



**JUSTICE ADMINISTRATIVE
COMMISSION**



Life Cycle of a Batch

Dina Kamen, Deputy Director of Accounting

Joseph Walker, Professional Accountant I

Clyde Woodbury, Professional Accountant I

Hanz Cadet, Professional Accountant I

May 3, 2016

Life Cycle of a Batch – JAC Accounting Overview

- JAC is the 3rd largest processor of invoices, in terms of volume, among all state agencies
- JAC receives 250-400 batches each week for processing
- JAC Accounting processes operations, due process, and civil commitment disbursements
- Liaison between Department of Financial Services (DFS) and your staff
- Customer service—look up account balances, assist with object codes, answer questions



JAC Accounting – Disbursements Staff

- JAC accounting staff processing disbursements are:
 - Patricia Burt
 - Hanz Cadet
 - Dina Kamen
 - Kathy McCabe
 - Timothy Tice
 - Joseph Walker
 - Clyde Woodbury



Life Cycle of a Batch – Objectives

- Provide an overview of batch sheet processing at JAC
- Explain the methods for submission of batches to JAC
- Describe the auditing steps performed by JAC accountants
- Demonstrate entering a payment in FLAIR

Life Cycle of a Batch – Objectives

- Track the status of batches via the JAC website
- Review the prompt payment statute
- Review the *Reference Guide for State Expenditures*
- Provide helpful hints regarding batch processing

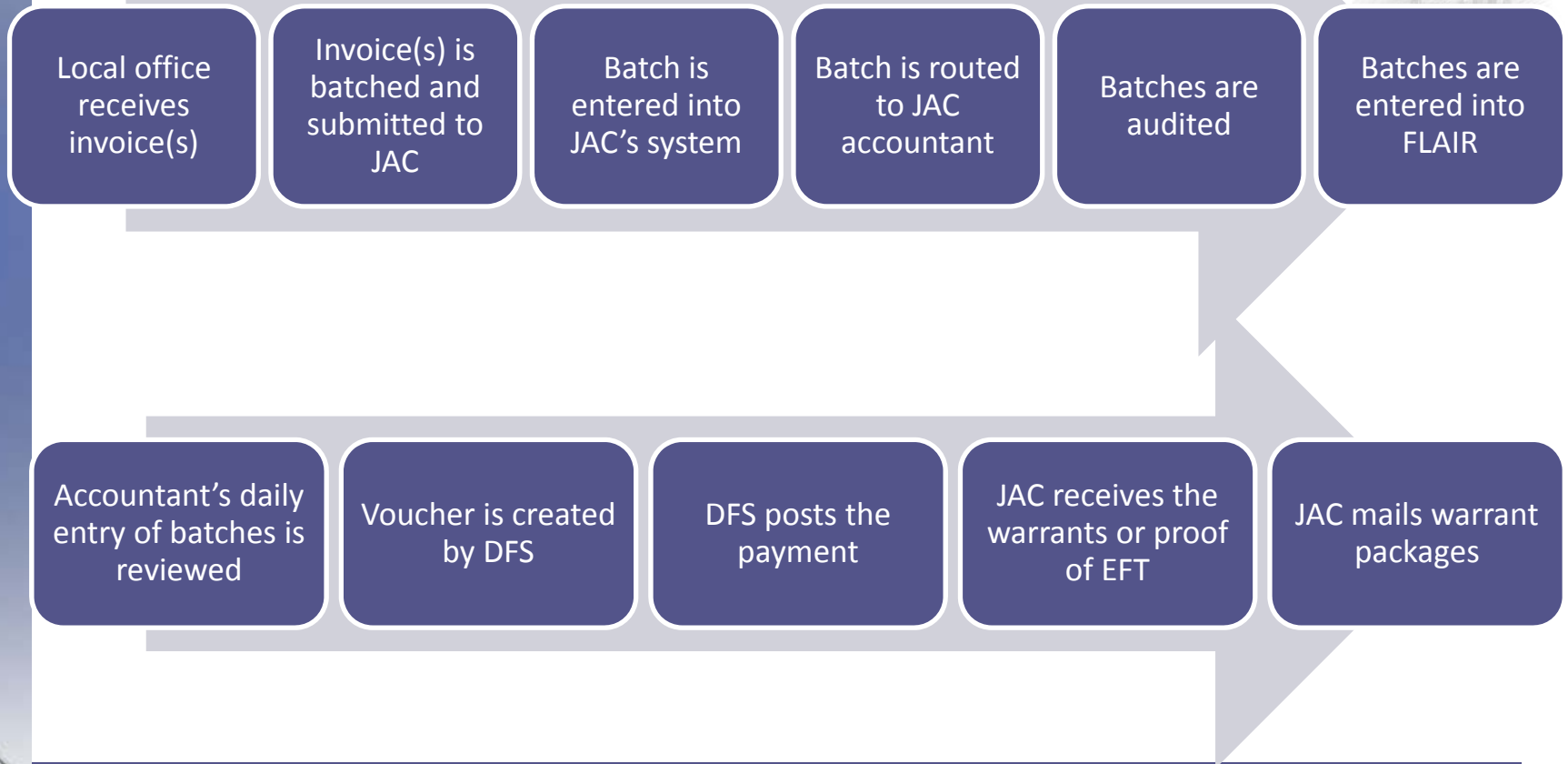


Other Accounting Services Provided by JAC

- Purchasing Card approvals
- Journal transfers (expenditure transfers)
- Requests for duplicate warrants
- Warrant cancellations
- Account balance inquiries
- Questions, comments, and concerns may be directed to JAC Accounting staff at any time



Lifecycle of a Batch – Process Flow for Batches



Batch Sheet Submission

- Local office prepares batch with one or more invoices and submits to JAC via email, JAC website upload, or regular mail
 - Email address: batchsheets@justiceadmin.org
- Batch is entered into JAC's mail tracking system (unique tracking number assigned)
- Batch is moved into JAC's electronic document management system (EDMS)
- EDMS automatically routes batches to appropriate accountant for processing



JAC Accountants Audit Batches

- Batches are audited to ensure the payment meets Department of Financial Services (DFS) and FLAIR requirements
- JAC auditing of batches ensures separation of duties
 - Good internal controls
 - Generally accepted accounting principles
- JAC auditors consult the *Reference Guide for State Expenditures*, Florida Statutes, Laws of Florida where necessary



JAC Accountants Audit Batches

- Batches are audited for:
 - Authorized signatures (two)
 - Correct object code is used
 - Correct vendor number and remittance address is used
 - Invoice number on batch matches the number shown on the invoice



JAC Accountants Audit Batches

- Batches are audited for:
 - Amount due on invoice is correct on batch sheet
 - Travel voucher is completed accurately (travel object codes require a travel voucher)
 - Fund is correct (operations vs. due process/case related)



JAC Accountants Audit Batches



- Batches are audited for:
 - Correct organization code and expansion option code
 - Transaction date is correct & three-date stamp is present
 - Back-up documentation meets DFS standards

JAC Internal Controls – Batch Sheet Processing

- Daily reports monitor status of batches and work is redistributed as needed
- Duplicate payment report generated if possible duplicate is detected – prior to warrant creation
- Accountants check each other's daily entry via FLAIR reports – errors corrected
- JAC voucher processing unit matches batches to vouchers and reviews for accuracy



Batch Sheet – Sample

L00183188

ORG: Justice Administrative Commission
 ORG CD: 21 30 00 00 000 ✓
 EO: B2
 SF: 1
 FID: 000069

BATCH SHEET

(Regular)
 FUND: ✓
 16-GR04 (Expenses)

AGENCY REF: 16-0043
 PAGE 1 OF 1
 JAC NO:

BEN OBJ : 000000
 BEN CAT : 000000

CO	Item	Object	Amount	Vendor total	Vendor name	Vendor #	Tran dt	Invoice #	Facts contact
		223000 ✓	\$180.35 ✓	\$180.35	VERIZON WIRELESS ✓	F223372889002 ✓	01/18/16 ✓	49596009 ✓	

Audited By: Dina 1/21/2016
 Keyed By: Dina 1/22/2016
 Reviewed by: PATRICIA 1/22/2016

BATCH TOTAL: \$180.35

I hereby certify that the above transactions are in accordance with the Florida Statutes and all applicable laws and rules of the State of Florida. I also certify by evidence of the signature(s) below that, to the best of my knowledge, the information on this form is true and correct; all goods and services have been satisfactorily received, if applicable; payment is in accordance with the authorized rate of compensation; and this circuit/office will maintain the documentation that authorizes the purchases and agreed rates and will be made available upon request.

Special Instructions:

Date received by JAC

Approved By: ✓

<<< e-signed: ALTON L RIP COLVIN JR on 08/14/15 10:08 AM >>>

TITLE: Executive Director

Prepared By: ✓

<<< e-signed: SUSIE C. KALOUS on 08/14/15 9:45 AM >>>

TITLE: Professional Accountant I



Batches are Entered into FLAIR

51S1 04/06/2016 17:45:37
 TR 51 - UNENCUMBERED DISBURSEMENTS - SINGLE INPUT - REQUEST

L1	L2	L3	L4	L5	EO	VR	OBJECT	PPI
21	30	00	00	000	b2		223000	

51S2 04/06/2016 17:41:06
 TR 51 - UNENCUMBERED DISBURSEMENTS - SINGLE INPUT

L1	L2	L3	L4	L5	EO	VR	OBJECT	CF	PPI	DESCRIPTION	SUB-VENDOR-ID
21	30	00	00	000	B2	05	223000			16-0043	

.....AMOUNT.....	VENDOR-ID	TRN-DT	G	VOUCH-NO	LINE	BI	OTHER-DOC	B
180.35	F223372889002	01182016	a	V			L00183188	

INVOICE	AB	..QUANTITY..	CK-NO	CK-DT	PID	BF-ORG	BF-EO	BF-OB/CF	BF-CAT/YR
49596009	_								

CAT	YR	GL	EGL	EOB	ECAT	EP	GRANT	GY	CNTRT	CY	OCA	AU
040000	00	71100										

GF	SF	FID	BE	IBI	EF	STATE-PROGRAM	PROJECT ID
10	1	000069	21300800	00		1602000000 000000	



JAC Voucher Processing Unit

- Vouchers are created nightly by FLAIR from transactions entered the previous day
 - Voucher is a request for payment
 - Sampled invoices and those over \$10,000.00 are sent with backup to DFS for approval
 - DFS may take up to 10 days to approve/post a sampled invoice

PAGE NO.

STATE OF FLORIDA		VOUCHER SCHEDULE		DATE	04/13/2016	S-W/Agency Voucher No.
OL0	210000	SEND DOCUMENTATION FOR PRINTED INVOICE NUMBERS ONLY				D60-0050-8964
DEPARTMENT		JUSTICE ADMINISTRATION				030874
SITE		JUSTICE ADMINISTRATIVE COMMISSION				A
VENDOR ID NUMBER OR SS NUMBER	PAYEE	OBJECT CODE	TRANS CODE	---	INVOICE {S} ---	TRANS CODE
				OBJECT	AMOUNT	WARRANT
						AMOUNT
E2 [REDACTED]	PI [REDACTED] C.	2613			70.31	
						70.31
E26 [REDACTED]	PH [REDACTED] M.	2613			111.69	
						111.69
* E28 [REDACTED]	WE [REDACTED] N.K.	2613	032916NW		74.76	
						74.76
E28 [REDACTED]	SH [REDACTED] B.F.	2613			49.84	
						49.84
E585 [REDACTED]	JE [REDACTED] A.					



JAC Voucher Processing Unit

- Non-sampled vouchers automatically posted by DFS
- Warrants are issued within a business day or two of voucher posting
- JAC monitors FLAIR for vouchers not posted and follows up with DFS for resolution
- JAC receives the warrants or proof of EFT
- JAC mails warrant packages twice weekly



JAC Voucher Processing Unit

- JAC maintains in the EDMS complete voucher packets
 - Batch + supporting documentation + voucher schedule + copy of warrant or EFT statement
 - Kept according to the Department of State retention schedule



Questions



Prompt Payment - Overview

- The statutory requirement for prompt payment is found in: s. 215.422, F.S.
- Prompt payment is the terminology used to describe the statutory requirement to pay obligations of the state within a period of 40 calendar days from the date the obligation is eligible to be paid
- Transaction date (TRN-DT) is the FLAIR term for the start date for prompt payment compliance calculation period



Prompt Payment - Overview

- Any invoice received by an agency shall be recorded, approved for payment and filed with Department of Financial Services (DFS) no later than 20 days after receipt
- DFS requires that each agency keep a record of receipt of the invoice; date(s) goods or services are received, and inspection and approval of the goods or services (three-date stamp)
- These dates are required on each invoice in order to determine the TRN-DT

Transaction Date Calculation

- The TRN-DT is determined by taking the later of invoice received date, the dates of receipt of the actual goods or services, or the date the goods or services were approved
- Approval and inspection of goods or services (not invoices) shall take no longer than 5 working days from the date goods or services are received

Transaction Date Calculation

- Events that may change your TRN-DT
 - Disputed invoices (reduction of invoice amount)
 - Vendor has not registered their substitute W9 with DFS
 - TRN-DT changes when substitute W9 is registered with DFS (W9 update date is used)

```

VSI1                STATEWIDE VENDOR INQUIRY BY NUMBER    03/24/2016  13:38:19
VENDOR ID: F 205111904 W9 NAME: A1A TREE SERVICE                W9: Y
                                                                W9 UPDATE:  02/12/2013
SEQ VENDOR NAME      SHORT NAME
PURCHASING ADDRESS   REMITTANCE ADDRESS      PIN
    
```



Transaction Date Calculation

What is the TRN-DT?

Date Invoice Rec'd	<u>4/10/16</u>
Date Goods Services/Rec'd	<u>4/16/16</u>
Date Goods Inspected/Appv'd	<u>4/18/16</u>

Transaction Date Calculation

What is the TRN-DT?

Date Invoice Rec'd	<u>4/28/16</u>
Date Goods Services/Rec'd	<u>4/19/16</u>
Date Goods Inspected/Appv'd	<u>4/21/16</u>



Transaction Date Calculation

What is the TRN-DT?

Date Invoice Rec'd	<u>4/1/16</u>
Date Goods Services/Rec'd	<u>4/6/16</u>
Date Goods Inspected/Appv'd	<u>4/19/16</u>

Transaction Date Calculation

- Once the date stamp has been completed, BOMS will calculate the transaction date from the information entered in the corresponding fields as shown below:

BOMS Invoice Screen

Date the vendor created the invoice

→

Date the batch is created in BOMS

→

Invoice... [Edit]		
Invoice no:	3751V3022	Type:
Invoice date:	01/14/2012	Vendor:
Invoice received:	1/14/2012	
Goods received:	1/15/2012	
Approval date:	1/20/2012	
Batch date:	01/25/2012	JAC no:

Date Stamp on Invoice

Date Invoice Rec'd	1/14/2012
Date Goods Services/Rec'd	1/15/2012
Date Goods Inspected/Appv'd	1/20/2012
Date W9 Verified	12/10/2011

Interest Penalty Payments

- If a warrant for payment of an invoice is not issued within 40 days of the TRN-DT an interest penalty is generated
- JAC receives daily interest penalty reports
- Interest penalties under \$1.00 are not required to be paid to the vendor
- If the penalty exceeds \$1.00 JAC will notify the appropriate office
 - Vendor may decline interest penalty



Interest Penalty Payments

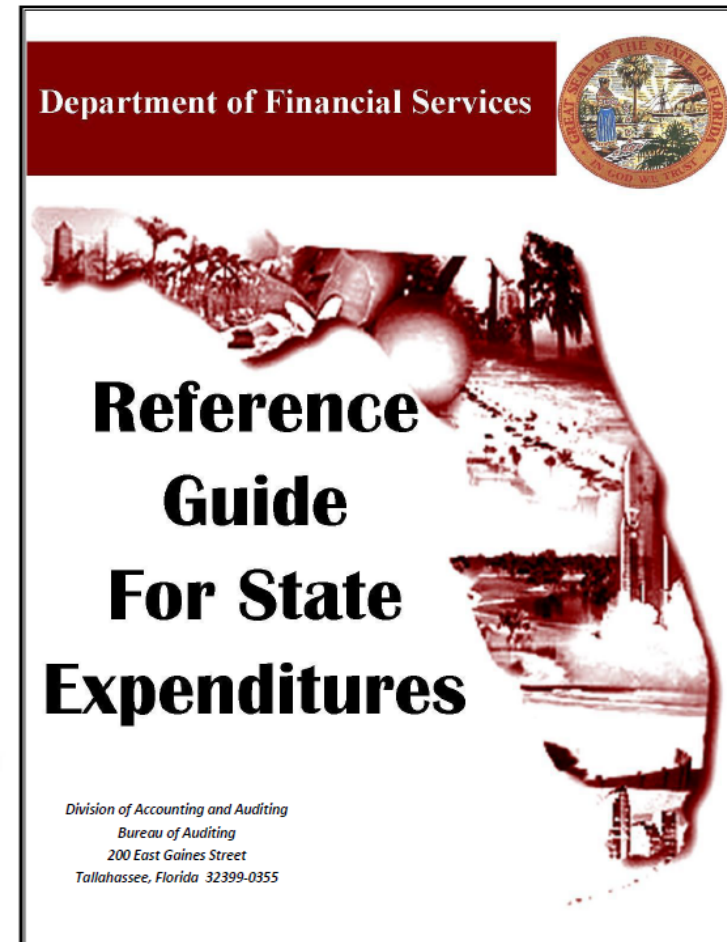
- If the vendor declines the interest penalty, please forward that information to JAC
- If the vendor accepts JAC will process the payment based on the amount shown interest penalty report
 - Batch sheet is not required
- According to s. 215.422(3)(b), F.S., the interest penalty payment must be issued within 15 days from the date the interest is assessed





Reference Guide For State Expenditures – Objectives

- Explain the origin of the *Reference Guide for State Expenditures* (Ref-Guide) and its purpose
- Provide an overview of what is contained in the Ref-Guide



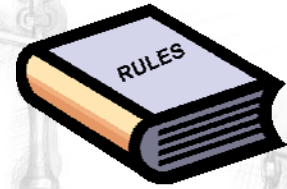
Reference Guide For State Expenditures – Objectives

- Describe DFS' authority related to issuing payments for state agencies
- Highlight some specific items:
 - Review the procurement of motor vehicles process and the documentation requirements
 - Provide an overview of the requirements for membership dues and bar dues
 - Discuss satisfactory service awards, gifts and the requirements and restrictions

Chief Financial Officer's Authority

- The Chief Financial Officer (CFO) is the agency head for the Department of Financial Services (DFS)
- Section 17.03(1), F.S. states in part, “The Chief Financial Officer of this state, using generally accepted auditing procedures for testing or sampling, shall examine, audit, and settle all accounts....”
- Section 17.03(3), F.S. states in part, “The Chief Financial Officer may adopt and disseminate to the agencies procedural and documentation standards for payment requests and may provide training...”

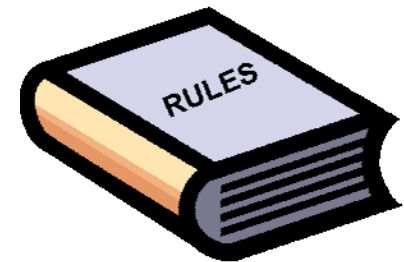
Reference Guide – Origins



- In October 1997, DFS created the *Voucher Processing Handbook*
- The *Voucher Processing Handbook* was retired in March 2003 when the first issue of the *Reference Guide for State Expenditures* (Ref-Guide) was published by DFS
- The Ref-Guide was issued to assist agencies with payment documentation requirements

Reference Guide – Purpose

- To assure that funds paid from the Treasury are valid obligations of the state and are in compliance with the law
- The Ref-Guide, in most cases, provides an explanation of statutory authority for expenditures paid from state funds



Reference Guide – Purpose

- Ref-Guide does not cover every type of payment, but covers most
- Last updated February 2011
 - Some information is a little outdated
- JAC will get clarification regarding purchasing or payment documentation requirements from DFS where necessary
- Available on JAC's website, click Accounting from the menu




Procurement of Motor Vehicles

- Payment for purchase and continuous lease of motor vehicles must include the following:
 - Documentation of appropriated funds such as the legislative budget form D3-A, the budget amendment from the Governor's Office, or the appropriation line item from the General Appropriations Act (GAA)
 - Evidence of Department of Management Services (DMS) approval from Fleet Management
 - Copy of the Authorization (PO)



Membership Dues



- Membership dues may be paid using state funds upon approval by the agency head only if the membership is essential to the statutory duties of the agency 
- Payment information for membership dues must contain a statement that the records of the organization, as they pertain to the public agency, shall be public records according to s. 119.01(3), F.S.

Awards and Recognitions

- According to s. 110.1245, F.S., each department head is authorized to incur expenditures for purchasing awards & recognitions for state employees
- Awards may include: framed certificates, pins, and other tokens of appreciation
- Awards may not cost in excess of \$100 each, plus applicable taxes
- Employee receiving the award should be indicated with the batch sent to JAC

Questions



Tracking Batches via the JAC Website

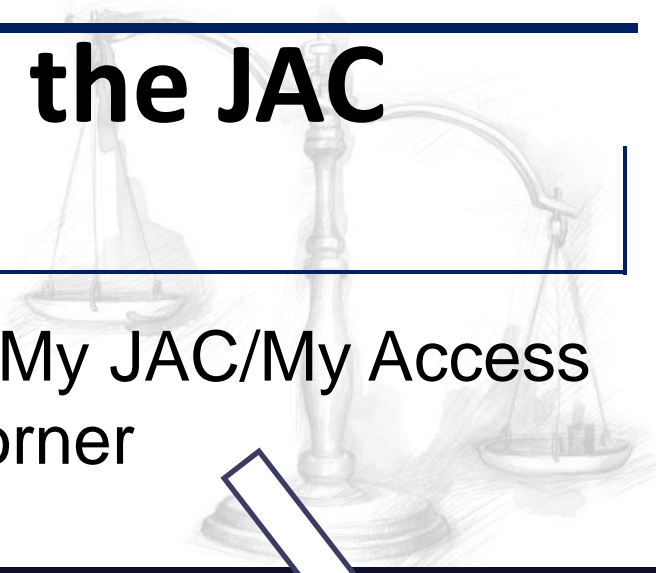
- Each batch is assigned a unique tracking number to go with your office's batch number
- Tracking number plus batch # is used to indicate a batch is received and when the payment has been entered into FLAIR
- Login to JAC website
 - Need batch number only

AGENCY REF: 16-0369
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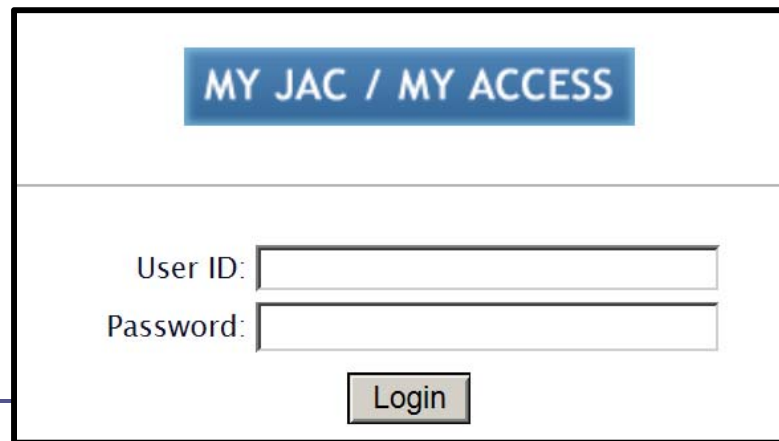
Tracking Batches via the JAC Website

From the JAC Website click the: My JAC/My Access Login button in the upper-right corner




Tracking Batches via the JAC Website

- Each office is assigned a user name a password to login
- Vicki Nichols or Dina Kamen will provide your office's login information
 - Enter your office's assigned user name and password

A screenshot of the JAC website login page. At the top, there is a blue header with the text "MY JAC / MY ACCESS". Below the header, there are two input fields: "User ID:" followed by a text box, and "Password:" followed by a text box. Below the password field is a "Login" button.

MY JAC / MY ACCESS

User ID:

Password:

Login

Tracking Batches via the JAC Website

- Under the Accounting heading is a link to search for batches



AL Resources

Executive Office

- [JAC Contact List](#) 
- [Records Schedule - State & Local Government Agencies](#) 
- [Statutory Reports Calendar](#) 
- [Records Disposition Document](#) 
- [Surplus Property Certification Form](#) 
- [Property Disposition Form](#) 
- [FDPA Public Records](#) 

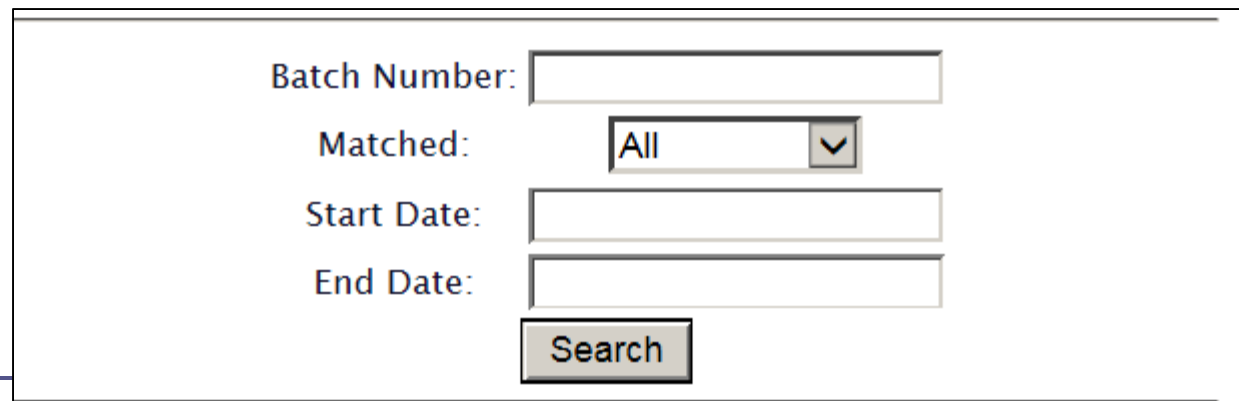
Accounting

- [Batch Search - Search for payments by batch number](#)
- [JAC Ordinary Witness Quarterly Funding Request Form](#) 



Tracking Batches via the JAC Website

- Enter search criteria such as: batch number, start date and end dates (date format is: MM/DD/YYYY)
- Choose All or Matched or Unmatched from the drop-down
- Click the Search button

A screenshot of a web search interface for the Justice Administrative Commission. It contains four input fields: 'Batch Number' (a text box), 'Matched' (a dropdown menu with 'All' selected), 'Start Date' (a text box), and 'End Date' (a text box). Below these fields is a 'Search' button.

Batch Number:

Matched: ▼

Start Date:

End Date:

Tracking Batches via the JAC Website

- Sample results are shown below
 - Matched = Entered into FLAIR for payment
 - Not Matched = Received by JAC, not yet entered into FLAIR

Control #	Batch #	Matched in Flair	Received Date	Flair Date	Note
L00209058	16-0203-T	Not Matched	3/22/2016		
L00209059	16-0205-T	Matched	3/22/2016	3/24/2016	
L00209060	16-0204-T	Not Matched	3/22/2016		
L00209063	16-0206-T	Matched	3/22/2016	3/24/2016	
L00209089	16-0207-T	Matched	3/22/2016	3/24/2016	
L00209117	16-0037-A	Matched	3/22/2016	3/24/2016	
1					



Tracking Batches via the JAC Website

- Once a batch is marked “Matched,” it means the invoice was entered into FLAIR
- Any questions regarding the status of a batch may be directed to your JAC accountant, Dina Kamen, or Vicki Nichols



Helpful Hints when Submitting Batches to JAC

- Submitting batches via email is the most effective and timely way to send batches to JAC
- Submitting batches to JAC via US mail or courier is the most risky and least efficient
- Each batch should include signatures of the preparer and the one authorizing the batch
- The remittance address on the invoice should match the vendor ID + sequence (when verified in FLAIR)



Helpful Hints when Submitting Batches to JAC

- The Organization and EO should be appropriate for the FLAIR fund and category indicated
- The Ref-Guide prohibits payments using a “Statement” rather than an “invoice” unless the statement acts as an invoice
- In most cases, if the invoice number is longer than nine digits, the last 9 digits should be used as the invoice number



Helpful Hints when Submitting Batches to JAC

- Please submit invoices for payment as soon as possible to JAC
 - The “prompt payment clock” starts ticking before it gets to JAC
- A good internal control is to log receipt and approval of goods and services, to assist with TRN-DT calculation



JAC Website - Accounting

Administrative Commission
JAC
Justice Administrative Commission

JUSTICE ADMINISTRATIVE COMMISSION

[Site Map](#)

- Home
- Our Commissioners
- Executive Leadership
- Executive Office
- Client Agencies
- About JAC
- Accounting
- Acquitted Defendant Refunds
- Budget
- Court Appointed/IFC
- Financial Services
- Human Resources

[Justice Administrative Commission Meeting Notice](#)

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 by the Florida Prosecuting Attorneys Association, and two Public Defenders, appointed by the

JAC Website - Accounting Resources and Information

Accounting Services

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 [394.910](#), 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 \(Travel Voucher\)](#) 
- [Authorization to Incur Travel Expenses](#) 
- [State Travel Voucher for Reimbursement](#) 
- [SAMPLE State Travel Voucher for Reimbursement](#) 
- [Travel Voucher Instructions](#) 

JAC Accounting – Contact Information

- Dina Kamen, Deputy Director of Accounting
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- Joseph Walker, Professional Accountant I
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- Hanz Cadet, Professional Accountant I
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Questions

