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## QUICK REFERENCE GUIDE TO SUPPORTING DOCUMENTATION FOR NON-PROFITS

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

In order to have your claims processed as timely as possible, you are 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.

General auditing guidelines used by the Nassau County Comptroller's Office 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*.

**"BOLD"** Denotes Relevant Universal Budget Category (exact titles may vary)

### 1. **"Payroll"** -

- a. If the vendor uses a **PAYROLL COMPANY**: Certified payroll from a data processing or payroll company for period claimed with name, check (also include 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.

- b. If the vendor does **IN-HOUSE PAYROLL**: In order to be considered “certified,” payroll reports must be signed (including title) by an authorized individual of the vendor for the period claimed. These payrolls must include the individual employees name, check (also include 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.

2. **“Fringe,” “Supplies” & “Equipment (lease)”** – “complete invoice *listing* names claimed and calculations of allocation included.
- a. **“Invoices/Bills”** must be dated within the contractual dates describing services or goods supplied.
  - b. **“Fringe”** – Complete invoices, including list of names claimed and calculation of allocations.
  - c. **“Equipment”** (purchase) – Prior written department approval should be submitted for purchase caps and three (3) bids, if applicable. The bids should be submitted to the Department as supporting documentation with the voucher where 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 under \$500 do not require competitive bids. Only one recorded quote is required. Additional quotes may be requested if the Buyer deems it appropriate for savings potential.
- ii. Purchases \$500 to \$2999 require three informal competitive bids. The Buyer must obtain and record at least three verbal quotations.
- iii. Purchases \$3000 to \$9999 - The Buyer must obtain and record at least three written informal quotations from the vendors.
- iv. 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 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](http://www.nassaucountyny.gov), “eServices for Business”, “Bid Solicitation Board
- v. 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*

3. **“Travel”** - A log for mileage claimed, receipts for gas, tolls, transit, parking, metro cards, etc. claimed, receipts for any travel related to conferences/training. Additionally, verify whether written Departmental approval is required for any claims for out-of-state travel, and if so, please provide. 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*.
4. **“Consultants” or “Contractual Services”** - Submit contract agreements, Independent contractors & consultant agreements, time sheets and/or Invoices for Independent contractors or consultants, invoices for contractual services. In certain instances, less or more documentation may be required, depending on the situation. In general, Consultant/Contractual agreements are required for those that have them (i.e. professionals – includes hrs to be worked and rate of pay) or invoices could be accepted for those like a repair, exterminators, etc ( outside services that do not have specific agreements, etc.).
5. **“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 organization owns its facility and have a mortgage, **“Mortgage Interest”** must be included in this category.
6. **“Utilities”** – Gas, Electric, water, heating oil, phone, cable and communications, our Office requires complete current invoices dated within the contract period.
7. **“Contractual Agreements”** - contracts for service agreements and rental agreements, or invoices for consultants and/or contractual services. This must include rate and hours.
8. **“Department Specific” and “Other”** - complete current invoices dated within contract period.

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9. **Proof of Payment** – All charges require “Proof of payment,” clearly showing amount being paid, and consists of, but is not limited to:
- a. canceled checks,
  - b. bank statements,
  - c. notice of electronic payment, or
  - d. confirmation email of electronic payment or automatic payment made, etc.
10. **Conferences/Training** - Agendas, confirmation of registration and proof of attendance is always required for claims. 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. 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.
  - b. In the event no Proof of Attendance is available, a signed certification will be required.

## **Common Mistakes Checklist:**

*Did you remember . . .*

1. Did you receive **WRITTEN** Departmental approval where necessary?
2. Organize. Submit the claim in orderly fashion, with supporting documentation following sequence of universal budget itemization and summary sheets.
3. Past due amounts on invoices/bills are not acceptable and should be removed.
4. Late fees, contributions/donations, fines, costs related to failure to comply with Fed, State or Local laws are **NOT** reimbursable.
5. Calculations of allocations should be explained.
6. Copies must be legible.
7. Sales tax is not reimbursable.
8. Provide proof of taxes & other exemptions that the vendor is eligible for.
9. Invoices/Claim Voucher Back-up Sheet must name the Service Provider, not just the Credit Card Company or Bank.
10. Costs must be related to the program.
11. When using Credit cards, proof of payment is a credit card statement with amount indicated **AND** proof of how the credit card 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](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/](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>

### Nassau County Programs:

Many Nassau County Departments have their own requirements, below are a list of some (but not all) of those guides:

#### *Office of Mental Health & Chemical Dependency:*

- **HOW TO PROCESS A CLAIM – GENERAL INSTRUCTIONS** (revision 05/08/2017)(PDF Attached).

#### *Youth Board:*

- **GUIDE FOR PREPERATION OF NASSAU COUNTY YOUTH BOARD VOUCHERS**, (version January 1, 2008) (PDF Attached).