



JUSTICE ADMINISTRATIVE
COMMISSION



Financial Services Overview

Michael Mauterer

Director of Financial Services

Vicki Nichols

Financial Services Administrator

Financial Services - Overview

- Prepare custom financial reports on a multitude of issues, both those required by law and those requested by JAC entities, and public records requests
 - Due process expenditure reports
 - Budget balances and projections
- Monitor budgets for Public Defender and State Attorney Due Process Costs, and Court-Appointed Counsel funding
- Provide FLAIR user access and troubleshooting of FLAIR issues, vendors additions to FLAIR, updates, and more
- Record year-end entries in FLAIR, and prepare financial statements



Financial Services - Overview

- Manage JAC's internal accounting function
- Perform monthly (and year-end) reconciliations between JAC entities and the Department of Financial Services (DFS) central accounting records
- Distribute FLAIR financial and payroll reports
- Record contracts in the Florida Accountability Contract Tracking System (FACTS)
- Serve as liaison for JAC Entities with DFS regarding FACTS, Substitute W-9, EFT, and other items
- FLAIR account codes management – organization codes, object codes and related FLAIR accounting codes
- Administer PCard program for Justice Administration



Financial Services – Due Process Reporting

- Due Process Expenditures Reporting
 - Monthly reports to each Public Defender’s office
 - Quarterly reports submitted to PD Administrative Directors
 - Ad hoc reports as requested
- Due process expenditure data is pulled from the FLAIR Information Warehouse – custom queries created by JAC
- FLAIR reports also distributed to Public Defender offices specific to due process
 - Schedule of Allotment Balances, Merged Detail and more

Financial Services – Purchasing Card (PCard) Administration

- The PCard works just like a personal or corporate credit card. It can be presented to any merchant that accepts VISA
- The difference with the purchasing card is that charges are uploaded to FLAIR as they occur (no monthly statements)
 - The charges go through a two or three level approval process in FLAIR starting at the local office and finally through a JAC accountant
- PCard purchases must comply with all statutes and rules for state purchasing
- Can be used for due process and operations



Financial Services – Purchasing Card (PCard) Administration

- PCards are issued at the completion of the following:
 - Cardholder profile completed
 - Cardholder completes training and passes the test
 - Cardholder agreement is submitted to JAC
- Each office determines the cardholders and approvers for their office
- Approvers also attend training and are provided appropriate access to FLAIR to approve charges
- Separation of duties and oversight between cardholders and approvers is essential



Financial Services – Purchasing Card (PCard) Administration

- All receipts (e.g., hotel receipts, car rental receipts, office supplies receipts) and any supporting documentation related to each PCard charge should be kept in the local office
- DFS does post payment audits to verify that purchases made using a PCard are allowable state expenditures and may request documentation
- Contact Lorelei Seber, JAC's Purchasing Card Administrator, for questions and information regarding the PCard program
 - Lorelei.Seber@justiceadmin.org



Financial Services – PCard Receipt Requirements

- **Signed and dated by the cardholder!!!**
 - Receipts for shipped items must include a signed packing slip or statement indicating receipt, inspection, and acceptance of goods
 - Receipts for services require clear evidence that the services are satisfactorily received
- Clear description of goods or services acquired, number of units, and cost per unit
- Reflect a \$0.00 balance due
- Supporting travel voucher, if travel related

Financial Services – PCard Receipt Requirements (cont’)

- Payments related to Agency Owned Vehicles require the state tag number and “maintenance” or “repair” recorded on the charge record in FLAIR
- Justification for the purchase
- Statutory authority (if not evident by the nature of purchase)

Financial Services – PCard Tax Exemption – Online Purchases

- All PCard Purchases are tax exempt from State of Florida sales tax, including on-line purchases
- Cardholders, approvers, and reconcilers should be diligent in ensuring State of Florida sales tax is not charged
- A PCard must be registered with the on-line vendor prior to the purchase in order for the purchase to be tax exempt
- Directions for registering can normally be found by entering the vendor name and “tax exemption” in your internet search engine
- **Amazon now charges sales tax unless you have registered your PCard**



Financial Services – PCard Usage – Allowable Charges

- Commodities necessary for an office to carry out statutory duties
- Office supplies
- Airfare, hotel, and car rental (state business only)
- SunPass (purchase)
- Registration fees and training
- Due Process documents/services (where appropriate)

*Refer to the Reference Guide for State Expenditures
and JAC Purchasing Card
Guidelines for complete information*



Financial Services – PCard Usage – Charges NOT Allowed

- Cash advances; cash refunds
- Food
- Non-business or personal Items
- Gasoline & petroleum products
- Third party billing (unless no other form is accepted)
- Performance awards & plaques
- Membership dues
- Late payment of invoices that are subject to interest penalty (to avoid paying interest)
- Employee moving expenses



Financial Services – PCard Billing Address Verification

- When using the PCard online and address information is requested from the website, please use the following as the address and phone number:
 - 227 N. Bronough Street, Suite 2100, Tallahassee, FL 32301
 - 850-488-2415
- Note: Address verification is done by the vendor's website, not Bank of America. If a charge is declined due to the billing address, it can only be resolved with the vendor. **Bank of America is not declining the charge.**



Financial Services – PCard Billing Address Verification

- If address verification is declined on the vendor's website some possible solutions are:
- Move "Suite 2100" to line 1 of the address and "227 North Bronough Street" to line 2
- Add the 4 digit zip code extension "5874"
- Please contact the vendor for resolution of these issues and not Bank of America



Financial Services – JAC PCard Program – Contact Information

- Lorelei Seber, Purchasing Card Administrator
 - 850-488-2415 ext. 232
 - Lorelei.Seber@justiceadmin.org
- Aleah Roddenberry, Back-up Purchasing Card Administrator
 - 850-488-2415 ext. 235
 - Aleah.Roddenberry@justiceadmin.org



Financial Services – FLAIR Reconciliations

- Departmental FLAIR and Central Accounting (CFO/SA) are two different systems, and monthly reconciliations are needed to ensure FLAIR Reports and general ledger balances are correct
- Trial balance reports for each circuit are reconciled each month with Central Accounting (CFO/state account balances) to compare:
 - Budget release (GL 13100 for GR & 12200 for TF)
 - Revenue Deposits (Trust Funds)
 - Cash balance for Trust Funds
 - Expenditures (GL 7XXXX)
 - Budget Allotments



Financial Services – FLAIR Reconciliations

- Reasons for Departmental & Central Accounting (CFO) differences:
 - Timing differences for pending voucher payments
 - Journal receipts from other agencies are not automated in departmental FLAIR. The deposit or expenditure reduction is recorded when the PJT is received
 - Some entries to record deleted vouchers or line items are not automatically posted in FLAIR
 - Problems with payroll upload in FLAIR

Financial Services – Financial Statement Reporting

- JAC is responsible for ensuring that financial statement information/forms are completed correctly and on-time
- Financial statement information provided by your offices is transmitted to DFS for inclusion in the Comprehensive Annual Financial Report (CAFR)
 - All state agencies' data is combined and published by DFS
 - Used by Wall Street, banks, and bond rating agencies to determine credit worthiness and bond ratings
 - Florida has an A+ bond rating



Financial Services - Florida Accounting Information Resource (FLAIR)

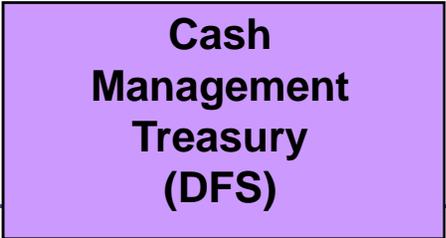
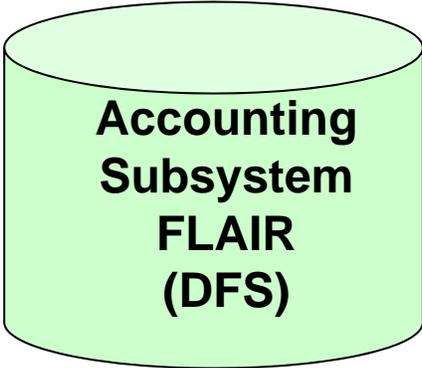
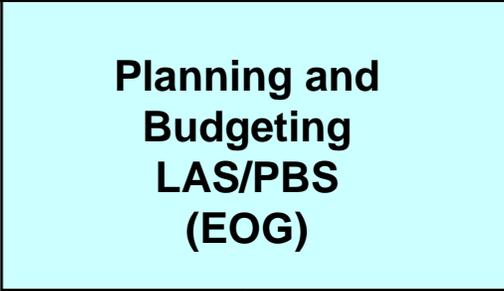
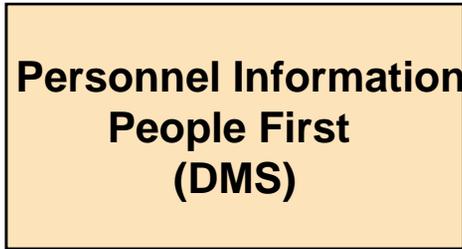
- FLAIR, a 30-year-old system, is the official accounting system of the State of Florida
- Authority: “...shall be a unified information system providing fiscal, management, and accounting support for state decision makers...” s. 215.91(2), F.S.
- Mainframe system housed at the Department of Financial Services, Office of the Chief Financial Officer
- Used by approximately 10,000 state employees in 35 agencies





Financial Services – FLAIR and the Florida Financial Management Information Systems (FFMIS)

The FFMIS systems manage the state's business. Data is transmitted between FLAIR and these systems daily.

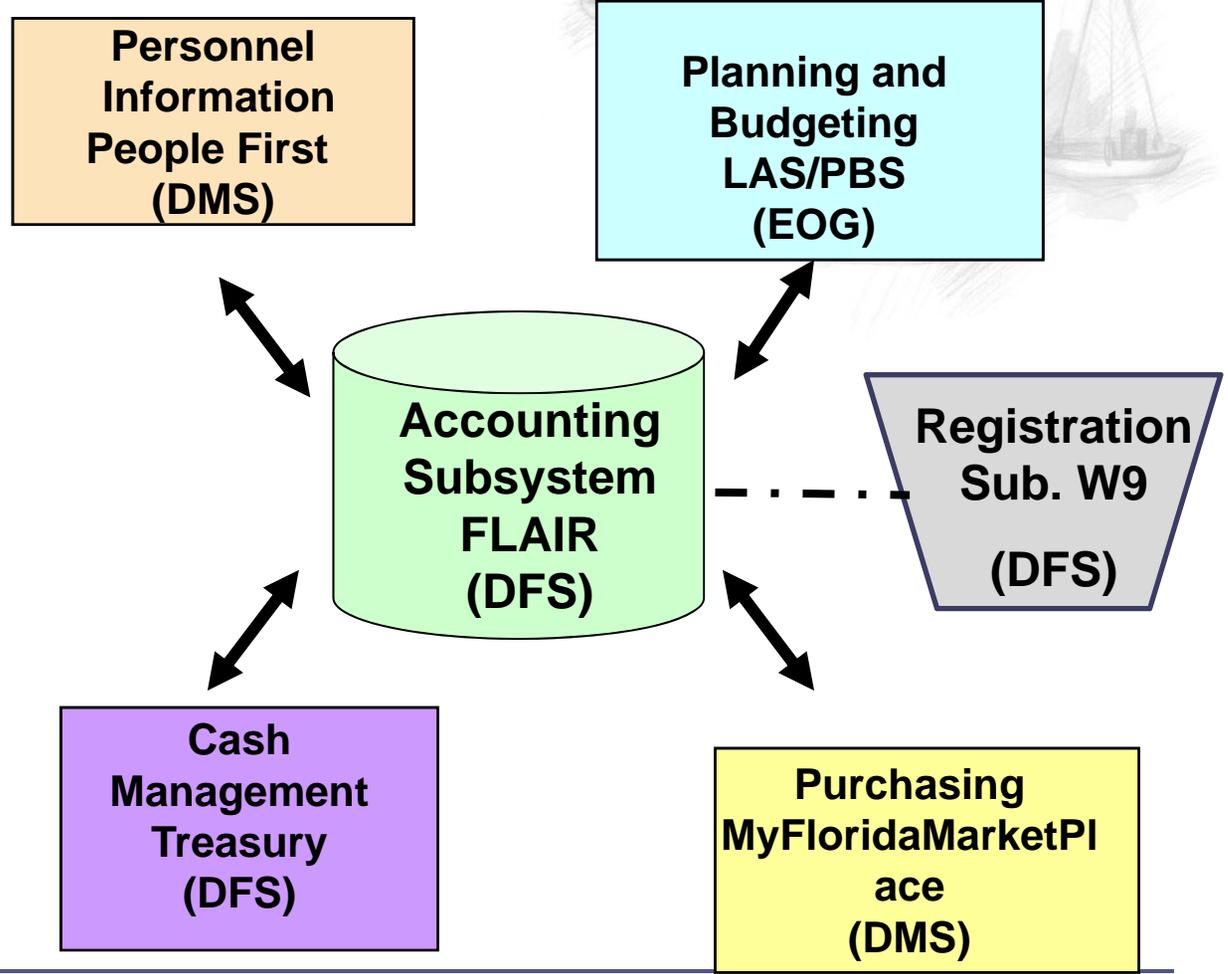


Financial Services - FLAIR and Vendor Issues

- Vendor payments for services (operations and due process) require the vendor to register a Substitute W9 with the DFS Substitute W9 Registration System
 - The Substitute W9 is the Florida request for taxpayer identification number that DFS then verifies with the IRS
- Information & evidence, PCard approvals, and travel are exempt from Substitute W9 requirement
- The FLAIR system is programmed to prevent payments from being entered, when the Substitute W9 has not been completed

Financial Services - FLAIR and the Substitute W9 Registration

The DFS Substitute W9 Registration System is outside of FLAIR and the FFMIS systems. Registering the taxpayer ID does not add the vendor to FLAIR or MFMP



Financial Services – FLAIR – Vendor Issues – Substitute W9

```

VSI1                STATEWIDE VENDOR INQUIRY BY NUMBER    11/10/2015  17:07:27
VENDOR ID: F 592016847 W9 NAME: ACCURATE COURT REPORTERS INC          W9: Y
                                                                W9 UPDATE: 05/20/2014
SEQ VENDOR NAME                SHORT NAME
PURCHASING ADDRESS            REMITTANCE ADDRESS                PIN
-----
001 ACCURATE COURT REPORTERS, INC.  ACCURATE COURT R                6996
    400 W. 11TH STREET, SUITE C    400 W. 11TH STREET, SUITE C
    P. O. BOX 2121                P. O. BOX 2121
    PANAMA CITY FL 32402-0000      PANAMA CITY FL 32402-0000

    PHONE: (850) 785-2602          LAST UPDATED: 05/20/2014
    REQ OLO: 000000                LAST USED: 09/18/2015
    VEI: M                          CONFIDENTIAL: N
    FOREIGN: N                      PAYEE: N
    LEVY:                            STATUS: A
    MC: R                          INACT CODE:
    EFT: Y                          REVENUE TYPE:

SEL VENDOR ID:                ZIP:                PAYEE:                TYPE                SEL
    NAME:                PAYEES ONLY:                VENDORS ONLY:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                MINI MAIN RFRSH TOP                FWD
    
```

- If the vendor is in FLAIR, the vendor inquiry screen shows the W9 status.
- Many registered vendors are not in FLAIR – JAC will add those vendors.
- Ask JAC to assist when needed with W9 issues and questions.





Financial Services – FLAIR and MyFloridaMarketPlace (MFMP) Vendors

```

VSI1                STATEWIDE VENDOR INQUIRY BY NUMBER    11/10/2015  17:07:27
VENDOR ID: F 592016847 W9 NAME: ACCURATE COURT REPORTERS INC          W9: Y
                                           W9 UPDATE: 05/20/2014
SEQ VENDOR NAME                SHORT NAME                REMITTANCE ADDRESS                PIN
-----
001 ACCURATE COURT REPORTERS, INC.  ACCURATE COURT R          400 W. 11TH STREET, SUITE C        6996
    400 W. 11TH STREET, SUITE C    400 W. 11TH STREET, SUITE C
    P. O. BOX 2121                 P. O. BOX 2121
    PANAMA CITY                    PANAMA CITY                FL 32402-0000                    FL 32402-0000

    PHONE: (850) 785-2602          LAST UPDATED: 05/20/2014
    REQ OLO: 000000                LAST USED: 09/18/2015
    VEI: M                          CONFIDENTIAL: N
    FOREIGN: N                      PAYEE: N
    LEVY:                            STATUS: A
    MC: R                          INACT CODE:
    EFT: Y                          REVENUE TYPE:

SEL  VENDOR ID:                ZIP:                PAYEE:                TYPE                SEL
      NAME:                PAYEES ONLY:        VENDORS ONLY:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                MINI  MAIN  RFRSH TOP                FWD
    
```



- The FLAIR vendor inquiry screen identifies MFMP vendors.
- The VEI indicator displays M when a vendor has been entered via MFMP.
- Active MFMP vendors – not updateable in FLAIR.
- Check with JAC for assistance and solutions to MFMP vendor issues.

Financial Services – FLAIR – Vendor Updates

```

VSI1                STATEWIDE VENDOR INQUIRY BY NUMBER    11/10/2015  17:32:13
VENDOR ID: F 271726848 W9 NAME: CERTIFIED COURT REPORTING LLC          W9: Y
                                           W9 UPDATE: 02/21/2012
SEQ VENDOR NAME                SHORT NAME                PIN
PURCHASING ADDRESS            REMITTANCE ADDRESS
-----
001 CERTIFIED COURT REPORTING, LLC    CERTIFIED COURT          0001
    KAREN J. KLOTZ                231 PONCE DE LEON ST
    231 PONCE DE LEON ST          ROYAL PALM BEACH FL 33411-0000
    ROYAL PALM BEACH FL 33411-0000

    PHONE: (561) 798-4951        LAST UPDATED: 02/21/2012
    REQ OLO: 210000              LAST USED: 11/03/2015
    VEI: F                        CONFIDENTIAL: N
    FOREIGN: N                    PAYEE: N
    LEVY:                          STATUS: A
    MC: A                          INACT CODE:
    EFT: Y                          REVENUE TYPE:

SEL      VENDOR ID:                ZIP:                PAYEE:                TYPE                SEL
          NAME:                    PAYEES ONLY:        VENDORS ONLY:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT          MINI MAIN RFRSH TOP          FWD
    
```

- The FLAIR vendor inquiry screen provides numerous details regarding vendors. When the VEI indicator displays F for all sequences, JAC can add, update, and delete information in FLAIR for that vendor.
- Check with JAC for assistance and solutions regarding vendors in FLAIR.





Financial Services – FLAIR and Vendor Payments via Direct Deposit / Electronic Funds Transfer (EFT)

```

VSI1                STATEWIDE VENDOR INQUIRY BY NUMBER    11/10/2015   17:07:27
VENDOR ID: F 592016847 W9 NAME: ACCURATE COURT REPORTERS INC           W9: Y
                                                                W9 UPDATE: 05/20/2014
SEQ VENDOR NAME                SHORT NAME
PURCHASING ADDRESS             REMITTANCE ADDRESS                PIN
-----
001 ACCURATE COURT REPORTERS, INC. ACCURATE COURT R                6996
    400 W. 11TH STREET, SUITE C   400 W. 11TH STREET, SUITE C
    P. O. BOX 2121                P. O. BOX 2121
    PANAMA CITY                    PANAMA CITY
    FL 32402-0000                 FL 32402-0000

    PHONE: (850) 785-2602        LAST UPDATED: 05/20/2014
    REQ OLO: 000000              LAST USED: 09/18/2015
    VEI: M                       CONFIDENTIAL: N
    FOREIGN: N                   PAYEE: N
    LEVY:                          STATUS: A
    MC: R
    EFT: Y
SEL VENDOR ID:                ZIP:                PAYEE:                TYPE                SEL
NAME:                PAYEES ONLY:                VENDORS ONLY:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                MINI  MAIN  RFRSH TOP                FWD
    
```

- The FLAIR vendor inquiry screen also identifies vendors who have been set up to receive direct deposit/EFT.
- The EFT indicator displays Y for vendor sequences that receive EFT.
- EFT is a desirable method for payment as it is secure, quick, and cheap.
- For questions and information regarding EFT and vendors contact JAC.

Financial Services – FLAIR and Vendor Issues

- JAC Financial Services staff will assist with any vendor questions or issues
- Please send an email to:
vendorprocessing@justiceadmin.org
- The vendor processing group email address is received by two or three people at JAC to ensure questions and requests are processed timely
- You may also call Vicki Nichols or David Kosinski with any vendor issues or questions



Financial Services – FLAIR Object Codes – Update

- FLAIR object codes are a key data element for disbursements, revenue, and budget transactions in FLAIR.
- Object codes are six-digit codes that define (in FLAIR) more specifically what is being purchased or revenues received – samples:
 - 012100 – Fines and Fees Collected
 - 131812 – Expert Witness – Mental Health
 - 210000 – Postage
 - 262404 – Travel – Out of State – Lodging

Financial Services – FLAIR Object Codes – Update (Cont’)

- DFS mandated all state agencies use a standard list of object codes (announced in FY 2014-15)
- After months of work, JAC entities transitioned to the new standard object codes on July 1, 2015
- Transition has gone smoothly
- JAC wishes to thank everyone who participated in the pre-transition analysis and meetings
- The feedback from PD offices greatly helped in producing a useable crosswalk (old to new)



Financial Services – FLAIR Object Codes – Update (Cont’)

- DFS will update the standard object codes list from time-to-time
- DFS recently added two new codes:
 - 131347 – Contracted Services – Interpreter
 - 341024 – Supplies – Software Licenses
- The most current object code list with crosswalk is available on the JAC website:

[JAC Financial Services - Object Codes List](#)

Financial Services – FLAIR Object Codes – Update (Cont’)

- DFS has announced the “*Revenue Object Codes Standardization Project*” will begin some time this fiscal year
- Revenue codes record receipts (e.g. fines) into trust funds by county
 - Each county has a unique code
- It is unknown at this time if those will change
- JAC has not heard any specifics, but will keep the PDs informed of the project
- Any impacts as a result of changes to revenue object codes, will be much less significant than the recent expenditure object code changes

Financial Services Information on the JAC Website

<https://www.justiceadmin.org/>

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The **Justice Administrative Commission (JAC)**, created in 1965, provides administrative services on behalf of 49 judicial related entities. Currently, the JAC administratively serves 20 Offices of State Attorney, 20 Offices of Public Defender, 3 Offices of Capital Collateral Regional Counsel, 5 Offices of Criminal Conflict and Civil Regional Counsel, and the Statewide Guardian ad Litem Program. Services provided are primarily in the areas of accounting, budget, financial services, and human resources.

The JAC also provides compliance and financial review of billings for services provided by private court-appointed attorneys representing indigent citizens and associated due process vendors.

The Commission is comprised of two State Attorneys, appointed Defenders, appointed by the Florida Public Defender Association, oversight of necessary staff to efficiently and effectively carry out

Our Vision: To be a model of exemplary state government and pr

Our Mission: To be responsible stewards of taxpayer dollars, whi private court-appointed counsel, and associated vendors we serv practices.

JAC's Core Values: We take great pride in excellence in service, in and diversity, as well as respectful and ethical conduct, and fiscal

- The Financial Services staff have provided documents and resources available on the JAC Website
- Click Financial Services from the menu on the left



Financial Services Information on the JAC Website

<https://www.justiceadmin.org/>



JUSTICE ADMINISTRATIVE COMMISSION



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Financial Services Resources

FLAIR Management Reporting and Training

The FLAIR system is the state's accounting system used by the 50 offices within the JAC umbrella. The Financial Services Group provides technical support to the 50 offices for the FLAIR system. This support includes maintaining all funds, organizations, general ledger codes, object codes, contract data and all combinations of these accounting codes within FLAIR and related systems. Vendors paid by JAC offices for services and operations must be entered into the FLAIR accounting system. Financial Services adds vendors to the FLAIR system as requested. FLAIR security access and password resets are also managed within Financial Services. In addition to FLAIR maintenance, FLAIR accounting and payroll reports are provided to all entities within JAC either via the FLAIR Report Distribution System (RDS) or directly to the circuit/regional office. Ad hoc reports are also provided as requested. Communications and training related to FLAIR issues are regularly provided to JAC offices as circumstances require.

FLAIR Management, Reporting and Training - Forms

Substitute W-9 Information

- [Exceptions to the Substitute W-9 Requirements](#)
- [001-11FLR New Vendor W-9 Requirements](#)
- [Instructions for Completing the Substitute W-9](#)
- [Substitute W-9 PowerPoint - Training](#)

FLAIR Report Distribution System (RDS)

- Object codes list
- PCard forms & guidelines
- FLAIR reports descriptions
- Financial Statement forms
- FLAIR quick reference guides
- More



Financial Services - Staff

- Michael Mauterer, Director
- Vicki Nichols, Financial Services Administrator
- Lamar Bynum, Senior Management Analyst
- Lorelei Seber, Senior Management Analyst
- Aleah Roddenberry, Professional Accountant II
- Susie Kalous, Professional Accountant I
- David Kosinski, Professional Accountant I

Questions?

Contact Info:

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Phone: 850-488-2415

JAC Website: www.justiceadmin.org

