

Property Leases

Type of Information	Source of Information	Intended Use of Information
<ul style="list-style-type: none"> Contract 	<ul style="list-style-type: none"> Agency Procurement office 	<p>Verify the following:</p> <p>Effective dates correlate to the dates the goods and services were provided.</p> <p>Rates charged on the invoice are in accordance with the contract.</p> <p>Goods and services billed for on the invoice are allowable under the contract.</p> <p>The payment method is in compliance with the payment schedule.</p> <p>For more information, please refer to <u>Chapter XI, Section 11.F - Contract Monitoring</u>.</p>
<ul style="list-style-type: none"> Invoice or claim for payment 	<ul style="list-style-type: none"> BSC (where applicable) Vendor 	<p>Re-perform the vendor's calculations on the invoice or claim for payment to ensure mathematical accuracy.</p> <p>For claims for payment related to goods:</p> <p>Verify the description, quantities, and prices match the description, quantities and prices listed on the purchase order.</p> <p>Verify the prices do not exceed the maximum allowable prices under the contract.</p> <p>If there are shipping charges, verify they are allowable under the purchase order and/or contract.</p>

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		<p>Verify the vendor did not charge for sales tax. If the vendor did charge sales tax, verify the vendor is from out of state. If the vendor is not out of state, ensure the agency deducts the sales tax charges.</p> <p>For claims for payment related to services:</p> <p>Verify the names and titles of the employees providing the services are allowable under the contract.</p> <p>Verify the hours worked by the employees do not exceed the maximum allowable hours under the contract.</p> <p>Verify the pay rates and/or salaries do not exceed the maximum allowable pay rates and/or salaries under the contract.</p> <p>For services covered under multiple contracts, verify the employee hours and pay rates/salaries are allocated appropriately to the projects allowable under the contract.</p> <p>Verify there is a description of the services provided.</p> <p>Verify the dates of services are within the contract period.</p> <p>For assistance in identifying possible fraudulent invoices, please see Invoice Red Flags.</p>
<ul style="list-style-type: none">• Payroll records	<ul style="list-style-type: none">• Vendor• 3rd party payroll services	<p>Select a sample of payroll records to review for mathematical accuracy.</p>

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		<p>Verify the hours on the payroll records match the hours on the timesheets.</p> <p>Review payroll records to see if the organization certified that the records provide a true and accurate representation of the employees' hours, salaries, and fringe benefits charged to the contract.</p> <p>If it is a cost-reimbursable contract, verify the salaries billed to the contract equal the salaries paid to the employees.</p>
<ul style="list-style-type: none"> Cancelled payroll checks or other evidence of payment 	<ul style="list-style-type: none"> Vendor 3rd party payroll services Bank 	Review cancelled payroll checks or other evidence of payment to verify the employees were compensated.
<ul style="list-style-type: none"> Fringe benefit calculation 	<ul style="list-style-type: none"> Contract Vendor 3rd party payroll services 	If it is a cost-reimbursable contract, verify fringe benefits are calculated accurately based on the fringe benefit rate under the contract and/or actual benefits paid/accrued.
<ul style="list-style-type: none"> Timesheets 	<ul style="list-style-type: none"> Vendor 	<p>Verify the hours listed on the timesheets do not exceed the maximum allowable hours under the contract.</p> <p>Verify the hours worked meet the minimum requirement under the contract.</p> <p>Verify the hours listed on the timesheets correlate to the hours billed on the invoice.</p>
<ul style="list-style-type: none"> Subcontractor agreements 	<ul style="list-style-type: none"> Vendor Subcontractor Agency program staff 	Verify the vendor billed for goods/services in accordance with the subcontractor agreements.

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