BENJAMIN J. CAYETANO
GOVERNOR

RAYMOND H. SATO
COMPTROLLER

MARY PATRICIA WATERHOUSE
DEPUTY COMPTROLLER

**STATE OF HAWAII**
**DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES**
P.O. BOX 119
HONOLULU, HAWAII 96810-0119

JUL 12 2000

COMPTROLLER'S MEMORANDUM 2000-17

TO: Heads of Departments

SUBJECT: Pre-auditing of Payments Up to $1,000

Pursuant to Section 40-31, Hawaii Revised Statutes, I am delegating to the departments the pre-audit responsibility for payments up to $1,000 effective August 1, 2000. Departmental personnel should pre-audit all proposed payments to determine the propriety of expenditures and compliance with executive orders, rules and administrative policies that may be in effect. Any exceptions to existing Comptroller's rules and policies relating to expenditures shall continue to be submitted to me for my approval. This delegation does not apply to payments charged to your department's protocol funds.

The supporting documents for payments that your department will be pre-auditing should be maintained at your respective offices and not be attached to the summary warrant vouchers submitted for payment. The retention period for your copy of the summary warrant Voucher along with the original supporting documents is set forth in the State's General Records Schedule. To further facilitate the processing of these payments in our pre-audit section, these payments should be vouchered separately. Split payments that are charged to more than one fund whose total exceeds $1,000, should be submitted with all appropriate documents attached.

Should there be any questions, please call Wayne Horie of our Accounting Division at 586-0600.

RAYMOND H. SATO
Comptroller