Financial Statements Checklist

Fiscal Year 2023-24

# Items JAC Needs to Complete Financial Statements on Your Behalf

## Completed by All JROs:

## [Declaration of Intent](https://www.justiceadmin.org/jac/yearend_docs/2023-2024/Declaration%20of%20Intent%202023-24.pdf) - *due June 7*

[**Leases Workbook (GASB 87)**](https://www.justiceadmin.org/jac/yearend_docs/2023-2024/GASB%2087-Lease%20Submission%20Form%20FY2024.xlsm) **-** *due July 8*

[**Software-Based Information Technology Arrangements (SBITA) Workbook (GASB 96)**](https://www.justiceadmin.org/jac/yearend_docs/2023-2024/XXXX_-_GASB_96_Workbook.xlsx) **-** *due July 8*

[**Receivables Worksheet**](https://www.justiceadmin.org/jac/yearend_docs/2023-2024/Receivables%202023-24.xlsx) **-** *due July 15*

**Capital Asset Information -** *due July 15* – please provide:

1. Signed BOMS Totals by FLAIR Asset Class Report from the JRO's BOMS Inventory Module (in Excel Format) or
2. Signed Capital Asset Summary form provided by JAC and completed based on JRO's Asset System (in Excel Format)

**Compensated Absence (Leave Liability) Workbook** - *due July 15*

1. Signed BOMS Leave Liability Report from the JRO's BOMS Personnel Module or
2. Signed Leave Liability form provided by JAC and completed based on JRO's Employee Hours Information (in Excel Format)

# Review of Financial Documents

**Final Review before FLAIR closes** – JROs review to be completed *by* *August 5*

**Trial Balance** - ran to RDS on July 31

1. Check inventory and depreciation balances
2. Check compensated absences (leave liability) balances
3. Verify that accounts receivable contains the correct balances
4. Look at cash balances on the trust funds
5. Check the Lease and SBITA entries in FLAIR (guidance to be provided later)

**Review Completed Financial Statement Forms** - emailed to JRO on July 31

1. Verify JRO data contained on the forms

## Review Post-Closing Reports (prepared by JAC)

**Schedule of Expenditure of Federal Awards (SEFA)** - *due August 16*

# Certifications or Representations Completed by All JROs

## The following forms need to be signed by the Agency Head and returned to JAC:

[**Consideration of Fraud**](https://www.justiceadmin.org/jac/yearend_docs/2023-2024/Consideration%20of%20Fraud%202023-24.pdf) **-** *due July 3 must be dated on or after 6/30*

**Agency Head Certification Form –** *due August 15*

**Certification of GASB 87 and 96 Form *–*** *due August 15*

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**Subsequent Events Certification -** *due October 1 must be dated on or after 9/30*

**Agency Representations for Annual Comprehensive Financial Report (ACFR)** – *Nov. 4*

**Agency Representations for Schedule of Expenditures of Federal Awards (SEFA) –** *Nov. 4* Only completed if receiving federal funds

must be dated on or after 10/31