Statewide Financial Statements

Presented By
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June 16, 2020
Workshop Objectives

- CAFR Introduction
- Information Needed from JROs
- Due To Payables
- JRO’s Final Review
- JRO Certifications
Comprehensive Annual Financial Report (CAFR)

To prepare the State’s CAFR, the Department of Financial Services requires:

- Financial information and
- Agency representations

s. 216.102, F.S.
CAFR, continued

- Shows the state's financial condition. It reports on the:
  - State's activities
  - Financial balances
- Required by GASB
- Used to set the state’s bond rating
Reconciliation – BOMS to FLAIR

Reconciling your internal system to FLAIR through June 30th:

- Makes the financial statement process is as smooth as possible
- Corrections for errors are identified before closing
What Data is Collected?

- JROs provide representations and certifications
- JROs provide information using:
  - Forms
  - Reports from internal systems (e.g. BOMS)
- FLAIR transaction data
When is the Data Due?

- There is a lot of data and certifications due

- We’ve created a Financial Statement Checklist to assist the JROs

- All forms are on the JAC Webpage
What Information is Needed?

5 types of information are required from JROs
(1) Obligations for Operating Leases

- List obligations longer than 1 year
- Common lease agreements:
  - Copiers
  - Postage meters
  - Storage
  - Office space / building rent
Obligations for Operating Leases, continued

The form summarizes:

- Amount paid from 7/1/19 - 6/30/20
- Amounts owed for future fiscal years
- Due 7/10

<table>
<thead>
<tr>
<th>Fiscal Year Ending</th>
<th>June 30th</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td>$</td>
</tr>
<tr>
<td>2022</td>
<td>$</td>
</tr>
<tr>
<td>2023</td>
<td>$</td>
</tr>
<tr>
<td>2024</td>
<td>$</td>
</tr>
</tbody>
</table>
(2) Revolving Funds

The form is only completed by the 13 JROs with 18 revolving funds deposited into a bank

- **New and Improved** – now in Excel
- **Due 7/10**

Link to form
Questions
Receivables Workbook

Please include all funds due to your JRO from:

- Other state agencies
- Other JAC entities
- County reimbursements
- Refunds due from employees or vendors
(3) Receivables Workbook, continued

- Updated to include accounts submitted on the Free Type Form last year
- This worksheet is uploaded instead of manually input
- Due 7/17
Receivables Workbook, continued

- Include all reimbursements due for grants or other agreements
- Include refunds not received for deposit by June 30th
- Include all refunds that will be deposited to GR Unallocated during July
Receivables Worksheet, continued

- No need to include 4th quarter service charge to GR
  - JAC will create these receivables
- **Do not** include certified receivables (CF ends before this worksheet is due)
Receivables Worksheet, continued

- JAC will provide a list of funds to be received from State agencies

- The receivables have to balance to the other agencies payable
Revenue receivables due from other Departments (state agencies) are shown in the Trial Balance (TB) using GL below:

<table>
<thead>
<tr>
<th>GL/Category</th>
<th>GL Account Name/Catg Description</th>
<th>Year to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>16300</td>
<td>Due From Other Departments</td>
<td></td>
</tr>
<tr>
<td>001510</td>
<td>Transfer of Federal Funds</td>
<td>5,000</td>
</tr>
<tr>
<td>65600</td>
<td>Federal Funds Trans In From Other Agencies</td>
<td></td>
</tr>
<tr>
<td>001510</td>
<td>Transfer of Federal Funds</td>
<td>-5,000</td>
</tr>
</tbody>
</table>
Certified receivables due from within your JRO are shown in the TB using GL below:

<table>
<thead>
<tr>
<th>GL/Category</th>
<th>GL Account Name/Catg Description</th>
<th>Year to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>16100</td>
<td>Due From State Funds Within Division</td>
<td>13,553.08</td>
</tr>
<tr>
<td>040000</td>
<td>Expenses</td>
<td></td>
</tr>
<tr>
<td>71100</td>
<td>Expenditures Current</td>
<td>-13,553.08</td>
</tr>
<tr>
<td>040000</td>
<td>Expenses</td>
<td></td>
</tr>
</tbody>
</table>

Sent to Accounting & Financial Services assists with FLAIR input
Receivables

Due From Another JRO or JAC

Receivables due from another JRO or JAC are shown in the TB using GL below:

<table>
<thead>
<tr>
<th>GL/Category</th>
<th>GL Account Name/Catg Description</th>
<th>Year to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>16200</td>
<td>Due From State Funds Within Department</td>
<td>30.24</td>
</tr>
<tr>
<td>001500</td>
<td>Transfers</td>
<td></td>
</tr>
<tr>
<td>65700</td>
<td>Transfer In From Within the Agency</td>
<td>-30.24</td>
</tr>
<tr>
<td>001500</td>
<td>Transfers</td>
<td></td>
</tr>
</tbody>
</table>
Receivables Worksheet – Due to GR Unallocated

Other receivables due to your General Revenue from vendors or employees are shown in the TB using GLs below:

<table>
<thead>
<tr>
<th>GL/Category</th>
<th>GL Account Name/Catg Description</th>
<th>Year to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>15100</td>
<td>Accounts Receivable</td>
<td>1,000</td>
</tr>
<tr>
<td>001800</td>
<td>Refunds</td>
<td></td>
</tr>
<tr>
<td>35600</td>
<td>Due To General Revenue</td>
<td>-1,000</td>
</tr>
<tr>
<td>001800</td>
<td>Refunds</td>
<td></td>
</tr>
</tbody>
</table>
Receivables Worksheet – Due to GR Unallocated

Receivables for 4\textsuperscript{th} Quarter Service Charge due to GR are shown in the TB using GLs below:

<table>
<thead>
<tr>
<th>GL/Category</th>
<th>GL Account Name/Catg</th>
<th>Description</th>
<th>Year to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>35600</td>
<td>Due To General Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>310322</td>
<td>Services Charge to GR</td>
<td></td>
<td>-1,000</td>
</tr>
<tr>
<td>75800</td>
<td>General Revenue Transfers Out</td>
<td></td>
<td>1,000</td>
</tr>
<tr>
<td>310322</td>
<td>Service Charge to GR</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Questions
(4) Capital Asset Fundamentals

- Driven by ch. 273, F.S. (Rule 691-72.006, F.A.C.)
  - Property custodian is required to take a physical inventory at least once each fiscal year
  - What is property
Capital Asset Fundamentals, continued

- All items received by 6/30 need to be recorded in inventory prior to closing the year.
- A inventory detail record should be maintained as backup to the capital assets summary sent to JAC. (e.g. PDF or paper copy)
Capital Asset Fundamentals, continued

The capital assets summary provides:

- The original value of the property items
- The accumulated depreciation
- The JRO’s ending value is entered into the trial balance for 6/30
Adjustments:

- The current year inventory must begin with the CFO audited prior year ending balance
- If the beginning balances do not match, an adjustment will be shown
Property reporting discrepancies may be caused by:

- Items not being posted in inventory the year they were received
- Inclusion of expendable items
- Changes in posting dates
- Adjustments to the duration of useful life
Capital Asset Fundamentals, continued

- Additions & Deletions
  - Property Disposition:
    - Sold
    - Scrapped
    - Donated
    - Obsolete

- Gains & Losses
Accumulated Depreciation:

- Accumulated depreciation amount cannot exceed total asset value
- The capital assets summary should show a prior year accumulated depreciation total
### Asset Class Reconciliation Worksheet

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Totals</td>
<td>268,000.00</td>
<td>36,000.00</td>
<td>30,000.00</td>
<td>0.00</td>
<td>334,000.00</td>
<td>234,000.00</td>
<td>28,000.00</td>
<td>26,700.00</td>
<td>0.00</td>
<td>288,700.00</td>
</tr>
<tr>
<td>000101</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>000102</td>
<td>1,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,000.00</td>
<td>0.00</td>
<td>1,000.00</td>
<td>200.00</td>
<td>0.00</td>
<td>1,200.00</td>
</tr>
<tr>
<td>000103</td>
<td>17,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>17,000.00</td>
<td>17,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>17,000.00</td>
</tr>
<tr>
<td>000104</td>
<td>219,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>219,000.00</td>
<td>186,000.00</td>
<td>0.00</td>
<td>16,500.00</td>
<td>0.00</td>
<td>202,500.00</td>
</tr>
<tr>
<td>000105</td>
<td>67,000.00</td>
<td>0.00</td>
<td>30,000.00</td>
<td>0.00</td>
<td>97,000.00</td>
<td>30,000.00</td>
<td>28,000.00</td>
<td>10,000.00</td>
<td>0.00</td>
<td>68,000.00</td>
</tr>
<tr>
<td>Totals</td>
<td>304,000.00</td>
<td>0.00</td>
<td>30,000.00</td>
<td>0.00</td>
<td>334,000.00</td>
<td>233,000.00</td>
<td>29,000.00</td>
<td>26,700.00</td>
<td>0.00</td>
<td>288,700.00</td>
</tr>
</tbody>
</table>

Forms [Reconciliation Worksheet](#)
Capital Asset Reporting
(BOMS Users)

BOMS property reporting reminders

- Must close out the fiscal year before running the report
- Please review for potential errors prior to submission
Capital Asset Information

- The information is used to create a significant number of entries, so your assistance with meeting this deadline is needed and greatly appreciated.
- Due 7/15
(5) Leave Liability Reporting

- These reports received a major refresh.
- BOMS and Non-BOMS reports provided necessary information but required rekeying information for additional calculations.
Leave Liability Reporting, continued

- Enhancements were made to make information easier to understand and remove duplication.
- Information is due to JAC on July 20th.
- The deadline is critical to finish before financial statements are completed.
Highlights of Change for BOMS

Enhancement Highlights:

- New additional report created with improved format and calculations
- 2 short-term factors are entered instead of one.
- BOMS version 11.93 or later, or you will need to use Non-BOMS workbook
Leave payout information will be provided.

- Critical that paid leave information is entered so the report provide the correct calculations.
- Contact Andy Snuggs if you need assistance with entering information.
In the past if a JRO didn’t enter leave information, it was entered on the separate workbook that JAC created. We no longer have a workbook to adjust.
Highlights of Change for BOMS, continued

- A webinar has been scheduled to discuss the specifics of this report at 10:30 Friday June 19th

- If you didn’t receive the meeting notice, send an email to FinancialServices@JusticeAdmin.org
Highlights of Change for CALL workbook

- The workbook has been arranged so workbook information is split to separate worksheets to separate functions.

- JROs will provide the same leave hours information like prior years.
Highlights of Change for CALL workbook, continued

- A webinar to discuss this workbook is scheduled for **9:30 Friday June 19th**
- A sample workbook was provided with the meeting notice
- If you didn’t receive the meeting notice, send an email to FinancialServices@JusticeAdmin.org
CALL Reporting Reminders, continued

When completing the workbook:

- Reconcile all employee data with JRO records
- Input employee leave hours by type
- Include employees in DROP
- Include employees terminating on June 30th
CALL Reporting Reminders, continued

- Employees with 10+ years of service are owed one-quarter of their accrued sick leave not to exceed the equivalent of 480 work hours (s. 110.122, F.S.)
  - Verify data provided
  - Only include eligible employees (10+ yrs)
Leave Liability Reports Due

- Due 7/20
  - Due date for Leave Liability information is different from the Capital Assets due date
  - Adjusting the dates minimizes bottlenecks in processing the necessary entries
Questions
Payables Due to State Government

- Accounting prepares the Certified Forward payables
- When payables are due to a fund within JAC or between state agencies they are called Due To Payables
Due To Payables

- JROs don’t have to provide anything for this but we may need to consult with you.
- This is a very complex balancing act
- JAC will have balanced by 7/27
Due to Payables

- Financial Services’ role with these payables is very different
- Where possible we adjust the lump sum payables established by Accounting to show as a Due To Payable instead of a general payable.
Payables

Due To Other Departments

- State agencies provides a list of funds owed to them
- JAC will:
  - Determine if a FLAIR entry has already been recorded
  - Adjust or record entries as needed
Payables
Due To Other Departments, continued

Examples:
- Unemployment compensation billed by DEO (GL 35300)
- Communications billed by DMS
- Total Temporary Disability billed by DFS
- Criminal History / background screening billed by FDLE
Payables due to other Departments (state agencies) are shown in the TB using GLs below:

<table>
<thead>
<tr>
<th>GL/Category</th>
<th>GL Account Name/Catg Description</th>
<th>Year to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>35300</td>
<td>Due To Other Departments</td>
<td>-17,161.90</td>
</tr>
<tr>
<td>040000</td>
<td>Expenses</td>
<td></td>
</tr>
<tr>
<td>75900</td>
<td>Transfers Out To Other Agencies</td>
<td>17,161.90</td>
</tr>
<tr>
<td>040000</td>
<td>Expenses</td>
<td></td>
</tr>
</tbody>
</table>
Payables
Due Within Your JRO

Example:

- Salaries & Benefits payroll costs charged to General Revenue (GR) instead of a Trust Fund (TF).

- Solution: Create a payable charging the TF account & crediting to GR.
Payables due within your JRO are shown in the TB using GLs below:

<table>
<thead>
<tr>
<th>GL/Category</th>
<th>GL Account Name/Catg Description</th>
<th>Year to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>35100</td>
<td>Due to state funds, within Division</td>
<td>-13,553.08</td>
</tr>
<tr>
<td>010000</td>
<td>Salaries &amp; Benefits</td>
<td></td>
</tr>
<tr>
<td>71100</td>
<td>Expenditures, Current</td>
<td>13,553.08</td>
</tr>
<tr>
<td>010000</td>
<td>Expenses</td>
<td></td>
</tr>
</tbody>
</table>
Payables
Due To Other JROs or JAC

Example:

- A payroll deduction requested by a JRO is received into JAC’s TF and is owed to the JRO’s TF. The funds did not get distributed by June 30th.

- Solution: Create a payable charging JAC’s TF and receivable due to the JRO’s TF.
Payables due from another JRO or JAC are shown in the TB using GLs below:

<table>
<thead>
<tr>
<th>GL/Category</th>
<th>GL Account Name/Catg Description</th>
<th>Year to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>35200</td>
<td>Due To State Funds, Within Department</td>
<td>-500.00</td>
</tr>
<tr>
<td>220030</td>
<td>Refunds</td>
<td></td>
</tr>
<tr>
<td>75700</td>
<td>Transfers Out Within the Agency</td>
<td>500.00</td>
</tr>
<tr>
<td>220030</td>
<td>Refunds</td>
<td></td>
</tr>
</tbody>
</table>
Questions
JRO Final Review
Final Approval

All financial statements data will be provided to each JRO for final approval

– Worksheets or forms
  (DFS forms peach color)
– Trial Balance Report
(1) Due to GR Unallocated

This form is created from:

- GR refunds provided on the Receivable Information form
- Receivables for Service Charge Due to GR
Due to GR Unallocated, continued

Department of Financial Services - Statewide Financial Statements
Form 4 - Due To General Revenue Unallocated
GL 356XX
June 30, 2020

Fund Number: 210000-10-1-000069

<table>
<thead>
<tr>
<th>Balance per GL $</th>
<th>100.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue category used for subsequent General Revenue deposit</td>
<td>Indicate with an &quot;X&quot; if the amount is service charges due to GRU</td>
</tr>
<tr>
<td>001800</td>
<td>100.00</td>
</tr>
</tbody>
</table>

Sum of detail below must equal balance per GL.
(2) Revolving Fund Deposits

- Populated from the provided Revolving Fund Information form
- This form ties to its FLAIR Fund ID created
Revolving Funds, continued

A TB is set-up for each authorized revolving fund and includes:

- Amount held in bank account
- Amount of cash maintained in the office
- Amount authorized
Revolving Funds, continued

TB entries are near the end of the report.

2130 Justice Administrative Commission
74 8 XXXXX Information & Evidence Revolving Fund

<table>
<thead>
<tr>
<th>GL/Category</th>
<th>GL Account Name/Catg Description</th>
<th>Year to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>11100</td>
<td>Cash On Hand</td>
<td>N/A</td>
</tr>
<tr>
<td>000000</td>
<td>N/A</td>
<td>500</td>
</tr>
<tr>
<td>11200</td>
<td>Cash in Bank</td>
<td>N/A</td>
</tr>
<tr>
<td>000000</td>
<td>N/A</td>
<td>500</td>
</tr>
<tr>
<td>16800</td>
<td>Due From State Funds – Revolving Fund</td>
<td>N/A</td>
</tr>
<tr>
<td>000000</td>
<td>N/A</td>
<td>-1,000</td>
</tr>
<tr>
<td>45100</td>
<td>Advanced From Other Funds Between Dept.</td>
<td>N/A</td>
</tr>
</tbody>
</table>
Revolving Fund Deposits, continued

- DFS updated this form to provide 2 formats
- The singular fund format is used when an agency has 1 or 2 funds.
Revolving Fund Deposits, continued

Department of Financial Services ~ Statewide Financial Statements
Form 17 - Deposits
GL 112XX & 222XX
June 30, 2020

Fund Number: 210000-74-8-123456 (PLEASE SUBMIT ONE FORM FOR EACH FUND)

Deposits are defined in Section 280.02(23), Florida Statutes.

A. List the current year ending 6/30 reconciled/authorized deposit amounts and corresponding unadjusted bank statement balances below. If this is a revolving fund, the amount recorded as the Reconciled Bank

<table>
<thead>
<tr>
<th>Reconciled Bank Balance (1)</th>
<th>Bank Statement Balance (2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Totals</td>
<td>$ 200.00</td>
</tr>
<tr>
<td></td>
<td>$ 150.00</td>
</tr>
</tbody>
</table>

(1) The total amount of this column must agree to the amounts recorded in general ledger codes 112XX and 222XX of the FLAIR trial balance. DO NOT include cash in the State Treasurer (GL 121XX, 122XX, & 124XX)

(2) This information can be obtained directly from the 6/30 bank statement.

NOTE: Check "Yes" or "No" as to whether the account is in the State Treasury's Consolidated Revolving Account:

- [ ] X Yes
- [ ] No

B. Check "Yes" or "No" as to whether any violations of legal or contractual provisions have occurred in relationship to the reported deposits:

- [ ] X Yes
- [ ] No
Revolving Fund Deposits, continued

- The multiple fund format is used when an agency has a lot of funds.
- We have 18 funds
- The form provides the information horizontally.

<table>
<thead>
<tr>
<th>Fund Number</th>
<th>Reconciled Bank Balance (1)</th>
<th>Bank Statement Balance (2)</th>
<th>In State Treasury (Yes/No)</th>
<th>Violations (Yes/No)</th>
</tr>
</thead>
<tbody>
<tr>
<td>300001</td>
<td>$1,000.00</td>
<td>$795.00</td>
<td>NO</td>
<td>NO</td>
</tr>
</tbody>
</table>
(2) Due To & Due From Information

The report provides:

- Payables owed to other agencies
- Receivable due from other agencies
- Payables owed or receivables due within a JRO
- Payables owed or receivables due between JROs or JAC
Due To & Due From Information, continued

- The payables and receivables must balance between state agencies
- JAC will work with each JRO and associated state agency to ensure the entries balance
- **Due To and Due From example**
(3) Transfers In & Out

- A transfer is the movement of cash between funds that is **not a payment for goods and services**
- General Ledgers for transfers are tied to the object codes used for receipts or expenditures
- All information on the form is based on FLAIR data
Transfers In & Out can be classified as:

- Transfers In or Out from other Departments (agencies)
- Federal Transfers In or Out from other Departments
- Transfers In or Out from within the Department
Transfers In & Out, continued

Examples:

- Reemployment Assistance  GL 75900
- GR Service Charge  GL 75800
- HR Outsourcing  GL 75900
- VOCA revenue  GL 65600
- DMS auction proceeds  GL 65900
What is not a Transfer?

Payments to:

- Department of Management Services:
  - SUNCOM,
  - Building rent
  - FLEET system
- Department of State
  - Administrative Weekly
What is not a Transfer?

Payments to:

- Department of Financial Services
  - Risk Management TF
    - Property insurance
    - Casualty insurance
- Department of Legal Affairs
  - Legal services
Transfers In & Out

- Transfers In and Transfers Out Example
Transfers In

Transfers In from another Agency, JRO or JAC are shown in the TB using GLs below:

<table>
<thead>
<tr>
<th>GL/Category</th>
<th>GL Account Name/Catg</th>
<th>Year To Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>65600</td>
<td>FEDERAL FUNDS TRANS IN FROM OTHER AGEN</td>
<td>19,896,290.02-</td>
</tr>
<tr>
<td>001510</td>
<td>TRANSFER OF FEDERAL FUNDS</td>
<td></td>
</tr>
<tr>
<td>65700</td>
<td>TRANSFERS IN FROM WITHIN THE AGENCY</td>
<td>68,345.50-</td>
</tr>
<tr>
<td>001500</td>
<td>TRANSFERS</td>
<td></td>
</tr>
<tr>
<td>65900</td>
<td>TRANSFER IN FROM OTHER AGENICIES</td>
<td>44,539.77-</td>
</tr>
<tr>
<td>001500</td>
<td>TRANSFERS</td>
<td></td>
</tr>
</tbody>
</table>
Transfers Out

Transfers Out to another Agency, JRO, or JAC are shown in the TB using GLs below:

<table>
<thead>
<tr>
<th>GL/Category</th>
<th>GL Account Name/Catg</th>
<th>Year To Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>75700</td>
<td>TRANSFERS OUT WITHIN THE AGENCY</td>
<td>1,794.57</td>
</tr>
<tr>
<td>75700</td>
<td>103225 STATE ATTORNEY OPERATIONS</td>
<td>1,794.57</td>
</tr>
<tr>
<td>75800</td>
<td>GEN REVENUE TRANSFERS OUT</td>
<td>120,323.71</td>
</tr>
<tr>
<td>75800</td>
<td>310322 SERVICE CHARGE TO GEN REV</td>
<td>120,323.71</td>
</tr>
<tr>
<td>75900</td>
<td>TRANSFERS OUT TO OTHER AGENCIES</td>
<td>11,844.49</td>
</tr>
<tr>
<td>75900</td>
<td>103225 STATE ATTORNEY OPERATIONS</td>
<td>11,844.49</td>
</tr>
</tbody>
</table>
Trial Balance Report

- Updated report will be available via RDS/EOS on 7/29

- JROs review are to be completed and notification of any are due 8/3
Verify the following:

- The accounts receivable totals match the submitted report
- The Revolving Fund TB shows the correct balances
- The Capital Asset TB matches the submitted report
Trial Balance Report, continued

Verify the following:

- The Leave Liability TB matches the submitted report
- Look for missing entries
Trial Balance Report, continued

- All entries must be completed by 8/5
- The final June 30th Trial Balance cannot be updated after closing on 8/6
- Adjustments needed after this date will require a DFS post-closing adjustment request
Final Approval Summarized

- Review all the forms provided
- Review the final Trial Balance
- Notify JAC if any discrepancies are found.
JRO Certifications
Consideration of Fraud

- Acknowledges responsibilities to prevent & detect fraud
- Must be dated 6/30 or later
- Due 7/6
- Agency Head must sign
Agency Head Certification

- This document is comprised of 5 DFS forms that have to be submitted for the agency as a whole.
- Due 8/14
- Agency Head must sign
Subsequent Events Certification

Generally Accepted Accounting Principles (GAAP) require:

- Disclosure of any significant event affecting your agency between year-end and the auditor's report.
  - Due 10/2
  - Agency Head must sign
**Subsequent Events Certification, continued**

Examples of disclosures are:

- New significant revenue sources
- Initiation or settlement of litigation
- Loss of capital assets as a result of a natural disaster
Representation Letter

- **Financial Statement (CAFR)**
  - letter contains 55 compliance representations
- **Federal Awards**
  - letter contains 30 compliance requirements
- Both must be dated after 10/31
- **Due 11/4**
- Agency Head must sign
Need Assistance?
We’re Here to Help!

FinancialServices@JusticeAdmin.Org

Send the following to the email:

- Financial statement documents and questions
- Certifications
- Year-end information and forms
Need Assistance?
We’re Here to Help! continued

Questions can be sent to the Financial Services mailbox or contact staff below:

- Lorelei Welch – Accounts Receivable
- Lamar Bynum – Transfers In & Out, Leave Liability
- Merry Sutton – Capital Assets
- Susie Kalous – Revolving Fund
- Eric Phillips – Operating Leases
- Aleah – Due To & Due From
- Nona – Provide overall assistance & review
Questions
Year-End Calendar
<table>
<thead>
<tr>
<th>MONDAY</th>
<th>TUESDAY</th>
<th>WEDNESDAY</th>
<th>THURSDAY</th>
<th>FRIDAY</th>
<th>SAT/SUN</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 June</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6/7</td>
</tr>
<tr>
<td>HR – Div. of Retirements Last Day to Process Credit Requests FinS – Declaration of Intent due</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6/7</td>
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<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
<td>13/14</td>
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<tr>
<td>HR – Last Day to Process Previous Quarter Salary Refunds</td>
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<tr>
<td>15</td>
<td>16</td>
<td>17</td>
<td>18</td>
<td>19</td>
<td>20/21</td>
</tr>
<tr>
<td>HR – Monthly Payroll Due HR – Insurance Voucher Payments Deadline HR – Benefits Refunds Deadline FinS – Financial Statement workshop</td>
<td></td>
<td></td>
<td>HR – Supplemental Payroll Due Date</td>
<td></td>
<td>Batch Sheets to JAC Deadline FinS @ 9:30 Leave Liability workbook FinS @ 10:30 BOMS Leave Liability Report</td>
</tr>
<tr>
<td>22</td>
<td>23</td>
<td>24</td>
<td>25</td>
<td>26</td>
<td>27/28</td>
</tr>
<tr>
<td>Expense Refunds to JAC Deadline STMS Deadline HR – after 3:00 pm Payroll Post</td>
<td>Journal Transfers to JAC Deadline</td>
<td>Last Day to Cancel Expense Warrants</td>
<td>Revenue Receipts to JAC Deadline HR – 9:00 am Supplemental EFT Cancellation Deadline – HR – 10:00 am Monthly EFT Cancellation Deadline HR – 2:00 pm On-Demand Payments Deadline</td>
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<tr>
<td>29</td>
<td>30</td>
<td>1 July</td>
<td>2</td>
<td>3</td>
<td>4/5</td>
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<tr>
<td>Last Day to make Deposits into Wells Fargo HR – 9:00 am Paper Warrant Cancellation Deadline HR – Supplemental Payday</td>
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<td>11/12</td>
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<td>MONDAY</td>
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<td>29 June</td>
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<td>4/5</td>
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<td></td>
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<td></td>
<td>Tentative Certified Forward Releases in FLAIR Begin sending CF forms to JAC</td>
<td>STATE HOLIDAY OBSERVED</td>
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<td>6</td>
<td>7</td>
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<td>10</td>
<td>11/12</td>
</tr>
<tr>
<td>Begin Submitting CF and Current Year Batches to JAC FinS – Consideration of Fraud due</td>
<td>HR – Mass Upload Template Due</td>
<td>FinS – Operating Leases &amp; Revolving fund forms due</td>
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<td>14</td>
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<td>18/19</td>
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<td></td>
<td>Certifications Forward Forms to JAC Deadline</td>
<td>FinS - Capital Assets information due</td>
<td>Final Certifications Forward Report to EOG</td>
<td>Fins – Receivable Information due</td>
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<tr>
<td>20</td>
<td>21</td>
<td>22</td>
<td>23</td>
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<td>25/26</td>
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<tr>
<td>FinS – Compensated Absences Information due</td>
<td>HR – Monthly Payroll Due Date</td>
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<td>27</td>
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<td>1/2 August</td>
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<td>HR – 10:00 am Monthly EFT Cancellation Deadline JROs receive Fin. Stmt. forms &amp; Trial Balance for review</td>
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<td>1/2 August</td>
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<td>8/9</td>
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<tr>
<td>FinS - Final Financial Statement corrections due from JROs</td>
<td></td>
<td>Final day to enter prior year information into FLAIR</td>
<td>Mass Upload Template Due</td>
<td></td>
<td>Final Trial Balance Available</td>
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<td>5/6</td>
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<td>Approval of Schedule of Federal Awards due</td>
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