Agency 6-digit OLO

**Instructions**: The items on this checklist are evaluated by the Department of Financial Services (DFS) for compliance. Choose the appropriate response from the drop-down box to indicate your determination of compliance.

* YES is appropriate *only* if your agency is in compliance *by the item’s due date*.
* NO indicates that item was not completed by the due date. Attachment A is required.
* N/A indicates the item does not apply to your agency.

The Checklist with Attachment A should be e-mailed to sfrs@myfloridacfo.com by ***October 10, 2018:***

1. The trial balance for *every* fund within the agency is in balance **by** **agency closing date**. **Note**: Budgetary account balances [General Ledger Codes (GLs) 8XXXX and 9XXXX] are balanced separately from other account balances, GLs 1XXXX through 7XXXX**.**

2. All INTRA fund balances and transfers ***within the agency*** are in balance and in agreement with Form 3-INTRA **by August 30, 2018.**

3. All INTER fund balances and transfers ***with other agencies*** have been reconciled, necessary adjustments made to agree agency records to those of other agencies, and in agreement with Form 3-INTER by **September 12, 2018**.

4. Cash in State Treasury is properly reported **by agency closing date.**

5. Treasury investment balances for *all* funds agree with those reported by the State Treasury **by agency closing date.**

6. Current year beginning fund balance (GLs 549XX, 56XXX, 57XXX, 581XX, excluding 542XX) and net position amounts (GLs 53XXX, excluding 532XX) have been adjusted, as appropriate, to last year’s audited ending fund balance and net position amounts for all funds **by agency closing date**. Fund balance and net position amounts must be confirmed using the AGNCYBS report previously received from SFRS.

7. All revenues reported in general revenue funds (State Fund 1) that will be accounted for in the General Revenue Unallocated fund have been closed out to Collections, General Revenue (GL 546XX) **by agency closing date.**

8. Depreciation has been run in FLAIR for all capital assets **at least one day prior to agency closing**. For agencies using a system other than FLAIR, amounts have been properly reported **by agency closing date**. In addition, please complete the following:

FLAIR depreciation run date:

Depreciation method used, if other than straight-line:

System used other than FLAIR to calculate depreciation:

9. For applicable governmental funds, fund balance classifications have been properly reported in agency records **by agency closing date**.

Agency 6-digit OLO

10. *All* Net Investment in Capital Assets (GL 536XX) for proprietary funds [Statewide GAAFR Funds (SWGFs) 50 and 60] have been properly reported in agency records **by agency closing date.**

Use the following to verify: Net Capital Assets (Capital Assets less Accumulated Depreciation)

Add Related Deferred Outflows of Resources

Less Net Related Debt (Total Debt less unspent bond proceeds)

Less Related Deferred Inflows of Resources

Net Investment in Capital Assets

11. Short-term (GL 386XX) and long-term (486XX) compensated absences for applicable funds have been properly calculated and reported in agency records and on Form 49 Compensated Absences **by August 30, 2018.**

12. *All* revenues and expenditures recorded in the following GLs have been offset in Fixed Assets Account (SWGF 80) with the same amounts in operating funds (SWGFs 10, 20, 30, or 40) **by agency closing date**:

* Sale of Fixed Assets (GL 622XX)
* Operating Capital Outlay (OCO) Expenditures (GL 721XX)
* Fixed Capital Outlay (FCO) Expenditures (GL 722XX)
* Installment Purchase Acquisitions (GL 723XX) and
* Capital Lease Acquisitions (GL 724XX)

13. *All* revenues and expenditures recorded in the following GLs have been offset in Long-term Debt Account (SWGF 90) with the same amounts in operating funds (SWGFs 10, 20, 30, or 40) **by agency closing date:**

* Installment Purchase Note Proceeds (GL 693XX)
* Capital Lease Inceptions (GL 694XX)
* Proceeds of Refunding Bonds (GL 695XX)
* Principal Retirement (GL 731XX)
* Advance Refunding Escrow Payment (GL 733XX) and
* Payments to Refunded Bond Escrow Agent (GL 795XX)
* Bond Proceeds (GL 691XX) – balance is offset by a debit amount at the State Board of Administration.

14. Analytical procedures were performed for *all* funds to identify invalid GLs, atypical general ledger balances, inconsistent GL usage from prior year, etc. **by agency closing date**.

15. The Other Guidance section of the Statewide Financial Statements Guidance was reviewed for applicability and appropriate actions taken **by agency closing date.**

16. A Fund Questionnaire for *each* new fund established and/or activated *or* existing fund that has been re-evaluated has been completed and submitted to SFRS **by July 10, 2018**.

17. All applicable statewide financial statement forms except Form P4 (Subsequent Events) for the primary government have been completed and submitted to SFRS **by August 30, 2018**. Amounts reported on all forms have been tied to amounts recorded in applicable GLs in the trial balance for each fund. Form P4 has been certified as of September 30, 2018, and submitted to SFRS by **October 5, 2018**.

18. Audited financial statements, adjustments, and applicable statewide financial statement forms pertaining to component units with a fiscal year-end *before* June 30, 2018, were submitted to SFRS **by agency closing date** and for component units with a June 30, 2018, fiscal year-end was submitted to SFRS **by September 28, 2018**.

Agency 6-digit OLO

19. The 2018 Schedule of Expenditures of Federal Awards (SEFA) Form and related SEFA Checklist have been accurately completed and submitted to DFS **by September 10, 2018**. Reconciliation between the agency’s financial statements and expenditures reported on the SEFA Form was completed prior to submission.

20. The Consideration of Fraud in Financial Reporting Certification in accordance with Statements on Auditing Standards (SAS) No. 122 AU-C Section 240 has been signed by the agency head and submitted to SFRS **by July 13, 2018**.

21. All final budgeted revenue amounts (estimated revenues) have been properly recorded in GLs 8XXXX and 9XXXX **by agency closing date**. (**Note**: The final budget is the original budget adjusted by all budgetary reserves, transfers, allocations, supplemental appropriations, and other legally authorized changes.)

22. Component units have received timely notification of the state’s Governmental Accounting Standards Board (GASB) implementation schedule and a copy of the notification has been provided to SFRS **by June 12, 2018**.

23. Revolving funds have been properly recorded **by agency closing date**.

24. *All* interfund loans have been properly reported and classified as “*interfund loans receivables and/or payables*” **by agency closing date**. **Note**: Interfund loans are amounts provided to other funds with a requirement for repayment (reciprocal) and should not be classified as transfers (nonreciprocal). [Reference: GASB Codification of Governmental Accounting, and Financial Reporting Standards, Section 1800.102(a)(1).]

25. All public deposits are in a Qualified Public Depository (QPD) and compliance with public deposit program requirements established in Chapter 280, Florida Statutes, has been confirmed. We certify that we have an original, signed, *Public Depositor Identification & Acknowledgement Form* (DFS-J1-1295) for each deposit account, and have filed our *Annual Report* (DFS-J1-1009) as of last November. (Response of N/A is only appropriate if no responsibility exists for public deposits.)

The ***chief fiscal officer*** of the agency must complete the following:

I, as the chief fiscal officer, certify, to the best of my knowledge, for all items above with “Yes” status, that they have been properly completed ***by the dates indicated***. I further certify for items with “No” status, that I have reviewed and approved the Attachment(s) “A” regarding each of these items.

|  |  |  |
| --- | --- | --- |
|  |  |  |
| Signature |  | Date |
|  |  | (   )   - |
| Printed Name |  | Phone Number |
|  |  |  |
| Position Title |  | Agency Name |

Attachment A is to be completed for **each** item with a “No” response.

1. Item # and description:

2. Explanation for non-compliance:

|  |
| --- |
|  |

3. Briefly describe your plan to address the non-compliance:

|  |
| --- |
|  |

4. Actual or expected date of compliance:

5. Additional Comments:

|  |
| --- |
|  |