditure may not be clearly one or the other, or it may be both for official business and personal or political. In this event, the individual involved will have to make some reasonable allocation of the expenses between official business of the State and personal or political expenses. When such an allocation is made, an expense reimbursement request shall indicate the allocation made and the rationale and basis for such an allocation.

C. **Dues and Memberships.** Under certain circumstances WDOC may pay for personal membership dues charged by professional and technical organizations. The Director may approve the purchasing of items of a personal nature when it is for public good, or in the public's interest. For example, some organizations only have personal memberships and do not provide for a corporate membership. However, if it is in the WDOC's best interest to belong to such an organization, the WDOC could pay the membership fee. Generally this includes the following situations:

1. The WDOC wants to be represented in an organization and buys a single membership for an employee. This membership must follow the position and be transferable to the next incumbent of this position;

2. Initial membership is included in a conference fee that is being purchased for an employee; subsequent renewals of membership may be at the

employee's expense.

3. A publication or conference fee that WDOC wants to purchase is available only to members, or at a price reduction to members, which makes obtaining the membership necessary to get the best value.

4. Memberships that benefit only an individual or group of individual state employees are not authorized. For example, WDOC would not pay for fees or dues for professional certifications such as Professional Engineer or Certified Public Accountant. If a state employee uses personal funds to pay dues or memberships that would indicate that the membership is on a personal basis. Under those circumstances, state funds will not be used to reimburse that employee.

5. State warrants should be payable directly to the organization involved. If an individual's name is mentioned on the invoice or on the requisition as the Agency contact or representative, then the requisition must also include the statement "Membership transferable with position".

6. Additional direction can be found in *Governor's Memorandum on Miscellaneous Purchases dated 10/29/2008.*

D. Outstanding Service Awards. If WDOC wishes to acknowledge an employee, it must comply with the Department of Administration and Information's (A&I) formal employee service and recognition (includes retirement) awards program.

1. The formal employee recognition program can be found in Chapter 15 of the *State of Wyoming Personnel Rules* issued by A&I.

2. Payments for service or recognition award pins, certificates and plaques qualify as employee recognition program expenditures.

i. The costs under A&I's program are minimal, and the certificates are not framed at the expense of the State.

ii. This program is in compliance with IRS guidelines since it is based on employee length of service in increments of five (5) years and is of minimal value.

E. Unauthorized Expenditures. Unauthorized expenditures are generally not essential to state operations. In many cases, they appear to benefit the individual employee as much as, if not more than, the State.

1. In determining whether an expenditure is authorized, WDOC supervisors

and managers shall ask several questions, including:

i. Would the employee be able to perform his/her duties without it?

ii. Would this expenditure be considered by the IRS as an employee benefit which is taxable to the individual?

iii. Is the purchase for an item a requirement of the employee to perform his/her job, such as a license or special certification? Is the requirement in the employee's job description as a condition of employment?

iv. The following list includes examples of items which are considered nonessential. Payment for these items and others of a similar nature at the expense of the State is generally not authorized.

a. Printing. Printing of a personal nature, such as personal letterhead stationery, Christmas cards, personal photographs, *etc.*

b. Fixtures and Equipment. Nonfunctional or nonessential office fixtures and equipment such as desk ornaments, radios, personalized items, occasional furniture, wall pictures or framing of same, pen and pencil desk sets, *etc.* CEO's should give special consideration in determining whether rugs, draperies, plants, and planters are essential. If found essential and funds are available, approval for the purchase of these items may be granted.

c. Gifts for Birthdays, Newborns, Retirement or Lost Family Members. A department may not use state funds to buy gifts. Such items may include flowers, cards, plaques, portraits, or artwork and the related framing. Although these are wonderful gestures, the purchase of these types of items is not permitted.

d. Food and Utensils. Coffee, doughnuts, *etc.*, must be deemed necessary for such state functions as training, conferences, board meetings, etc., and not to exceed a reasonable amount. Requests for food and utensils will be submitted on WDOC Form #174, *Direct Bill Authorization for Rental Facilities, Catering and Food Services* through the appropriate Division Administrator for approved by the Director per *Governor's Memorandum on Miscellaneous*

Purchases dated 10/29/2008.

e. Other. Any items similar in nature or content to the above listed items that cannot be justified as essential in the conduct or administration of a state office or program. The policies in this section should not be considered as limiting or disallowing the purchase of items listed above or similar items when such items are a necessary or integral part of a departmental function, such as feeding of prisoners; the rehabilitation or general welfare of the public; furnishing schools, *etc*. The Director may approve the purchase of food and other items of a personal nature for public benefit. Proper and adequate control in the handling of public funds is the responsibility of all WDOC administrators. To a great extent, the success and adequacy of stewardship in the WDOC is measured by the integrity and the propriety of acts of WDOC CEO's.

F. **Advance Payments.** Advance payments for goods and services, by statute, are prohibited. Therefore, as a general rule, advance payments are not allowed. However, according to W.S. § 9-1-403(c)(vii), "the State Auditor may draw a warrant for the prepayment of goods or services when it is beneficial for the State to pay in advance of the receipt of the goods or services." Occasions when advance payments are required and prepayment of such goods or services are allowed, due to the nature of the industry, includes such payments for rental agreements, cable TV, certain types of utility payments or deposits, and subscriptions. Additionally, certain travel related items such as plane tickets and conference registrations that are chargeable to an agency's purchasing card may be prepaid.

G. **Moving Expenses.** IRS regulations specify the allowable rates of reimbursement for moving expenses. IRS regulations require some moving expense payments made to or on the behalf of an employee to be reported on the employee's W-2 Form. Whenever an employee receives a payment for moving expenses which is required to be reported by IRS regulations, the State will report such reimbursements as required, including withholding income and other taxes as may be applicable.

1. Qualified moving expenses such as shipping, lodging, transportation costs, and mileage up to the IRS maximum nontaxable rate are not taxable, but are reportable if paid directly to the employee.

2. IRS maximum nontaxable rates for moving expenses may be obtained at www.irs.gov.

3. If paid to a third party on behalf of the employee (*i.e.*, to a moving company), no W-2 Form reporting is required. While not specifically a travel expense, moving expenses are paid under the auspices of the travel policies. However, W.S. § 9-3-104 specifically limits moving reimbursement to the cost of transporting household goods. Reimbursement for meals and lodging is not permitted. Moving expense reimbursements paid directly to the employee are paid via a travel voucher and must be submitted to the Payroll Division of the State Auditor's Office (SAO).

4. Moving expenses paid directly to a third party (*i.e.*, moving company) are paid via a WOLFS-102 or WOLFS-103 voucher and must be submitted to the SAO Audit Division. Moving expenses over $2,500 must be approved by purchasing.

H. **Unusual Expenses.** The WDOC Director may approve unusual expenses not covered by these policies or modify procedures for the payment of expenses when it is in the best interest of the State to do so. In no case, however, will expenditures exceed the amount authorized by law.

1. Expenditures described in this policy are intended to cover all normal areas of expense.

2. CEO's will initiate written requests for unusual expenses and route through the appropriate WDOC Division Administrator to the Director. Such requests will state reasons for the exception or unusual expense, and shall be subject to the written approval of the Director.

I. **Incentives, Rebates and Awards.** Incentive awards, coupons, or rebates received by employees while on state business (includes air flights, car rentals, lodging, or other) become the property of the State. However, this does not include frequent flyer mileage or frequent lodging programs.

J. **Partial Payments.** Additional documentation is required on the face of the payment voucher whenever multiple vouchers are used to pay a single invoice. To provide an effective audit trail, *each* voucher submitted to process payment for the single invoice must contain on its face the complete transaction number of *every other* voucher submitted to pay a portion of the single invoice. The transaction number consists of the type of voucher (*i.e.*, GAX/PRC), the three-digit agency number, and the 11-digit document number.

K. **Types of Expenditure Vouchers.** Specific instructions on completing the below listed expenditure vouchers can be found in the SAO *WOLFS III Financial Purchasing and Expenditure User Guide.*

1. WOLFS-102, *Payment Voucher-Vendor Signature*, used to process a payment to an external vendor when the original vendor signature is provided. The voucher itself is fully itemized as to the date and complete description of goods and/or services provided. Supporting documentation need not accompany this voucher.

2. GAX/PRC Payment Voucher – Invoice Attached. GAX is used to process a payment to an external vendor when an approved invoice is attached. PRC transactions are utilized to referencing a Purchase Order (PO) or Master Service Contract (MSC) on a payment to an external vendor when an approved invoice is attached.

3. WOLFS-104, *Travel Expense Voucher*, used to reimburse travel costs incurred by state employees and other claimants entitled to travel reimbursement while on authorized travel. The state employee or other claimant is the vendor and therefore must sign the Employee/Claimant Certification. In certain circumstances receipts for expenses are required per *WDOC Policy and Procedure #1.112 Staff Travel*.

4. AUD-EXP, Meal Expense/Per Diem Voucher for One-Day Round Trips, used when requesting reimbursement for meal expenses incurred while on an official one-day round trip, or while attending an official breakfast, luncheon or dinner meeting of a state committee, commission, board or council held in the community of the claimant's official domicile.

5. State Purchasing Card Summary Statement, used to substantiate expenditures made on the state purchasing card.

L. Expenditure Payment Considerations. When expenditures are reviewed, there are five basic areas that should be considered, reviewed and verified by the agency before submitting a payment voucher and approving for payment. They are:

1. Compliance with applicable state and federal statutes, regulations and policies and procedures. WDOC personnel must familiarize themselves with the following policies, rules and regulations.

i. The Wyoming Constitution and various state statutes provide the first level of control for expenditures made by the State of Wyoming. This information is supplemented by various rules and regulations such as SAO Accounting Policies and Procedures, IRS Regulations, A&I Purchasing Policies and Procedures, and A&I Personnel Rules and Regulations. Additional requirements can be found through applicable Executive Orders from the Governor's

Office, interpretations by the Attorney General's Office and directives issued by the SAO or other control agencies. The combination of all of these sources formulates the basis for policies established by the WDOC.

ii. The Wyoming Legislature authorizes agencies to incur obligations and make expenditures for specific programs or purposes. Section 97-3-035, Money expended only on appropriation, of the Wyoming Constitution states that ". . . *money shall be paid out of the treasury only on appropriations made by the legislature, and in no case otherwise than upon warrant drawn by the proper officer in pursuance of law*". Appropriations represent legislative authorizations for agencies to incur obligations and expenditures within limitations as to the period, purpose, and amount. Wyoming Statutes § 9-3-102 and § 9-3-103 provide specific guidelines for allowable travel reimbursements and the documentation required for support of the claim. The Wyoming State Auditor's Office, *Travel Reimbursement Instructions and Forms,* are quite detailed and should be available to all individuals who are traveling and to those individuals who are reviewing and approving travel vouchers. Over time, various executive orders have been issued by the Governor's Office stating requirements for specific types of payments and/or prohibiting certain types of payments. In reviewing expenditures, compliance to Federal Regulations must also be verified. There are two specific areas of IRS compliance that need to be addressed during the review of vouchers.

a. 1099-MISC Form, Statement for Recipients of Miscellaneous Income; and

b. W-2 Form, Wage and Tax Statement, reporting.

c. Please refer to SAO policy regarding the Internal Revenue Service for further explanation of these two forms.

iii. A&I Procurement Division - Purchasing policies govern what type of payments require prior approval from the A&I Procurement Division. A requisition, service contract or price agreement must be established on the WOLFS system for these payments. Requirements are determined based upon the type of items being purchased and/or the dollar amount of that purchase. The SAO will not approve payments of transactions requiring Purchasing approval unless proper authorization is referenced, in the form of a Purchase Order (PC) or Service Contract (SC) number.

iv. Personnel Rules and Regulations - Personnel rules provide guidance in the area of reimbursing employees for educational expenses and the requirements that must be met for reimbursement. Personnel Rules also provide for awards for employees or board or commission members.

2. **Dollar Amount.** Agencies are responsible for determining the reasonableness of the dollar amount of the demand for payment. This determination is made by reference to contracts awards, agreements, approved fee schedules and published tariffs, *etc.* The arithmetical accuracy of all invoices should be verified in detail, including extensions and footings. If the dollar amount on a vendor's invoice is incorrect, make the necessary correction and include the appropriate explanation on the invoice. The vendor should be notified of any corrections and a copy of the invoice with corrections should be submitted to the vendor. Tax charges on an invoice are normally deleted, as the State is generally not subject to taxes. Cash discounts offered by a vendor or specified in a contract should be calculated and taken if payment is being made within the discount period.

3. **Documentation or substantiation.** Supporting documentation is the third item required for expenditure transactions. As a general rule, every payment made by the State must be supported by an original itemized invoice. An "invoice" includes a sales slip, receipt, statement, bill, or other written demand for payment of goods or services. Upon receipt of an invoice, it is the responsibility of the agency to determine that the State has received the goods or services and to verify the reasonableness and propriety of the charge. The invoice must contain an itemized statement of goods received and/or services performed. The key word is itemized. Travel statutes contain specific receipt requirements that must be followed. For all other types of payment vouchers, the documentation which is required to be submitted with the voucher depends on whether or not:

i. The vendor has signed the voucher; or

ii. An employee within the agency is certifying that goods were received or services were performed.

iii. The WOLFS-102 form is used when the vendor certifies the voucher. When a vendor certifies the voucher, all information relative to the claim must appear on the face of the voucher. The payment voucher form must contain an itemized statement of goods received and/or services performed by the vendor. It is not good enough to simply state "services performed" and a dollar

amount. No other invoice documentation must be attached to the WOLFS-102.

iv. When a state employee certifies in lieu of the vendor, there must be an invoice or similar type of evidence from the vendor attached to the voucher stating the goods received or that a service was performed and itemizing the goods and services as to date and place. In most cases, this is satisfied by the use of an invoice that itemizes what was received by the agency. Statements cannot be used unless they provide the same information that was on the invoice. A WOLFS GAX or PRC document screen print which is stamped with applicable signature and date blocks must accompany all invoices.

v. When a claimant is seeking a lesser reimbursement than they are entitled to, the claimant should write the following statement on the voucher: "*I know that I am entitled to receive a larger reimbursement amount, but I have chosen to accept this lesser amount as payment in full for the obligation*" and explain why the lesser amount is being submitted.

4. Payments are coded properly, including object/sub-object and 1099 and W-2 Form indicator codes. The State of Wyoming must be able to correctly classify expenditures so that information can be reported correctly for both budgetary and accounting purposes, and to provide comparative data and statistical information to assist in generating revenue and expenditure estimates. For a complete listing of the State of Wyoming's Object and Sub-Object Codes refer to SAO Website – http://sao.state.wy.us/Objt_SubObj/ObjSubObjwdescp.pdf.

5. Certification and Authority. When documentation is in order and payment should be made, approval for payment must be obtained by recording the signature of the person designated to approve the payment.

i. Claimant Signatures - Claimant certifications are only completed by the person actually seeking reimbursement. The individual who travels must always be the individual who certifies/signs as the claimant signature on the travel voucher.

ii. Payment Voucher Approval - Payment voucher approval or certifications are only completed by authorized state agency personnel in the "Payment Voucher Approval" statement block. Two separate signatures must be obtained for approval at the agency level. One signature must be an employee authorized to give *agency approval* and the other must be the *agency director or*

designee. Refer to WDOC Policy & Procedure #1.106, *Fiscal Control* for signature delegation policy.

M. **Invoices and Receipts.** Invoices must be billed to the State of Wyoming; the WDOC or to a division/facility of the WDOC. Vendors should send invoices directly to the agency where the goods were delivered or the services rendered. Invoices not issued on printed billing documents must be submitted on a WOLFS-102 form, Payment Voucher-Vendor Signature, and signed by the vendor or the person furnishing the goods or services.

1. Invoices and Receipts should contain the following information:

i. Recipient of the goods and/or services;

ii. The date such goods or services were received;

iii. An itemized description of the goods or services provided;

iv. Prices for each item or increment of service;

v. Extended prices;

vi. The vendor's name and address;

vii. Any other documentation required by the contract/purchase order.

viii. In cases where a required receipt is lost or misplaced, the employee will certify the expense in a memorandum that contains the same information required above. The memorandum must be countersigned by the employee's CEO.

2. In any disbursement system there is always a danger of paying the same obligation twice. This frequently happens when an item is not paid promptly and a vendor subsequently sends a duplicate of the original invoice to the State. CEO's shall ensure sufficient procedures and practice are in place to prevent the duplicate payment of invoices.

3. **Invoice Numbers.** It is essential that an invoice number is entered in the vendor invoice field of all GAX/PRC, WOLFS- 102, and WOLFS-104 payment transactions. The invoice number will assist WDOC Fiscal personnel in preventing and detecting duplicate payments made to a vendor. If an invoice number is not available, the word "NONE" must be entered in this field.

i. It is recommended that WDOC divisions should always use a

"standardized" invoice number when completing any voucher for travel-related expenses. The standardized invoice number suggested is the last four (4) digits of the traveler's vendor number and the first date of travel for the trip (in dd/mmm/yy format - use *letters* for the *mmm* "month" portion), with no spaces between the vendor number and the date. For example, a properly formatted standardized invoice number for an employee with the vendor number 00000013579 who began travel on 15-March-2012 would be "357915MAR12".

ii. The standardized invoice number suggested is the last four (4) digits of the traveler's vendor number and the first date of travel for the trip (in dd/mmm/yy format - use *letters* for the *mmm* "month" portion), with no spaces between the vendor number and the date. For example, a properly formatted standardized invoice number for an employee with the vendor number 00000013579 who began travel on 15-March-2012 would be "357915MAR12".

iii. Additionally, when more than one voucher is processed to pay the travel-related expenses for a particular traveler and trip, fiscal personnel should add the letter "A" to the end of the standardized invoice number used on the original (initial) travel expense voucher. For instance, the invoice number to be used on all additional vouchers paying travel-related expenses for the traveler and trip mentioned in the previous paragraph would be "357915MAR12A".

4. **Personal Checks.** In some instances a personal check is submitted with a voucher to document that the claimant paid for a reimbursable item (*i.e.*, registration fee). A photocopy of both the front and back of the canceled check, or a copy of the front of the check or carbon copy of the check along with the bank statement listing the processed check and the date it cleared the bank account must be submitted with the voucher.

5. Agreement to be used as documentation in lieu of invoice. Vouchers including payment under agreement should be documented as follows:

i. Payment voucher coding should include a reference document such as a Purchase Contract (PC) or Service Contract (SC), and attach a copy of the agreement in its entirety to the voucher.

6. For signature requirements on invoices and/or supporting documentation refer to WDOC Policy & Procedure #1.106, *Fiscal Control*.

N. **Alterations to Documentation and Vouchers.** WDOC personnel should not

alter a document which has been signed by a claimant under penalty of perjury. Once a voucher is signed by the claimant, the voucher becomes a legal document and represents the claimant's recollection of the amounts to be reimbursed or paid. The procedure of fiscal employees altering a voucher within the agency could have serious implications for the agency personnel and the claimant. Therefore, adjustments or alterations of a document and/or dollar amounts should not be made without the initials of the person making the changes/corrections or the initials of the claimant stating their approval of the changes/corrections. Changes or corrections should be performed by striking through the incorrect information, but leaving it legible, and the corrected information being written on the document; white out or other methods of correction that render the original information unreadable should not be utilized. If an individual other than the claimant must alter a voucher, the individual should initial and date the changes/corrections. The individual's initials indicate that the claimant has been *notified* of the changes/corrections. C*laimants* or *vendors* should make any necessary alterations to their own vouchers and invoices whenever possible. When the number of alterations is excessive, the claimant (or vendor) should resubmit the voucher.

O. **False Claims are a Felony.** A person attests to the validity of a claim when he/she signs any certification, authorization or approval statements or knowingly submits a false claim or voucher with the intent to defraud. Perjury, certification, authorization or approval statements are contained on all expenditures vouchers. Any misrepresentation in any amount constitutes a felony offense under W.S. § 6-5-303.

P. **Expenditure Document Processing.** Claims against the State shall be documented and the claim submitted to the State Auditor within one (1) year after the claim accrues. Any expense claim not submitted to the State within one (1) year from the date incurred will not be accepted under W.S. § 9-1-404.

Q. **Hand Warrants.** A Hand Warrant is a disbursement of state funds and falls within the same guidelines and controls as other state warrants. The expenditure must be a valid obligation of the State and supported by proper documentation. All Hand Warrants for the State must be entered into WOLFS and certified by the requesting agency. The documentation is reviewed and authorization for disbursement is made by the SAO. Once approval has been made, the hand warrant will be prepared by the Audit Division of the SAO. Hand warrants are a costly and labor-intensive payment method. They should be used sparingly and only when the payment by Purchasing Card or standard system-produced warrant/EFT is not an acceptable method of payment.

V. TRAINING POINTS

A. Who is responsible to assure all expenses charged to the State are for the benefit of the State?

B. Are memberships that benefit only an individual authorized?

C. Are qualified moving expenses taxable?

D. Can partial payments be made?

E. Does an employee have to certify that goods are received?