

DATE: June 3, 2011

TO: Agency Addressed (No. 33, 2010-2011)

FROM: Christina Smith, Director
Division of Accounting and Auditing
Department of Financial Services

SUBJECT: CRITICAL ERROR REASON CODES

This memorandum supersedes and replaces Agency Addressed Memorandum No. 09, 2001-2002, issued on February 13, 2002.

The Bureau of Auditing has updated the list of critical error reason codes. The revised list becomes effective July 1, 2011. These critical error reason codes will apply to all pre-audited (sampled and non-sampled) FLAIR vouchers/invoices and MFMP Invoice Reconciliations. Measurement data for all critical errors listed below will be gathered from FLAIR and MFMP, and will be reported to State Agencies on a quarterly basis.

The established accountability measures and associated Return or Deleted Record Reason Codes are:

- 1A – Voucher Returned/Deleted Per Agency Request
- 1C – Incorrect Payee
- 1D – Incorrect Voucher Schedule Amount
- 1H – Duplicate Payment
- 1J – Voucher Schedule Not Signed
- 1L – Incorrect Category
- 2A – Invoice Not Submitted
- 2B – Unit and/or Unit Price Not Shown
- 2C – Incorrect Invoice Amount
- 2F – Unauthorized or Prohibited Expenditure
- 2G – Error in Extension
- 2H – Sales Tax Included
- 2J – Receiving Report not Submitted
- 2K – Satisfactory Receipt of Services not Documented
- 3A – Travel Not in Accordance with Section 112.061, F.S.
- 4A – Payment Not in Accordance with Contract/Grant or Contract Summary Form
- 4B – Contract/Grant Not Submitted
- 4E – Service Rendered Prior to Effective Date Contract/Grant
- 4F – Method of Procurement not Provided for Contract/Grant
- 5C – Statutory Authority/Necessity to Expend Funds for this Purpose not Documented
- 5N – Other Additional Supporting Documentation/Justification Needed
- 7A – Payment Not in Accordance with Direct Order or Purchase Order
- 7B – Direct Order or Purchase Order not Provided
- 7E – Service Rendered Prior to Issued Date of Direct Order or Purchase Order
- 7F – Method of Procurement not Documented

Agency requests for the reduction or deletion of vouchers/invoices will also be included in the accountability measures, and will need to be submitted using the attached template. State Agencies may use their own form as long as it includes the same information as the template. Please contact Jeff Cagle at 850-413-5504, Jeffrey.cagle@myfloridacfo.com or Cheri Greene at 850-413-5593, cheri.greene@myfloridacfo.com if you have any questions.

