



**State of Louisiana**  
DIVISION OF ADMINISTRATION

**OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY**

M. J. AMIKE® FOSTER, JR.  
GOVERNOR

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COMMISSIONER OF ADMINISTRATION

April 10, 2003

**MEMORANDUM OSRAP 03-27**

TO: Fiscal Officers  
All State Agencies

FROM: F. Howard Karlton, CPA, CGFM  
Director

SUBJECT: Aged Outstanding Checks

OSRAP Memorandum 02-31 informed you of the Aged Outstanding Check Report that is available on the OSRAP Website. This report includes checks that have been outstanding from 30 days to over 180 days. As usual, we ask that you review the report and clear as many of the outstanding checks as possible.

A change in procedure will be the involvement of OSRAP in the clearing of the stale dated checks (defined as those outstanding for at least 180 days) written for \$3,000 and more. OSRAP personnel is reviewing a report weekly for checks meeting the above mentioned criteria and notifying agencies as necessary. For stale dated checks, the vendor should be notified that the check is no longer negotiable and steps are being taken to void the check. If the obligation for which the check was issued is still open and you can reissue the check to the vendor, you should do so at once. For detailed instructions on voiding checks see OSRAP Memorandum 02-24. This process will minimize the number of voids during the annual close process as well as decrease the number of checks going to unclaimed property.

**The Aged Outstanding Check report is updated at the beginning of every month by OSRAP and is located at <http://www.state.la.us/OSRAP/INDEX.HTM>, directly beneath the Vendor Training Manual button.** If you have any questions regarding this memorandum or have problems downloading the information, contact the OSRAP Help Desk at (225) 342-1097.

FHK:am

c: Mr. Gary Hall, CPA