

Attachment A
Significant Items of Interest Regarding the 2016 Fiscal Year-end Closing Procedures
Informational Only

1. Instructions and attachments are located on the DOA Website. To access the documents, go to <https://www.doa.virginia.gov/>, click the Year-end Closing Procedures link and click the applicable link desired.

2. Significant Dates of Interest:
 - Cardinal Authorized Signatories Form – Monday, **June 6**
 - Health Care Reconciliation and ATA Cutoff – Wednesday, **June 15**
 - Final Disbursement Cutoff – Monday, **June 27**
 - FAACS Preliminary Close – Thursday, **June 30**
 - Final Cash Receipts Deposit Cutoff – Sunday, **July 3**
 - Cardinal Preliminary Close – Sunday, **July 3**
 - CARS Preliminary Close – Monday, **July 4**
 - GL Journal Cutoff – Friday, **July 15**
 - CARS and Cardinal Final Close – Friday, **July 22**

3. General Information
 - All Preliminary Close Cardinal Reports will be available the morning of July 4, 2016. 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 Preliminary CARS Reports will be available the morning of July 5, 2016.
 - 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 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 (for more details see Job Aid titled “SW332 Reconcile CARS to Cardinal”). The Final Certification of Agency Reconciliation is due to DOA by **5:00 p.m. on July 15, 2016**.
 - All Cardinal General Ledger Journals must be completed by July 15, 2016. 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, 2016 (formerly “P” and “N” Vouchers) has changed for Cardinal. Please review the Accrual Reporting section of the Year-End procedures carefully.
 - Attachments C – L and the corresponding Instructions have been modified to reflect the Cardinal Accounts and/or Funds being verified.

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4. Accounts Receivable

- Interfacing agencies must have all FY 2016 deposits interfaced to Cardinal by Saturday, July 2nd.
- All FY 2016 deposit certificates in Cardinal (on-line or interfaced) must be **completed and approved** by **12:00 p.m. (noon) on Sunday July 3rd**.
- Care should be taken to code deposits correctly in Cardinal. It is very important that the correct accounting date is selected once both fiscal years are open to ensure deposits post to the correct fiscal year. In order for Treasury to reconcile deposits properly, the approver of a deposit must enter the actual date of deposit on the “**Approve Deposits**” screen in Cardinal. The “**Entered on**” date (Entered_DT on the interface file) must match the deposit date. An exception to this process is the final June deposits. Be certain for all June, FY 2016 deposits that the **Accounting Date** is a June date and the **Entered On** date is a June date, even if the funds are deposited on July 1.
- Agencies should begin running and analyzing the following AR Query regularly to ensure all FY 2016 items are successfully posted and Journal Generated in a timely manner:
 - V_AR_DEPOSITS_NOT_APPROVED (Deposits not approved)

5. General Ledger

- All Agency to Agency Transactions (ATAs) must be completed and received at DOA by **2:00 p.m. on Thursday, June 30, 2016** for processing in FY 2016. It is the agency’s responsibility to ensure the ATA spreadsheet journal or the information to process the ATA, if it is less than 10 lines is provided to DOA by this time.
- Beginning with FY 2017, all ATAs will be submitted via ATA spreadsheet journal regardless of the number of lines. All submissions should be emailed to gacct@doa.virginia.gov.
- The last day to interface GL uploads to Cardinal is Thursday, July 14.
- The use of accounts 609880 and 609890 will be discontinued at the end of FY 2016.
- Beginning with FY 2017, all Federal Pass Thrus will be recorded using the GL ATA, except for those Higher Education Institutions exempt from the ATA process. Agencies should use 609650 and 609660 for federal pass thru transactions. Accounts 609920 and 909930 should be used for higher education federal pass thrus transactions.
- Agencies should begin running and analyzing the following GL Query regularly to ensure all FY 2016 items are successfully posted in a timely manner:
 - V_GL_JRNL_NOT_POSTED (Journals in process)

6. Accounts Payable

- The last day to interface AP and EX uploads to Cardinal for FY 2016 is **Friday, June 24**.
- The final FY 2016 disbursement cutoff is **Monday, June 27** at **3:00 p.m.** All voucher and expense transactions should have completed the approval process.
- Agencies should begin running and analyzing the following AP Queries regularly to ensure all FY 2016 items are successfully posted and Journal Generated in a timely manner:
 - V_AP_EXPENSES_IN_PROCESS (Expense Transactions in Process)
 - V_AP_EXPN_NOT_POSTED_TO_EX (Cash Advances and Expense Reports Not Posted to Expenses)
 - V_AP_EXPN_PSTD_EX_NOT_JGEN (Cash Advances and Expense Reports Posted to Expenses but Not Journal Generated in GL)
 - V_AP_VCHRS_DND_NOT_DLTD (Vouchers Denied but Not Deleted)
 - V_AP_VCHRS_NOT_POSTED_TO_AP (Vouchers not posted to AP)

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- V_AP_VCHRS_PSTD_AP_NOT_JGEN (Vouchers posted to AP but not Journal Generated in GL)
- V_AP_VCHR_NOTPAID_VEND_LOC (Vouchers Not Paid Including Vendor/Location Data)
- V_AP_VCHR_ON_PYMNT_HOLD (Vouchers on Payment Hold)
- V_AP_WF_EXPENSE_CA (Cash advances that have not been approved)
- V_AP_PYMNT_CASH_CHECK_RESULT (Expenses and Vouchers that have failed cash checking)
- Agencies must enter the correct date in the “Goods or Services Receipt Date” field for Cardinal Vouchers **and** the “Transaction Date” field for Cardinal Expenses to ensure the Voucher and Expense Accrual Report is accurate for CAFR Reporting.
- Cardinal Petty Cash Operations Account 154601 is not intended to reflect the balance of the petty cash account. If all petty cash reimbursements have been recorded there should not be a balance in account 154601 as of June 30, 2016. This is different from prior years and may change the way Attachment I is completed.
- Agencies are required to clear all balances in CARS GLA 105 – Travel Advances and corresponding Cardinal Accounts 131051. All Travel Advances are now reflected in Cardinal Account 131050 (CARS GLA 130).
- Agencies with Wire and Treasury Business Units will receive additional information regarding AP cutoffs under separate cover.

7. Authorized Signatories Form

- The Authorized Signatories Form has been modified for FY 2017 to only require the Agency Head, Fiscal Officer, Cardinal Security Officers, and Payroll Security Officer(s) signatures. Employees authorized to review and approve expenditure documents and transactions in Cardinal and certify payroll in CIPPS are no longer required to sign the form.
- Agencies are required to designate a primary and secondary Cardinal Security Officer (CSO) and a Payroll Security Officer (PSO) on the Authorized Signatory Form.
- Ensure the revised version of the *Authorized Signatories Form (DA-04-121)* (Rev. 5/16), which can be obtained from DOA’s website, is completed and sent to DOA.
- Also new for FY 2017, DOA will accept a clearly legible, scanned copy of the Authorized Signatory Form via email at: ComplianceAssurance@doa.virginia.gov. When sending a scanned copy to DOA, the original Authorized Signatories Form should be kept on file at the agency. 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.
- The form is due **Monday, June 6, 2016**. If the form is not received timely, agencies may be unable to process FY 2017 transactions until the form is received.