

Attachment A
Significant Items of Interest Regarding the 2009 Fiscal Year-end Closing Procedures
Informational Only

1. Instructions and attachments are located on the DOA Website. To access the documents, go to <http://www.doa.virginia.gov/>, click the Year-end Closing Procedures link and click the applicable link desired.
2. Agencies should make every effort to ensure the data recorded in CARS as of preliminary close is accurate. Agencies should also ensure that at no time during the year, but particularly throughout year-end, that entries move expenditures across funds and programs simply for purposes of budgetary convenience. For FY 2009, the Department of Accounts and Department of Planning and Budget will be analyzing journal entries processed between July 5 and July 17 to detect movements of expenditures to the general fund. Agencies may be required to provide explanation and support for any accounting entries moving expenditures to the general fund during this period.
3. Instructions for each attachment are in a separate file from the attachment. Make sure to download and read the instructions prior to completing any applicable attachments. Note that the instructions and forms for Attachment K and the Authorized Signatory Form have been modified.
4. Once the download is completed:
 - Rename the attachment workbook using the agency number followed by Att and the attachment letter. For example, agency 997 should rename the Attachment C as 997AttC.
 - Complete the contact information in Part A of each attachment.
 - Complete all shaded cells and dropdown selections, if applicable.
 - Ensure all tabs of the workbook are completed, as each page of the attachment is located on a separate tab within the workbook.
5. Attachments C through J
 - Once the attachment has been completed and the information verified, the preparer should type his/her name, title and date completed in the appropriate shaded cells.
 - The fiscal officer should review and approve the information contained in the attachment. Upon completion of the fiscal officer review, the fiscal officer should type his/her name, title and date in the appropriate shaded cells.
 - The completed attachment should be e-mailed to gacct@doa.virginia.gov by the required due date.
 - Tier III Institutions are **not** required to complete these attachments.
6. Attachment K
 - Attachment K has been modified to add the following:
 - a. Recovery of Statewide Indirect Cost Grant/Contract Admin – ARRA (Revenue Source Code 09076).
 - b. American Recovery and Reinvestment Act (ARRA) Funds:
 - Agency Original IDC Rate-ARRA (Fund 1380).
 - Agency Re-negotiated IDC Rate-ARRA (Fund 1381).
 - Statewide Original IDC Rate-ARRA (Fund 1382).
 - Statewide Re-negotiated IDC Rate-ARRA (Fund 1383).
 - Once the attachment has been completed and the information verified, the preparer should type his/her name, title and date completed in the appropriate shaded cells.
 - The fiscal officer should review and approve the information contained in the attachment. Upon completion of the fiscal officer review, the fiscal officer should type his/her name, title and date in the appropriate shaded cells.

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- The completed attachment should be e-mailed to penny.williams@doa.virginia.gov by the required due date.
 - Tier III Institutions are **not** required to complete this attachment.
7. Attachment B
- Tier III Institutions will receive, under separate communication, a Confirmation of Agency Reconciliation to DOA Reports specific to their circumstance.
 - Once all shaded cells and dropdown selections are completed, **print** the Confirmation form (page 1) and if applicable print the Exception Register (page 2).
 - Both the agency head and fiscal officer (or properly documented designee) must review and sign the Confirmation form.
 - Should a delegation of authority be required, complete the Statement B.1, Delegation Form. **Print** the form, obtain the required signatures, and **attach** the completed Statement B.1 to the Attachment B.
 - The original signed Confirmation form and, if applicable, the Exception Register must be **mailed** to Department of Accounts. Refer to the Attachment B instructions for detailed submission information.
8. All agencies that have recorded expenditures in certain 08 Funds as of June 30, 2009, must prepare and submit reimbursement requests to the Department of Treasury. For details on this process, please refer to the *Miscellaneous* section of the Year-end Memorandum.
9. The Authorized Signatory Form has been modified, effective FY 2010, to include a new section for agencies to identify whether they are a participating agency of DOA's Payroll Service Bureau.
- Check the Yes box if the Agency, Department or Institution currently uses the DOA Payroll Service Bureau or plans to be a participant as of 7/1/09. If at any time in the course of FY 2010, an Agency, Department or Institution becomes a participant of the DOA Payroll Service Bureau, a new Authorized Signatory Form DA-04-121 must be completed indicating Bureau participation and submitted to the DOA Compliance Assurance Unit.