



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 9 – Accounting System Processing 5.0	EFFECTIVE DATE: 11/12/1984
TITLE: Invoice / Voucher Approval and Certification of Goods and Services Received	REVISION DATE: 06/22/2016
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

POLICY

Standard business practice and good internal control require that all goods and services be acknowledged by an authorized person. Payments are to be made from invoices and not from statements. Discounts are to be taken whenever possible.

The Department of Administration requires an original signature for receipt of all goods and services. Goods must be received or services performed before invoices are submitted for payment.

PROCEDURES

1. All invoices for materials and services purchased by a state agency must be reviewed before payment. For additional information and DOA requirements about invoice review see Wisconsin Accounting Manual (WAM) Section 5 sub 3.
2. Each invoice must be date stamped or marked indicating the date of receipt. The basic standards and what constitutes sufficient documentation for invoices are specified in APP Section 1 – Business Standards 1.2 (Invoice/Payment Approvals – Basic Standards).
3. Each voucher must contain a receipt that goods or services have been received and an approval to pay the invoice. Each invoice is receipted in STAR and each invoice must have a separate receipt.

Those organizations which do not prepare their own vouchers must place an “OK to Pay” on the original invoice and forward to the Bureau of Fiscal Services for further processing. In addition, an authorized signature, date of approval, and an indication of the funding source(s) to be used for the payment need to be on the document.

4. All vouchers/invoices should be dated as of the date of preparation. Backdating documents is not an acceptable practice.
5. “OK to Pay” means:
 - The state has received the goods or services ordered.
 - The goods or services received are of acceptable quality.
 - Payment should be made according to the Purchase Order, Requisition, or other documentation provided.
 - The purchase is appropriate and necessary to the program being charged.

In the case where invoices are received at a central location and it is not feasible (due to time constraints) to interdepartmental mail the invoice to the person authorized to certify

receipts of goods and services for approval, it is permissible to scan the original invoice and email it to the authorized person who may then certify the goods and services have been received and approve payment by an email response. The email from the authorized person must be in response to an email from the central location. The email is attached to the original invoice.

REFERENCES

[DOA Wisconsin Accounting Manual \(WAM\)](#)

[DHS APP Section 1 – Business Standards 1.2](#) (Invoice/Payment Approvals – Basic Standards)

CONTACTS

[Expenditure Accounting Section Chief](#)