

Attachment A
Significant Items of Interest Regarding the 2012 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. Tier III Institutions are required to submit to DOA information on any funds that have been allocated during the fiscal year that have not been spent, or the Tier III does not foresee spending by fiscal year-end. For details, please refer to Item K of the Year-end Memorandum under Batch Submission.
3. Agencies should make every effort to ensure the data recorded in CARS as of preliminary close is accurate. Throughout the year, and particularly at year-end, agencies should ensure that no entries are made to move expenditures across funds and programs simply for purposes of budgetary convenience. For FY 2012, 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.
4. 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.
5. 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.
6. Attachment B
 - Tier III Institutions will receive, under separate communication, a Certification of Agency Reconciliation to DOA Reports specific to their circumstance.
 - Once all shaded cells and dropdown selections are completed, **print** the Certification 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 Certification 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 Certification form and, if applicable, the Exception Register must be **mailed** to Department of Accounts. Refer to the Attachment B instructions for detailed submission information.
7. 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 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 gacct@doa.virginia.gov by the required due date.
 - Tier III Institutions are **not** required to complete these attachments.
8. Attachment K
- 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 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 penny.williams@doa.virginia.gov by the required due date.
 - Tier III Institutions are **not** required to complete this attachment.
9. Authorized Signatories Form
- Ensure that the most current version of the form, which can be obtained from DOA's website, is being completed and sent to DOA. If an agency has a form on file that they use from year to year, ensure that it is the current form.
 - A Payroll Security Officer (PSO) must be designated on the form in addition to the primary and secondary CARS Security Officer (CSO). This year the Authorized Signatories form has been modified with two columns for agencies to identify the applicable CSOs and PSOs.
 - The form is due **Monday, June 4, 2012**. If the form is not received timely, agencies may be placed on pre-audit hold and will be unable to process FY 2013 transactions until the form is received.
10. All agencies that have recorded expenditures in certain 08 Funds as of June 30, 2012, 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.