



Oklahoma State Auditor & Inspector

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Date: April 14, 2017

Bulletin Number: 2017-02

To: All County Officials

Regarding: New forms for travel claims, purchase card bookkeeping, purchase orders, transfers related to error corrections, and cash fund reconciliation form.

The Oklahoma State Auditor and Inspector's Office (OSAI) is required by statute to prescribe forms and procedures for proper accounting and reporting of county financial information. Please be advised of the following changes to OSAI prescribed forms and newly prescribed forms:

Revised forms:

- **1116 Purchase Order – Requisition – Claim:** to be used for procurement in accordance with the County Purchasing Act and other applicable State Statutes. Changes include providing space for identifying Federal Grant information, purchase card details, and indication of specific statutory bidding requirements. The document has been slightly color coded to categorize the various portions of the form; the Requisition, Purchase Order, and Claim. *Note: the color coding is for illustrative purposes; if you order pre-printed forms, it is not required that those be printed in color.*
- **1117 County Travel Claim:** to be used for claiming reimbursement for expenses incurred while traveling on official business. *Note: page one of this form may not be practical for mileage claimed by field appraisers of the County Assessor's office and possibly county road employees driving personal vehicles. In this instance, the second page of Form 1117 may be used if allowed by individual county travel policies.*
- **397A Declaration of Surplus:** to be presented to the Board of County Commissioners authorizing the sale/trade/disposal of county owned assets.
- **127 Certificate and Municipal Order:** used for providing the county with evidence of treasurer's bond for municipalities that receive remittances from the county.

Newly prescribed forms:

- 240 Transfer of Funds: used to correct errors, for temporary transfers, and for Emergency Transportation Revolving Fund transfers. This form will aid in the preparation of year-end financial statements to properly account for transfers and error corrections. Error corrections are not to be shown on the year-end financial statements as transfers. This is a multi-functional form; some sections may not be applicable in all situations. It is permissible to leave the inapplicable sections blank.
- 393 Electronic Funds Transfer, Purchase Card Payment: used for EFT purchase card payments to Bank of America.
- 431 Resolution for Designation of Purchase Card Holders: used to designate purchase card holders.
- 4315 Cash Fund Reconciliation: used to reconcile cash fund balances on the appropriation ledger to the general ledger. Helpful instructions are located on the second tab of the Excel Workbook.

These forms are available on the OSAI website at www.sai.ok.gov and filed under the tabs "Forms and Publications" and "Counties." To find a specific form, select the category of forms from the "Counties" tab and scroll down until you find the desired form.

Implementation date of the above forms should be on or before July 1, 2017.

Sincerely,



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