1. **Violations of Finance-Related Legal and Contractual Provisions (P1)**

Generally Accepted Accounting Principles (GAAP) require disclosure of material and **potential** violations of finance-related legal and contractual provisions in the Notes to the Financial Statements essential to a fair presentation. If facts are known for **potential** disclosure, an attachment is required to provide details of the violation. Please check only one option below:

\_\_\_To my knowledge, no additional disclosures are necessary for this office.

\_\_\_In my judgment, the information attached **should be considered for disclosure** in the Notes to the Financial Statements.

(Example - grant agreement violations)

1. **Certification of Reconciliation and Capital Assets Accounting (If Applicable) (P2)**

I certify that this office has reconciled receipts and disbursements recorded in central accounting with revenues, expenditures, and expenses recorded in departmental FLAIR and corrected any discrepancies as of June 30, 2018.

In addition, I certify that all capital assets, including all *major* general infrastructure assets acquired or those that received major renovations, restorations, or improvements after June 30, 1980, are properly reported according to:

* The [Statewide Financial Statements Capital Asset Policy](http://www.myfloridacfo.com/Division/AA/Memos/cfo/2010s/CFOM111205.pdf), and
* The Impairment of Capital Assets and Insurance Recoveries section of Other Guidance included in the [Statewide Financial Statements Compliance Guidance](http://www.myfloridacfo.com/Division/AA/Links/documents/StatewideFinancialStatementsGuidance.pdf) document.

This office maintains the files necessary to support these certifications.

1. **Loss Contingencies (P3)**

A loss contingency relates to an existing condition and is based on the *likelihood* that a future event relating to the existing condition will occur and whether the loss is reasonably estimable. Legal counsel opinions or views should be included in the determination. Examples of loss contingencies include: pending or threatened litigation; actual or possible claims and assessments; and disallowed grant expenditures. Please check only one option below:

Choose from the following to determine accounting treatment for each contingency:

* **Accrual** - Likelihood of occurrence - *probable*(likely to occur) and amount *estimable*
* **Disclosure** - Likelihood of occurrence - *reasonably possible*and amount *estimable*
* If the contingency cannot be estimated, but the likelihood is probable or reasonably possible, disclosure is required.
* **No Accrual /Disclosure** - Only a *remote*(slight) chance of occurrence; *not**estimable.* The only exception to **No Accrual/Disclosure** treatment are guarantees of indebtedness, see below.

The following information should be provided (as an attachment to this form):

* Nature
* Estimated amount or range (e.g. between $25 million and $30 million)
* Source of payment (if known)
* Progress of case to date
* Experience of other state agencies or offices in similar cases
* Your office's intended response
* The amount of disallowed grant expenditures in notices you have received
* Fund and FLAIR GL (if accrual required)

**Note**: If gain contingencies are applicable to your office, submit the appropriate information from the above list. Potential disclosure, but not accrual, may apply to gain contingencies.

\_\_\_I certify that this office has no loss contingencies over $25 million as of June 30, 2018.

\_\_\_I certify that this office will have loss contingencies over $25 million as of June 30,

2018 and have attached the appropriate documentation.

1. **Construction and Other Significant Commitments (P5)**

I certify that the chart below records this office’s total construction commitments. Office files contain a schedule by project for the auditor’s review.

|  |  |  |
| --- | --- | --- |
| Total Estimated Cost of Projects @ 6/30 | Projects Accumulated Amount Expended through 6/30 | Estimated Amount Committed at 6/30 (Balance left to Expend) |
|
|  |  |  |

I certify that our office has significant commitments with parties external to the state to receive goods or service as of June 30, 2018, listed below. To be significant, the total commitment must be 10% or more of the total current expenditures/expenses reported for financial statements by the office as a whole. An example of another commitment would be a long-term service contract with a private vendor.

**10% of Total Expenditures: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \*\***

\*\* Contact Michael Mauterer, JAC Financial Director, if assistance is needed in determining this amount.

|  |  |  |  |
| --- | --- | --- | --- |
| Title of Commitment/  Contract | Description of Goods/  Services to be Received | Amount Expended  Through 6/30 | Estimated Amount  Committed at 6/30 |
|
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

Attach additional pages as necessary.

Not Applicable - I certify that this office has no construction or other significant commitments as of June 30, 2018.

1. **Related Party Transactions (P7)**

To my knowledge, there have been no related party transactions between our office and related parties **OR** the *description*, *nature of the relationship*, and *amount* have been identified and attached to this form. ***Related parties*** include members of the governing board, administrative boards or commissions, administrative officials and their immediate families (i.e., spouse, parents, children, siblings, mothers and fathers-in-law, daughters and sons-in law, and sisters and brothers-in-law), and affiliated or related organizations that are not included as part of the financial reporting entity. Key management personnel and other individuals who exercise control or significant influence over the office should be considered. ***Related party transactions*** are those transactions that an informed observer might reasonable believe reflect considerations other than self-interest based upon the relationship that exists between the parties to the transaction. Examples of ***related party indicators*** are:

* Borrowing or lending on an interest-free basis or at a rate significantly different from current market rates, no scheduled repayment terms on debt or loans to parties that do not have the ability to pay;
* Selling property at a price that differs significantly from appraisal value;
* Use of property and equipment by lease or other agreement; and
* Services or goods purchased/provided at little or no cost.

Additionally, I certify that my office has adequate controls and procedures to be able to identify related party transactions, and those controls and procedures were administered for the current fiscal year ending June 30, 2018.

1. **Certification**

I hereby certify that to the best of my knowledge, the information presented on the financial statement forms is accurate, complete, supported by records maintained in this office and that it may be used in the compilation of the Statewide Financial Statements.

I request that the Justice Administrative Commission prepare the journal entries necessary for the Statewide Financial Statements pursuant to Florida Statutes.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_­\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature Date

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Printed Name Office

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Title