Justice Administrative Commission
Accounting Section Overview

Dina Kamen
Acting Director of Accounting
Rinesha Jackson
Professional Accountant
Accounting - Overview

- JAC is the 4th largest processor of invoices, in terms of volume, among all state agencies
  - Disbursements Unit
    - Processes batches, journal transfers, and warrant cancellations; provides customer assistance
  - Revenue Unit
    - Verifies receipts from traffic fines and other revenues transmitted via Department of Revenue
    - Make deposits in the Treasury and record in FLAIR for money received
Accounting – Disbursements Staff

JAC Professional Accountants who process disbursements:

- Patricia Burt
- Hanz Cadet
- Kathy McCabe
- Timothy Tice
- Joseph Walker
- Clyde Woodbury
Accounting – Disbursements Overview

- Disbursements Unit:
  - Processes Operations, Due Process, Ordinary Witness, and Civil Commitment Disbursements
  - Processes Journal Transfers sent via email or memo
  - Serves as a liaison between the Department of Financial Services (DFS) and your staff
  - Customer service: look up account balances, assist with object codes, answer questions
Accounting – Life Cycle of a Batch

- Most of the payments JAC makes are submitted via batch sheets
  - Sent via email or uploaded through JAC’s website
  - Uploaded into JAC’s electronic document management system (EDMS)
  - Routed to your JAC accountant in the EDMS
  - Your accountant reviews the batch and corresponding backup
  - Your accountant enters the batch information into FLAIR
Accounting – Standards for Invoice Payments

- Department of Financial Services (DFS)
  - Issues Reference Guide for State Expenditures
  - Conducts random audits of invoices < $10,000
  - Audits all invoices > $10,000
  - Requests an authorization or vendor contract for Operation payments
  - Requires a statement on Due Process batch sheets that all goods and services have been received
# Accounting - Operations Batch Sheet

**L00183188**

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**BATCH TOTAL:** $180.35

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**Special Instructions:**

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**Date received by JAC**

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**Approved By:**

- ALTON L RBP COLVIN JR on 08/14/15 10:08 AM
- TITLE: Executive Director

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**Prepared By:**

- SUSIE C. KALOUS on 08/14/15 9:45 AM
- TITLE: Professional Accountant I
### Accounting – FLAIR Input Screen

#### 51S1

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10/22/2015 10:04:17

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10/22/2015 10:05:04
What are we trying to say here? Slide title needs to reflect what we're trying to convey.
Colvin, Rip, 11/15/2015
Accounting – Life Cycle of a Batch

- A separate JAC accountant reviews the work input into FLAIR by another JAC accountant for accuracy
- During nightly processing, FLAIR assigns voucher numbers to batches
- Payment transaction data is automatically sent to DFS nightly
Accounting – Life Cycle of a Batch

- **Voucher Processing:**
  - JAC prints and matches vouchers to batch sheets daily
  - JAC voucher processing staff will send backup documentation to DFS for vouchers that are sampled for audit
  - DFS posts the payments
  - JAC receives the checks/EFT statements from DFS and prepares warrant packages
  - JAC mails warrant packages to circuits
Accounting – Journal Transfers

- JAC Accounting processes your Journal Transfers (JT)
  - Any transfer of expenditures within the same budget entity and category
  - Request for JT’s can be sent to JAC Accounting via email, using either the email body or attaching a memo to describe the transfer
Accounting – Helpful Links

- Reference Guide for State Expenditures
- Accounting page on JAC’s public website
  https://www.justiceadmin.org/ClientAgencies/accountingsvcs.aspx
- JAC Secure Website log-in:
  https://www.justiceadmin.org/login/Login.aspx
CR7

Add a slide showing website.

Colvin, Rip, 11/15/2015
Welcome

JAC’s Accounting Section processes disbursement and revenue transactions for the agencies we serve in the areas of: Operations, Due Process, Civil Commitment, and Ordinary Witness Funding Requests. The Accounting Section serves as a liaison between the agencies we serve and the Department of Financial Services. We offer assistance in order to ensure that transactions are timely and accurately processed in compliance with applicable laws, rules, and regulations.

JAC’s Accounting Section is comprised of two components: Disbursements and Revenue.

Disbursements processes invoices for the agencies we serve. To be responsible stewards of taxpayers’ dollars, we ensure that all disbursements are processed in accordance with ss. 29.005, 29.006, 40.29, 112.061, 215.422, and 396.910, F.S., and the Reference Guide for State Expenditures.

Revenue is responsible for the classification and coding of receipts, and processing such transactions for the agencies we serve in accordance with s. 116.01, F.S.

Below are pertinent documents, guides, and memos relating to Accounting.

General

- Reference Guide for State Expenditures
- JAC Memo RE: Transaction Date & Prompt Payment - Reference Guide
- State of Florida Application for Refund
- Affidavit for Duplicate Warrant
- Reimbursement Form for Expenses Other than Travel
- Circuit Revenue Transmittal Cover Sheet
- JAC Ordinary Witness Quarterly Funding Request Form

Travel

- CFO Memo No. 03 (2005-06) RE: Reimbursement of Travel Expenses (Rates)
- CFO Memo No. 01 (2006-07) RE: Reimbursement of Travel Expenses (Travel Vouchers)
- Authorization to Incur Travel Expenses
- State Travel Voucher for Reimbursement
- Sample State Travel Voucher for Reimbursement
- Travel Voucher Instructions
JAC Secure Website log-in

Executive Office
- JAC Contact List
- Records Schedule – State & Local Government Agencies
- Records Schedule – Public Defenders
- Statutory Reports Calendar
- Records Disposition Document
- Surplus Property Certification Form
- Property Disposition Form
- FDPA Public Records
- Authorized Signatures Form
- Voucher Signatures Form

Accounting
- Batch Search – Search for payments by batch number
- JAC Ordinary Witness Quarterly Funding Request Form
- Online Batch Submission Instructions

Submit Batch Sheets (PDF or TIFF only) – click for Guidelines

[Submit]  [Cancel]
Accounting – Revenue Staff

Revenue Staff:
Phyllis Reed – Accounting Supervisor
Rinesha Jackson – Professional Accountant
Kim Jackson – Accounting Specialist
Accounting – Revenue Section Overview

- Revenue Section:
  - Revenue Collections from the Clerks of the Court
    - All funds are electronically remitted to Department of Revenue (DOR)
    - Uploads into FLAIR via DOR database
    - Public Defender Revenue Trust Fund (PDRTF) – Section 318.18(19)(c), F.S.
    - Indigent Criminal Defense Trust Fund (ICDTF) – Sections 27.52(1)(d) and 938.29, F.S.
Accounting – Revenue Section Overview

- Audit, deposit and record revenue funds (e.g., IT reimbursement, Local Ordinance, Grant and Donation funds)
- All funds are received in compliance with Florida Statutes and DFS rules and regulations
Accounting – Questions

Contact Info:
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(850) 488-2415 Ext: 306

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(850) 488-2415 Ext: 317