

SONOMA COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE AUDIT GUIDELINES FOR SACS
Effective July 1, 2017

FUNDS 01 thru 09 & 62

OBJECT CODE	DOCUMENTATION REQUIRED	LEAs UNDER 4,000 ADA *	LEAs 4,000 ADA and OVER *
1XXX	Yes	All Warrants	All Warrants
2XXX	Yes	All Warrants	All Warrants
439X	Yes	Only Warrants over: \$1,000	\$5,000
44XX	Yes	Only Warrants over: \$1,000	\$5,000
52XX	Yes	All Warrants	All Warrants
53XX	Yes	Only Warrants over: \$1,000	\$5,000
56XX	Yes	Only Warrants over: \$1,000	\$5,000
58XX	Yes	Only Warrants over: \$1,000	\$5,000
6XXX	Yes	Only Warrants over: \$1,000	\$5,000
71XX	Yes	All Warrants	All Warrants
8XXX	Yes	All Warrants	All Warrants
933X	Yes	Follow the above guidelines as to where the prepaid will be charged in the subsequent year.	
Payable to LEA	Yes	Warrants made payable to their own LEA must include: 1. Backup (i.e. monthly financial statement indicating revenue/expenditure) 2. 2 signatures of approval	
Reimbursements for: Petty Cash, Revolving Funds, Credit Card Payments	Yes	Require Full Documentation	Require Full Documentation
Standard Monthly	Yes	For all contracts requiring standard monthly payments over \$1,000/\$5,000, send a copy of the contract with initial payment and note all subsequent payments as "Monthly Payment".	

***Audit Findings related to Internal Control: If an LEA has audit findings related to internal controls which could affect warrant disbursements, lower audit thresholds may be imposed.**

SCOE invoices do not need to be provided as long as invoice number is recorded in description on batch prelist