

Services

Type of Information	Source of Information	Intended Use of Information
<ul style="list-style-type: none"> • Invoice or claim for payment 	<ul style="list-style-type: none"> • BSC (where applicable) • Agency finance office • Vendor 	<p>Re-perform the vendor's calculations on the invoice or claim for payment to ensure mathematical accuracy.</p> <p>Verify the names and titles of the employees providing the services are allowable under the purchase order, contract or other enabling agreement (e.g., appropriation).</p> <p>Verify the hours worked by the employees do not exceed the maximum allowable hours under the contract, including whether the vendor may bill for meal breaks.</p> <p>For services billed that are not based on hours worked (e.g., percent of completion, milestone, number of calls, performance indicator, etc.) verify the vendor billed in accordance with the terms and conditions of the contract. Obtain corroborating documentation where possible.</p> <p>Verify the pay rates and/or salaries do not exceed the maximum allowable pay rates and/or salaries under the contract.</p> <p>For services covered under multiple contracts or programs, verify the employee hours and pay rates/salaries are allocated appropriately. Verify there is a description of the services provided.</p>

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		<p>Verify the dates of services are within the contract period.</p> <p>If there is no purchase order, contract or other enabling agreement, determine how the agency conveyed the purchase requirements to the vendor. If the method for conveying the purchase requirements to the vendor is not consistent with agency policy, remind the purchaser of the agency's requirements for future purchases.</p> <p>For assistance in identifying invoices that contain overbilling or fraudulent charges, please see Invoice Red Flags.</p>
<ul style="list-style-type: none"> • Licenses, Certifications, and other qualifications 	<ul style="list-style-type: none"> • Issuer of the license or certificate • NYS Education Department • NYS Department of State • Resume of individual providing the services 	<p>For professional services, verify the professional met the qualifications required for the title ordered/billed by performing the following:</p> <ul style="list-style-type: none"> • Contact the issuer of the license or certificate (e.g., contact the Institute of Internal Auditors to verify the professional is a Certified Internal Auditor). • Search the NYS Education Department's Office of the Professions website Verification Searches (e.g., registered nurses, Certified Public Accountants, physicians, engineers, architects, etc.). • Search the NYS Department of State's Division of Licensing Services Index of Licensees and Registrants (e.g., security guard, notary

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		public, home inspection, etc.)
<ul style="list-style-type: none"> Resumes or Curriculum Vitae 	<ul style="list-style-type: none"> Employee performing the work Vendor providing the employee performing the work Agency program staff 	Compare resumes or curriculum vitae to the qualifications required under the scope of work to verify the employees are qualified to perform the work.
<ul style="list-style-type: none"> Background Checks 	<ul style="list-style-type: none"> Agency program staff Vendor 	Where applicable, verify professionals providing services do not have any criminal offenses that would prevent them from providing the requested services.
<ul style="list-style-type: none"> Payroll records 	<ul style="list-style-type: none"> Vendor Third-party payroll services provider 	<p>Select a sample of payroll records to review for mathematical accuracy.</p> <p>Verify the hours on the payroll records match the hours on the timesheets.</p> <p>Review payroll records to see if the organization certified that the records provide a true and accurate representation of the employees' hours, salaries, and fringe benefits charged to the contract.</p> <p>If it is a cost-reimbursable contract, verify the salaries billed to the contract equal the salaries paid to the employees.</p>
<ul style="list-style-type: none"> Cancelled payroll checks or other evidence of payment 	<ul style="list-style-type: none"> Vendor Third-party payroll services provider Bank 	Review cancelled payroll checks or other evidence of payment to verify the employees were compensated.
<ul style="list-style-type: none"> Fringe benefit calculation 	<ul style="list-style-type: none"> Contract Vendor Third-party payroll services provider 	If it is a cost-reimbursable contract, verify fringe benefits are calculated accurately based on the fringe benefit rate under

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		the contract and/or actual benefits paid/accrued.
<ul style="list-style-type: none"> • Timesheets 	<ul style="list-style-type: none"> • Vendor 	<p>Verify the hours listed on the timesheets do not exceed the maximum allowable hours under the contract.</p> <p>Verify the hours worked meet the minimum requirement under the contract.</p> <p>Verify the hours listed on the timesheets correlate to the hours billed on the invoice.</p> <p>Ensure the vendor properly accounted for meal times for hours billed based on the agreement with the agency.</p>
<ul style="list-style-type: none"> • Date of event • Location of event • Written curriculum • Flyers and other handouts • Conference registration information for attendees • Sign-in Sheets 	<ul style="list-style-type: none"> • Organization that hosted the conference • Venue where the conference was held 	<p>These types of documents are particularly useful for expenses related to training and conferences.</p> <p>Contact the venue to verify the training or conference actually took place on the date it was scheduled.</p> <p>Review the written curriculum, flyers, and other handouts to determine the purpose of the training or conference.</p> <p>Review the registration information and sign-in sheets to verify the employee(s) attended the training or conference.</p>
<ul style="list-style-type: none"> • Progress Report 	<ul style="list-style-type: none"> • Agency program staff • Vendor 	<p>Verify the vendor billed for the percentage of services completed.</p>

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<ul style="list-style-type: none"> • Completion Report 	<ul style="list-style-type: none"> • Agency program staff • Vendor 	<p>Verify the vendor completed the services satisfactorily and in accordance with the contract.</p>
<ul style="list-style-type: none"> • Inspection Report 	<ul style="list-style-type: none"> • Agency program staff 	<p>Verify the vendor billed for services that were provided satisfactorily.</p>
<ul style="list-style-type: none"> • Contract, program requirements, appropriation or other enabling agreement 	<ul style="list-style-type: none"> • Agency Procurement office 	<p>Verify the following:</p> <p>Effective dates correlate to the dates the services were provided.</p> <p>Rates charged on the invoice are in accordance with the enabling agreement.</p> <p>Services billed for on the invoice are allowable under the enabling agreement.</p> <p>The payment method is in compliance with the terms in the enabling agreement.</p> <p>For more information, please refer to Chapter XI, Section 11.F - Contract Monitoring.</p>
<ul style="list-style-type: none"> • Time and Activity Reports 	<ul style="list-style-type: none"> • Vendor • Agency program staff 	<p>Verify the time and activity reports detail out the work performed.</p> <p>Verify the activities relate to the scope of work under the contract.</p> <p>Verify the time charged equals the hours charged on the invoice, if applicable.</p> <p>For employees who work on multiple projects, verify the employee hours and pay rates/salaries are allocated appropriately.</p>

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<ul style="list-style-type: none">• Subcontractor agreements	<ul style="list-style-type: none">• Vendor• Subcontractor• Agency program staff	Verify the vendor billed for services in accordance with the subcontractor agreements.
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