

**AUDIT OF AIRCRAFT INVOICES**  
**(1987)**

**3641**

Purpose/Use: Audit invoices for aircraft services.

Reference/Authority: Accounting Procedures Handbook, Sections 3665.3, 3671, 3676, and 3762.

Source: CDF Air Attack or Helitack Bases.

Forms/Related Documents: Agreement for Emergency or Intermittent use of Aircraft, FC-107;  
Aircraft Activity Record and/or Vendors Invoice, AO-366;  
Assignee Slip;  
Contract;  
Contract Activity Log;  
Flight Rate Table;  
Invoice;  
Posting Tag, AO-225;  
Subpurchase/Contract Delegation Order, AO-40.

Due Date(s): On receipt.

Distribution: See procedures.

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CDF enters into contracts and Agreements for Emergency or Intermittent Use of Aircraft (FC-107s) with private vendors who supply aircraft, pilots, and/or aircraft maintenance to the department. Both the contracts and FC-107s delineate what is to be provided and at what cost.

Most all payments for aircraft services, except availability and maintenance, will be processed via an Aircraft Activity Record and/or Vendor's Invoice (AO-366) which is prepared by CDF employees at an air attack or helitack base and forwarded to the appropriate Unit-Finance office. Upon receipt:

**FLIGHTS AND STANDBY-CONTRACT**  
**(1987)**

**3641.1**

- Pull contract and determine that the billing is in compliance with the contract.
- Audit AO-366 for correct preparation including:
  - Date, vendor name and address, using region and unit, fire name and incident number, pilot's name, aircraft number and type.
  - Signature of CDF employee, approval of CDF Ranger or Deputy, and vendor's signature.
  - Contract number.
  - Correct CALSTARS codes.
- Audit AO-366 for mathematical accuracy:
  - Using the monthly Flight Rate Table for month aircraft was used, and start and stop time as shown on AO-366, determine that amount due is correct.
  - Determine that total invoice amount is correct.
  - If CALSTARS codes are split, determine that split dollar values equal total invoice amount.
- Unit finance:
  - Forward first and second copy of AO-366 with attachments to DAO-Claims.
  - If multiple index coding, send copy to all units charged. If out of region, forward to RO of unit charged.
  - Place copy in unit file.
- DAO-Claims:
  - Sort AO-366s by vendor and contract number.
  - Check contract for discount terms, if applicable, calculate discount, change total amount due and if split coded, adjust dollar values of codes.

- Check contract for assignee. If so, staple assignee tag on front of AO-366.
- Prepare Posting Tag (AO-225) and attach to bottom of second copy of AO-366. See Accounting Procedures Handbook, Section 3671.
- Get claim schedule number from schedule log.
- Complete Contract Activity Log inside contract folder. If insufficient funds, advise encumbrance desk.
- Prepare claims schedule per Accounting Procedures Handbook, Section 3676.

## **FLIGHTS AND STANDBY-NONCONTRACT**

**3641.2**

(1987)

- Verify there is an Agreement for Emergency or Intermittent Use of Aircraft (AO-107) for the vendor on file and that billing is in agreement.
- Audit and process AO-366s the same way as for flights and standby contract.
- EXCEPTION: AO-366 must bear agreement number, not contract number and agreement will not show allowable discount or assignee number. DAO-Claims: do not complete Contract Activity Log.

## **AIRCRAFT AVAILABILITY-CONTRACT**

**3641.3**

(1987)

CDF enters into contracts with private vendors who make aircraft available at all times during the terms of the contract. As specified by the contract, CDF employees at the contracting air attack or helitack bases will prepare Subpurchase/Contract Delegation Orders (AO-40s) and forward them to the appropriate Unit-Finance office. Upon receipt:

- Pull contract and determine that the billing is in compliance with the contract.
- Audit AO-40 for correct preparation including:
  - Contract number at top right-hand corner.
  - AO-40 issue and certification of receipt dates.

- Vendor name and address per contract.
- Vendor's signature, unless "in lieu of" vendor's invoice is attached and invoice number is written in space provided.
- Number of days and month available, description and number of aircraft.
- CDF employees' signatures affixed to authorize purchase and certify receipt.
- Correct CALSTARS codes.
- Audit AO-40 for mathematical accuracy:
  - If CALSTARS codes are split, determine that split dollar values equal total invoice amount.
  - Unit-Finance and DAO-Claims process AO-40s the same way as for AO-366s for flights and standby-contract.

**AIRCRAFT MAINTENANCE-CONTRACT**  
 (1987)

**3641.4**

CDF enters into contracts with private vendors who provide maintenance of aircraft. Upon receipt of invoice for aircraft maintenance:

- Pull contract and determine that the billing is in compliance with the contract.
- Audit invoice for correctness, including:
  - Contract number.
  - Date or dates service performed.
  - Vendor name and address per contract.
  - Aircraft number and type.
  - Correct CALSTARS codes.

Audit invoice for mathematical accuracy.

- If CALSTARS codes are split, determine that split dollar values equal total invoice amount.
- Unit-Finance and DAO-Claims process invoices the same as for AO-366s for flight and standby-contract.

**FORMS AND/OR FORMS SAMPLES: RETURN TO ISSUANCE HOME PAGE FOR FORMS/FORMS SAMPLES SITE LINK.**

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