

Comptroller's Directive No. 1-17

Attachment 1

Checklist to Determine Information Required by Comptroller's Directive

Purpose

This attachment will help agencies determine what information must be submitted to DOA as required by this Directive. Some information/ attachments are required by all agencies and other information/ attachments are only required to be submitted by certain agencies.

In addition, questions at the end of the attachment must be answered to ensure:

- ALL off-Cardinal activity, including that of foundations, councils, etc., are being reported to DOA;
- Agency fund descriptions and revenue classifications on file are accurate and complete; and,
- All necessary agency information is obtained to facilitate current implementations of GASB statements.

Applicable agencies

All agencies **must** complete this attachment.

Questions

For questions or to request detailed training from an analyst, please contact: AttachmentAnalyst@doa.virginia.gov.

Please reference the attachment number in the subject line of the e-mail.

Due date

July 13, 2017

Data entry

Only cells highlighted in yellow allow for data entry. Error messages in cells are intended to alert preparers that established parameters are not being followed. **Failure to correct Errors or provide answers to all required questions prior to submission will prohibit acceptance of the attachment. Selected cells requiring a response will be populated with an “Answer Required” message until a response is entered.**

Continued on next page

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Certification

The **Certification** tab requires all preparers and reviewers to type their name on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any tab. **By typing a name, the preparer is certifying that all of the questions have been completed and are accurate; the reviewer is certifying that the attachment has been reviewed and is complete and accurate; the preparer and reviewer were not the same individual for any tab; and the preparer and reviewer have read and understood the instructions for the attachment. If agency staffing does not allow for a different preparer and reviewer, please contact DOA.**

Submission requirements

Contact DOA if the agency has any problems with the files.

After downloading the files, rename the spreadsheet file using the agency number followed by Att1. For example, agency 151 should rename its Attachment 1.xlsx file as 151Att1.xlsx.*

Submit the Excel spreadsheets electronically to finrept-agyatt@doa.virginia.gov.

Please include **Agency Number** and **Attachment Number** in the **subject line** of the submission e-mail.

Copy APA via e-mail to APAFinRept@apa.virginia.gov.

Do not submit paper copies of the Excel attachment.

***Note:** If the agency has an earlier version of Excel and has problems opening the attachment file, DOA can provide the attachment saved in an earlier version of Excel (.xls).

Continued on next page

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Attachment revisions

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the [Revision Control Log](#) tab in the attachment Excel file.**

Enter the revision date, applicable Excel file tab name, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

Include “**REVISED – date**” in the **subject line** of the submission e-mail as well as in the **file name**. Resubmit the revised attachment and ensure that the [Revision Control Log](#) tab has been completed.

Each time a revision is submitted the [Certification](#) tab should be updated with new signatures and dates.

Spreadsheet instructions

Complete the Checklist tab to determine what information must be submitted.

In order for the [Summary](#) tab to be accurate, please ensure that all questions specific to the other attachments are answered on the [Checklist](#) tab.

In order to ensure that all submission requirements are identified, please ensure that each part of the [General Information](#) section questions are answered.

After completing the Checklist tab, review the Summary tab.

Continued on next page

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ARMICS Certification

Agency heads must certify to DOA and APA that they have established, maintained, and evaluated their agency's internal control framework. The ARMICS certification is due **September 29, 2017**. Guidance for preparation and submission of this certification may be obtained from the following:

- CAPP Topic No. 10305 – *Internal Control*, on DOA's website at http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Topics_Cardinal/10305.pdf
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Fund Descriptions Spreadsheet

For fiscal year 2017, **all** agencies are required to complete and submit the Fund Descriptions.xlsx file at www.doa.virginia.gov (click on the "Financial Statement Directives" link), and **SUBMIT THIS FILE WITH THE ATTACHMENT 1**. For fiscal year 2017, the Fund Descriptions file was created using activity through May.

Note: This file will be available in June 2017.

It is very important that the agencies take care when completing the fund descriptions file. This file is an integral part of the analysis that DOA performs to complete the CAFR.

The fund descriptions file requires the agency to provide the following:

- a description of the activity, if there is no description available;
 - confirmation that the agency has correctly recorded activity in the fund that agrees with the fund's description and if not provide an explanation;
 - confirmation that *Code of Virginia*, Appropriation Act, and/or other statutory cite references are updated and provide updates as necessary; and
 - information relating to restrictions on the fund.
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Additional information requests

DOA may contact agencies to provide additional information necessary to prepare the Commonwealth's Comprehensive Annual Financial Report.
