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University System of Georgia  
Creating A More Educated Georgia

## 6.1 Controls, Documentation, and Assembly of Documents

Appropriate controls must be in place to insure that the matching of the requisition, purchase order, receiving evidence, and vendor's invoice involves adequate separation of duties. In no circumstances should the same employee be authorized to issue a purchase order, match receiving evidence, match the vendor's invoice, and to authorize payment. Periodic supervisory review of disbursement journals should be accomplished as a precaution to prevent unauthorized procurement/payment activity.

### 6.1.1 Documentation

The accounts payable function will receive, or have electronic access to, the following individual documents:

- Departmental Requests
- Purchase Requisitions
- Purchase Orders
- Requests for Authority to Travel
- Receiving Records
- Vendor Invoices
- Travel Expense Statements
- Other authorizations for payments

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### 6.1.2 Assembly of Documents

The accounts payable function will assemble all related supporting documents in the process of preparing payments. This process may be a manual paper matching or electronic matching with supporting files. Obviously, periodic auditing of the process is easier if all of the matched paper documents are filed centrally and can be easily linked to a check number. The most cost effective method, however, may not support having all of the matched paper filed centrally. Files of paper documents located where the document is received and processed will be considered adequate if the matching process is done electronically, and a computerized detail matching can be produced allowing auditors to located the required paper trail.

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