

RULE 2.5 – SUPPORTING DOCUMENTATION

Adopted Date: 01/23/2006

Revised Date: 03/01/2013

PURPOSE

The City and County of Denver generates and processes a large number of financial transactions annually. Every time a financial transaction is created supporting documentation to substantiate the transaction is required. Supporting documentation corroborates the data recorded in the account journals and the general ledger and provides an indisputable audit trail from source documents to journals to general ledger to trial balance to financial statements.

DEFINITIONS

Confidential Information – For the purpose of this rule, confidential information is data that must be protected from unauthorized disclosure or public release. Examples of confidential information may include, but are not limited to, the following:

- Social Security Number;
- Driver's License Number;
- Financial Account Numbers; and/or
- Medical Records.

Supporting Documentation – The primary reference material that describes all the key aspects of the transaction as applicable such as:

- Name and address of the vendor or the department/agency providing the good/service;
- Date the transaction occurred;
- Amount of the transaction;
- Nature and purpose of the transaction (i.e. descriptions);
- Special terms and conditions of the transaction (i.e. discount, payment and delivery details); and/or
- Necessary approvals.

Transactions – Accounting transactions recorded in the financial system of record. These transactions include voucher payments, journal vouchers, internal service transfers, and cash receipt transmittals.

RULES

1. Every transaction shall include adequate supporting documentation that provides a clear picture of the transaction.
2. Supporting documentation shall equal the amount of the transaction. Any adjustments shall be clearly documented.
3. Supporting documentation may include queries, reports, spreadsheets, required approvals, and any other documentation necessary to support the transaction.
4. For security purposes, departments/agencies shall block or remove confidential information.
5. Supporting documentation for voucher payments shall consist of original invoices or receipts, or faxed copies of an invoice or receipt from the vendor, which itemize the good/service purchased. Copies of an invoice or receipt shall not be accepted.
 - A. The department/agency shall request supporting documentation that itemizes the good/service from the vendor if an invoice has been lost. If the vendor cannot provide an itemized invoice the department/agency shall provide documentation acknowledging the loss, include a description of the item(s) purchased, business purpose, date of occurrence, and amount of expense.
 - B. Credit card statements, vendor statements, quotes, and acknowledgements submitted without other supporting documentation itemizing the items purchased are not considered adequate and shall not be accepted. However, vendor statements may be accepted if that is the method the vendor uses to bill (i.e. utilities).
 - C. Reimbursements shall include an itemized receipt that reflects a '**0 balance due**', '**Paid**', '**Paid by Visa/MasterCard**' or some similar language. If a receipt is not provided then the individual shall furnish a copy of his/her credit card statement or personal check highlighting the payment. For security purposes, confidential information shall be blocked or removed.

AUTHORITY AND ACCOUNTABILITY

The **Controller's Office** is responsible for this fiscal accountability rule and any procedures, guides, job aids, forms, and one-page summaries associated with this rule.