

**AUDIT OF CALIFORNIA PRISON INDUSTRY AUTHORITY (CPIA)  
INVOICES**  
(1987)

**3643**

Purpose/Use: Audit California Prison Industry Authority (CPIA) Invoices.

Reference/Authority: Accounting Procedures Handbook, Sections 3665.7 and 3668.

Source: California Prison Industry Authority.

Forms/Related Documents: California Prison Industry Invoice;  
Multipurpose Posting Document, AO-25;  
Request to State Controller for Transfer to Prison Industries  
Revolving Fund;  
Subpurchase/Contract Delegation Order, AO-40.

Due Date(s): On receipt.

Distribution: See procedures.

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As purchases are made from the California Prison Industry Authority (CPIA), the first and second copies of the Subpurchase/Contract Delegation Order (AO-40), are forwarded to DAO-Claims unless purchase exceeds \$499.99 and is to be encumbered. In that case only the goldenrod copy is forwarded.

- If purchase exceeds \$499.99 and only the goldenrod copy was received, forward to encumbrance desk.
- If purchase amount is not to be encumbered, or when AO-40 is returned from encumbrance desk, place in pending file.

The (CPIA) forwards an invoice bearing the related AO-40 number with an attached Request to State Controller for Transfer to Prison Industries Revolving Fund.

Match AO-40(s) in file to CPIA invoice(s) and "Request(s) to Transfer".

Prepare a Multipurpose Posting Document (AO-25).

- Write Prison Industry Authority and the "Request to Transfer" number in REMARKS section.
- Use Transaction Codes 245 for encumbered items and 242 for nonencumbered items.
- Write P for partial shipment and F for final in MOD column.
- Place AO-40 number preceded by region number and O and followed by OO in REFERENCE DOC #/SUFF column.

Make one copy of AO-25; two, if partial shipment.

- Forward original and one copy of AO-25, plus invoice(s) and " Request(s) to Transfer" to DAO-Fund Accounting.
- If a partial shipment, retain one copy of AO-25 in pending file.

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

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