



**Jill A. Thompson**  
Athens County Auditor

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DEPARTMENTAL NOTICE

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**TO:** ATHENS COUNTY GOVERNMENT OFFICES/DEPARTMENTS/AGENCIES  
**FROM:** RACHEL NEWLUN & ALEX SIKORSKI – FINANCE ADMINISTRATIVE ASSISTANTS  
**SUBJECT:** NEW VOUCHERS  
**DATE:** 9/8/2015

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Recently, our office received a recommendation from our Independent Public Accountant concerning our process for handling Then & Now certificates. As a result, and in an effort to increase our compliance, we have updated our voucher to make the processing of Then & Now certificates more efficient and effective.

The Ohio Revised Code (ORC 5705.41) requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless the amount required to meet the obligation in the fiscal year in which the contract is made, had been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of an appropriate fund, free from any previous encumbrances.

Up until now, a certificate was attached to any voucher deemed as a Then & Now expenditure with the necessary signatures required for approval. By adding language to the current voucher, there no longer needs to be a separate form when a Then & Now is processed.

Please find enclosed (attached) a copy of the amended voucher. The updated form is available on our website in both PDF and Excel format for your convenience.

Our office has already updated the form internally and **we ask that your office begin using the updated form no later than Thursday, October 1<sup>st</sup>**. Should you have any questions or concerns regarding the amended form, please let us know so that we can assist with your transition.

Then & Now certificates are not necessary when purchase orders are submitted prior to making an expenditure. If the invoice date is prior to the purchase order date, then the payment requires a Then & Now certificate.

We thank you for your cooperation in this matter as it is a priority of our office to process payments as efficiently as possible. If you have any questions or concerns, please feel free to give our office a call at (740) 592-3226.

Comments:

Check No.:

Date Paid:

**Athens County Board of County Commissioners**

P.O. No.: \_\_\_\_\_

Athens, Ohio \_\_\_\_\_

Amount: \_\_\_\_\_

Vendor No.: \_\_\_\_\_

To:

Fund No.: \_\_\_\_\_

Fund Name: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Dept. No.: \_\_\_\_\_

Department Name: \_\_\_\_\_

\_\_\_\_\_

Code No.: \_\_\_\_\_

Account Name: \_\_\_\_\_

Invoice No.	Account No.	Description	Amount

\_\_\_\_\_ THEN AND NOW

It is hereby certified that the above amount required to meet the contract, agreement, obligation, payment or expenditure, for the above, has been lawfully appropriated or authorized or directed for such purpose as is in the treasury or in process of collection to credit of the above fund free from obligation or certification now outstanding.

It is also hereby certified that at the time of making such contract or order and at the time of execution of this voucher, a sufficient sum was appropriated for the purpose of such contract.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date