

**OHIO BOARD OF PSYCHOLOGY
POLICY AND PROCEDURE MANUAL**

SECTION 10: ADMINISTRATIVE POLICIES AND PROCEDURES

POLICY 10.2 (B) NON-PAYROLL EXPENDITURES

PRIOR DATES EFFECTIVE: JUNE 1, 2018; MAY 2, 2019

EFFECTIVE: JULY 18, 2019



Ronald Ross, Ph.D.
Executive Director

Brad Hedges, Ph.D.
President

POLICY

All expenditures made by the State Board of Psychology shall be approved by the Executive Director or Executive Assistant. Purchasing procedures specified in DAS policy shall be followed in conjunction and collaboration with staff of the Central Services Agency.

PROCEDURES

- 1) The Executive Director and Executive Assistant are the only employees authorized to make expenditures. The Executive Assistant has authority to make expenditures under \$300 without the prior approval of the Executive Director, who shall approve all expenditures over \$300.
- 2) All invoices, purchase orders, and ISTV payments shall be approved by the Executive Director (exceptions are made as directed in the absence of the Executive Director).
- 3) Invoice and voucher payment process.
 - a. All paper invoices shall be time and date stamped by the Administrative Professional 1 (AP1) or designee as an internal control showing timely processing and payment.
 - b. The Executive Director or Executive Assistant shall write "Okay to Pay" on paper invoices and return to the AP1 for completion of a DAS/CSA Payment Request Form for the signature of the Director. The expenditure is recorded in the internal log and the form returned to the AP1.
 - c. The AP1 copies the documents and submits the original invoice and payment from to the Board's Fiscal Specialist at the Central Services

Agency (CSA).

- d. The Fiscal Specialist processes the payment, which results in the Executive director receiving an electronic notification that the associated voucher is ready for approval in OAKS. The Executive Director reviews the entry in OAKS to confirm the accuracy of the payment amount, account, fund, ALI, and any associated purchase order before approving payment. The date of payment approval is entered on the internal log.
- 4) The Executive Director or designee shall maintain a spreadsheet (internal log) of expenditures as by account code and fiscal year. The spreadsheet shall be reconciled monthly to account for all expenditures as an internal control of spending and budget availability. The internal log shall be reconciled by an employee other than the Executive Director against actual expenditure data from OAKS Non-payroll expenditure report(s). This establishes segregation of duties. The Executive Director shall verify each reconciliation and document expenditures verified on the internal log.
- 5) Photocopies of paper invoices, vouchers, and warrants shall be maintained by the Administrative Professional 2 until the documents have been audited by the Auditor of State.
- 6) An updated itemized list of all expenditures shall be prepared and reported to the Board at quarterly board meetings.
- 7) Evidence of all expenditures and reconciliations are maintained by the Board staff until the documents have passed through the biennial audit.