

**ACCOUNTING REQUIREMENTS**

1. **REASON FOR ISSUE.** The Office of the Inspector General has detected a process that requires regulated internal audits of vouchers to reduce the opportunity for fraud, mismanagement, or waste.
2. **SUMMARY OF CONTENTS/MAJOR CHANGES.** This directive contains policy pertaining to regular review of vouchers to verify that orders with one electronic signature in multiple authority fields are reviewed for validity.
3. **RESPONSIBLE OFFICE.** Office of the Deputy Assistant Secretary for Acquisition and Materiel Management (90).
4. **RELATED HANDBOOK.** VA Handbook 7127, Materiel Management Procedures.
5. **RESCISSION.** None

**CERTIFIED BY:**

**BY DIRECTION OF THE SECRETARY  
OF VETERANS AFFAIRS:**



**NADA D. HARRIS**  
Deputy Assistant Secretary for  
Information Resources Management



**D. MARK CATLETT**  
Assistant Secretary for  
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Distribution: RPC 7006  
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**ACCOUNTING REQUIREMENTS**

1. **PURPOSE.** This directive provides acquisition and materiel management policies required to audit VA vouchers.
2. **POLICY.** All facilities using IFCAP will conduct a quarterly audit of all vouchers to determine that application of duplicate signatures on voucher documents are analyzed for validity of item or service requirement. The reviews will be conducted as outlined in Appendix A.
3. **RESPONSIBILITY.** The Deputy Assistant Secretary for Acquisition and Materiel Management (90) will ensure a program is established to review and issue Departmentwide guidance and support.
4. **REFERENCES.** OIG Report NO. 1AD-G07-116, Audit of IFCAP

**5101-3 QUARTERLY REVIEW OF VOUCHERS**

a. Each facility will develop a quarterly report using Fileman file 442 that will provide a listing of vouchers that have the same electronic signature in two or more of the following fields:

- (1) Control Point Approving Official,
- (2) Purchase Order Approving Official, or
- (3) Receiving Official.

b. The report will be run and reviewed quarterly to determine that the merchandise or services were required and appropriate. The review will be accomplished by two employees; one from A&MMS and one not associated with A&MMS or the ordering (requesting) service.

c. Reports will be forwarded within 15 working days after the end of the quarter to the facility director for further action as appropriate.