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TO: All Holders of the Financial Planning and Control Manual

NEW ACCOUNTING PROCEDURES

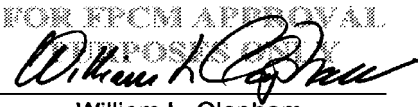
BULLETIN NUMBER: 159	May 8, 1991
SUBJECT: Verification and Correction of Payee Information (1099 Data)	

Attached is a copy of OSC Accounting Bulletin number A-258, dated April 23, 1991. This bulletin was issued as a reminder that agencies are responsible for the proper verification of payee name, payee ID, payee address and IRS code (1099 Code) data appearing on vouchers entered into the Central Accounting System. OSC's bulletin also establishes a procedure for the ongoing correction of payee information, once such errors are detected by agencies.

Given the volume of vouchers processed each year by the courts and agencies of the Unified Court System, it is not surprising that a certain number of data entry or other errors occur in the completion of payee ID and IRS code data. However, the correction of such errors should not result from payee inquiries received during tax preparation time, relative to the 1099's they have received. Error detection and correction should be an ongoing process throughout the year.

The audit of payment warrants (VOU065's) against vouchers submitted to OSC is one of the most basic internal controls over the payment/disbursement process. Verification should also include the review and correction of payee information reflected in the Central Accounting System.

Please contact this office if you have any questions regarding procedures for the verification and correction of payee information.

NYS UNIFIED COURT SYSTEM
FOR FPCM APPROVAL

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