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Vendor Claims Division

QUICK REFERENCE GUIDE TO SUPPORTING DOCUMENTATION FOR NON-PROFIT CLAIMS FOR PAYMENT

The following is a reference guide to document what may be requested to support any claim for payment you submit.

In order to have your claims processed as timely as possible, you are ***STRONGLY ENCOURAGED*** to submit supporting documents for all claims at all times. Even if not requested by the County, vendors are ***REQUIRED*** to maintain supporting documentation for all submitted claims, which are subject to inspection at anytime by Federal, State, County or Local agencies.

Itemized sections below denote relevant Universal Budget Categories (UBC) (exact titles may vary, see sample UBC form overleaf)

1. **Personnel**

a. **Payroll**

- i. If the vendor/non-profit uses a **PAYROLL COMPANY**: Certified payroll from a data processing or payroll company for period claimed with name, check number and check dates or ACH confirmation, payroll period and gross amount of pay. These amounts should match voucher summary pages that are submitted with the claim.

Proof of payment required:

If using checks:

- (a) check number on payroll company report *AND* corresponding cancelled checks, **OR**
- (b) bank statements with corresponding check numbers that match payroll company report.

If using direct deposit: If payroll is processed as a lump sum, the claimed amount must be the same or less than bank statement total for that transaction. If the ACH is run on an individual payment basis, then transactions must have a corresponding bank statement payment and the total should be the same or less than the payroll amount.

- ii. If the vendor/non-profit does **IN-HOUSE PAYROLL**: In order to be considered “certified,” payroll reports must be signed (including name and title) by an authorized individual of the non-profit for the period claimed. These payroll reports must include the individual employees’ names, check numbers and check dates or ACH confirmation, payroll period, and gross amount of pay. Amounts should match voucher summary pages that are submitted with the claim.

Proof of payment required:

If using checks:

- (a) check number *AND* corresponding cancelled check, **OR**
- (b) bank statements with corresponding check numbers that match payroll report.

If using direct deposit: Transactions on payroll report must have a corresponding bank statement payment and the total should be the same or less than the payroll amount.

b. “Fringe”

- i. “Invoices/Bills”** – Must be dated within the contractual dates describing services or goods supplied.
- ii.** Complete invoices, including list of names claimed and calculation of allocations.

2. “Consultants”– Submit consultant agreements, time sheets and invoices. In certain instances, less or more documentation may be required, depending on the situation. In general, Consultant agreements must be submitted for those that have them (i.e. professionals, including hours to be worked and rate of pay).

3. “Travel” – Submit a log for mileage claimed, receipts for gas, tolls, transit, parking, Metro cards, etc., and receipts for any travel related to conferences/training. Additionally, verify whether written approval is required from the Nassau County Department who is paying for any claims for out-of-state travel, and if so, please obtain and provide such authorization. For more information, you may reference the Office of the New York State Comptroller’s *Local Government Management Guide for Travel and Conference Expense Management*.

a. Conferences/Training - Agendas, confirmation of registration and proof of attendance are always required. For more information, you may reference the Office of the New York State Comptroller’s *Local Government Management Guide for Travel and Conference Expense Management*.

1. Proof of attendance can be as simple as a list of employees attending if it’s local. It could be a hotel bill, conference registration, certificate of completion and/or agenda for an out-of-town conference. More or less documentation may be requested depending on the specific documentation provided.
2. In the event no proof of attendance is available, a signed certification will be required.

4. **Equipment**

a. **“Invoices/Bills”** – Must be dated within the contractual dates describing services or goods supplied.

b. **“Equipment”** (purchase) – Prior written approval from the County department being asked to pay for the equipment should be submitted for the purchase categories below and three (3) bids, if applicable. The bids should be submitted to the Department as supporting documentation with the voucher on which the purchase is being claimed. If the lowest bid was not used, then a statement explaining why the winning bidder was used is required.

Purchases are subject to NY State Municipal bidding law and Nassau County Charter requirements, which require the following:

- i. **Purchases \$0 to \$4999** - As of January 4, 2024, Nassau County increased the discretionary spending amount up to \$4,999.99 per requisition. The threshold for any one vendor is \$15,000, during a 12-month period, using the discretionary spending, good faith effort (GFE) method. Using the GFE you can go directly to a business to procure goods.
- ii. **Purchases \$5000 to \$9999** – The buyer must obtain and record at least three written informal quotations from the vendors.
- iii. **Purchases \$10,000 or more** – The buyer must prepare a Formal Sealed Bid which has a separate set of compliance rules requiring strict adherence. The sealed bid, RFP or RFQ is typically sent to at least three bidders and is advertised in Newsday. Bid notification is also posted on the Nassau County website www.nassaucountyny.gov, “eServices for Business,” “Bid Solicitation Board.” See Appendix I of the Nassau County Procurement Policy for requirements.
- iv. Vendors are given a minimum of **5 days to respond**, although most formal bids provide additional time. Sealed bids are opened publicly at a precise, prescribed time and location. Other minor procedural requirements may apply.

In all cases the lowest responsible bidder is awarded the order/contract.

5. **Supplies** - **Invoices/Bills** – Must be dated within the contractual dates describing services or goods supplied.

6. **“Contractual Services”** –Submit contracts for service agreements and rental agreements. Invoices for contractual services must include rates and hours. Detailed invoices could be accepted for outside services that do not have specific agreements, such as for repairs, exterminators, etc.

7a. **“Rent”** – Provide invoice from landlord *and* current lease/rider (or you may get one or the other). Also, provide itemized bill from landlord for each category when rent includes utilities and taxes. If the organization owns its facility and has a mortgage, **“Mortgage Interest”** must be included.

7b. **“Utilities”** – Gas, electric, water, heating oil, phone, cable and communications, complete current invoices dated within the contract period.

8. **“Department Specific” and “Other”** - complete current invoices dated within contract period.

ALL EXPENSES - Proof of Payment – All charges require proof of payment, clearly showing amount paid, including but not limited to:

- i. canceled checks,
- ii. bank statements,
- iii. notice of electronic payment, or
- iv. confirmation email of electronic payment or automatic payment made.

Common Mistakes Checklist:

Did you remember . . .

- Did you receive **WRITTEN** approval from the responsible County Department where necessary?
- Organize. Submit the claim in orderly fashion, with supporting documentation following the sequence of universal budget itemization and summary sheets.
- Past due amounts on invoices/bills are not acceptable and should be removed.
- Late fees, contributions/donations, fines, costs related to failure to comply with Federal, State or Local laws are **NOT** reimbursable.
- Calculations of allocations should be explained.
- Copies must be legible.
- Sales tax is not reimbursable.
- Provide proof of taxes and other exemptions that the vendor is eligible for.
- Invoice/Claim Voucher Back-up Sheet must name the service provider, not just the credit card company or bank.
- Costs must be related to County business.
- When using credit cards, proof of payment is a credit card statement with amount indicated **AND** proof of how the credit card bill was paid.



PROGRAM SPECIFIC ACCOUNTING & CONTROL GUIDELINES

Order of Precedence: (1) Federal, (2) State, (3) County, (4) Local (if applicable)

Federal Programs:

<https://www.whitehouse.gov/omb/circulars/>

- **CIRCULAR No. A-21**, Cost Principles for Educational Institutions (05/10/2004).
- **CIRCULAR No. A-110**, Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations (11/19/1993) (further amended 09/30/1999, Relocated to 2 CFR, Part 215 (revised 5/10/2004).
- **CIRCULAR No. A-122**, Cost Principles for Non-Profit Organizations (revised 5/10/2004).
- **CIRCULAR No. A-133**, Audits of States, Local Governments and Non-Profit Organizations (includes revisions published in the *Federal Register* 06/27/2003 and 06/26/2007).
- **CIRCULAR No. A-133 SUPPLEMENT (August 2017):**
 - *See also* Exhibit 1: Selected Items of Cost (for itemized list of Allowable & Unallowable expenses).

New York State Programs:

- **CONSOLIDATED FISCAL REPORTING AND CLAIMING MANUAL**
 - *See also Appendix X: Adjustments to Reported Costs* (PDF Attached).
http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual
 - *See also Rates and Methodology* tables (if applicable) available at:
http://www.oms.nysed.gov/rsu/Rates_Methodology/
 - *See also Office of Alcoholism and Substance Abuse Services* Administrative and Fiscal Guidelines of OASAS-Funded Providers at:
<https://www.oasas.ny.gov/legal/documents/AFGuidelines.pdf>

- **OFFICE OF THE STATE COMPTROLLER**
 - *Division of Local Government and School Accountability* **Local Government Management Guides:**
<https://www.osc.state.ny.us/localgov/researchpubs/index.htm>

General auditing guidelines used by the Nassau County Comptroller's Office Vendor Claims Division may be found in the Office of the State Comptroller's Division of Local Government and School Accountability *Local Government Management Guide for Improving the Effectiveness of Your Claims Auditing Process*.