

**Attachment A**  
**Significant Items of Interest Regarding the 2015 Fiscal Year-end Closing Procedures**  
**Informational Only**

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1. As mentioned in the Memorandum of the Fiscal Year-End Closing Procedures, the document has been modified to include key dates and procedures that are unique to Wave 1 Cardinal Agencies. The headers at the top of each page of the document notates whether the information contained on that page applies to Wave 1, Wave 2, or both agency types. Please review the document carefully to ensure the procedures being followed apply to your agency. To determine if an agency is Wave 1 or Wave 2, click on the following link: [http://www.cardinalproject.virginia.gov/change\\_network.shtml](http://www.cardinalproject.virginia.gov/change_network.shtml) and then click on the first link on the page to see the wave and assembled group for both Wave 1 and Wave 2 agencies.

Wave 1 Cardinal Agencies

- The key dates in the Year-End Memorandum for Cardinal may differ from the key dates for CARS. Please make note of the key dates that pertain to Wave 1 Cardinal Agencies.
  - CARS is the official accounting system for the Commonwealth until June 30, 2016, and Cardinal will be the official accounting system beginning with Fiscal Year 2017. However, Cardinal is the primary point of entry and approval for all Wave 1 agency account transactions. All agency-based systems and records are considered to be subsidiary to Cardinal. All agency records, accounts, and logs must be reconciled to Cardinal. Cardinal must then be reconciled to CARS. The Final Certification of Agency Reconciliation is due to DOA by 5:00 p.m. on July 17, 2015.
  - All Preliminary Close Cardinal Reports will be available the morning of July 4, 2015. If there are reports used for reconciling other than the Statewide Reports listed in Report Manager, ensure that **your users** run the additional reports **prior to entering entries** into Cardinal.
  - All Cardinal General Ledger Journals must be completed by July 16, 2015. Any required General Ledger Journals that need to be entered into Cardinal after this date will be completed by DOA.
  - The process for identifying amounts owed at June 30 that are paid on or after July 1, 2015 (formerly “P” and “N” Vouchers) has changed for Wave 1 Agencies. Please review the Accrual Reporting section of the Year-End procedures carefully.
  - Attachments C – L and the corresponding Instructions have been modified for Wave 1 Agencies to reflect the Cardinal Accounts and/or Funds being verified. Please ensure the correct Instructions and Attachments are selected for completion.
2. Authorized Signatories Form
    - Wave 1 Agencies are requested to designate a primary and secondary Cardinal Security Officer (CSO) on the Authorized Signatory Form for FY 2016. The Cardinal CSO designees will be listed in the second CSO column with the **Cardinal logo**.
    - Ensure that the revised 8/14 version (Rev.8/14) of the form *Authorized Signatories Form (DA-04-121)-Wave 1 Agencies*, which can be obtained from DOA’s website, is completed and sent to DOA. If an agency has a form on file that they use from year to year, ensure that the revised 8/14 version of the form is used and all relevant fields are completed. Wave 2 agencies should use the *Authorized Signatories Form (DA-04-121) - Wave 2 Agencies* form which can be obtained from DOA’s website.
    - For Wave 1 and 2 Agencies, a Payroll Security Officer (PSO) must be designated on the form in addition to the primary and secondary CARS Security Officer (CARS designees will be listed in the first CSO column).
    - All signatures must be originals. No designees or signature stamps may be used. Please plan ahead to ensure all original signatures are obtained in order to return the form by the deadline.

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- The form is due **Monday, June 8, 2015**. If the form is not received timely, agencies may be placed on pre-audit hold and will be unable to process FY 2016 transactions until the form is received.
3. All 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.