

Process	Sub-Process	What (Objective)	Why (Risk or Exposure)	RETURN TO MENU	How (Applicable Controls)	Control Number
B Procurement	B3 Receiving	Appropriate receiving documentation is maintained or monitored to facilitate verification of vendor invoice/freight bill accuracy.	Items may be received but not reported, or reported inaccurately, resulting in unrecorded liabilities, inaccurate inventories, and over/under/late payments.		Upon receipt of a product, appropriate receiving documentation is prepared and maintained and appropriate information is entered into payment systems timely.	B3-1.1.2
					Receiving notifications via third party EDI (when Supplier books receipt directly into County system) are monitored in accordance with County policy to ensure accurate and complete entries get into the appropriate systems.	B3-1.1.3
					Appropriate procedures are in place to ensure that differences detected by the receiving personnel above established tolerances are investigated and actioned in a timely manner. Materials are promptly inspected to ensure the items are proper, meet product specifications, are not damaged and are appropriately physically delivered to the designated person or area (usually the requisitioner).	B3-1.1.4
					Claims to vendors or carriers are made when cost-justified so that related credits are promptly received for returned materials.	B3-1.1.5
					Where bulk raw material is received (e.g., truck, tank, rail car, barge, or pipeline), quantities are adequately verified and accounted for in a timely manner. Any difference with a carrier bill of lading in excess of predefined and approved tolerance limits is promptly investigated and corrected.	B3-1.2.1
		Vendor disputes or litigation may arise due to improper documentation of receipt of goods or services.		Material received on the basis of concentration or percentage is analyzed.	B3-1.2.2	
				Accuracy of meters, gauges, scales, etc. used to validate receipt of materials is verified annually at a minimum. Verification results are kept on file.	B3-1.2.3	
				Access to receiving transactions is appropriately restricted and is reviewed by management at least annually.	B3-2.1.1	
		Receiving systems and records are appropriately safeguarded.	Financial loss or unauthorized changes may go undetected.		Physical access to the receiving area (e.g. stores, warehouses) is restricted.	B3-2.1.2
					Incoming goods are secured and safeguarded during the receiving process, particularly in the case of valuable goods.	B3-2.1.3
Adequate segregation of duties exists among the authorization, custody of assets, recording of transactions and reconciliation.	Lack of segregation of duties may result in misappropriation of assets, inaccurate financial reporting, errors or irregularities and/or improper and undetected use of funds or modification of data.		Adequate segregation of duties is maintained as documented in the <u>SOD matrix section</u> .	B3-3.1.1		