

Attachment A
Significant Items of Interest Regarding the 2017 Fiscal Year-End Closing Procedures
Informational Only

1. Instructions and attachments are located on the DOA Website. To access the documents, go to 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 5**
 - Health Care Reconciliation and ATA Cutoff – Friday, **June 16**
 - Final Disbursement Cutoff – Wednesday, **June 28**
 - FAACS Preliminary Close – Friday, **June 30**
 - No PayCycle run – Monday, **July 3** and Tuesday, **July 4**
 - Final Cash Receipts Deposit Cutoff – Wednesday, **July 5**
 - Cardinal Preliminary Close – Wednesday, **July 5**
 - GL Journal Cutoff – Wednesday, **July 19**
 - Cardinal Unavailable – Saturday, **July 22** – Tuesday, **July 25**
 - No PayCycle run – Tuesday, **July 24**
 - Cardinal Final Close – Tuesday, **July 25**
3. General Information
 - All Preliminary Close Cardinal Reports will be available the morning of July 6, 2017. 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 on July 6. A list of Reports available in Report Manager on July 6 has been provided (see page 14 of the Year-End Procedures).
 - Cardinal is the official accounting system for the Commonwealth. All agency-based systems and records are considered to be subsidiary to Cardinal. All agency records, accounts, and logs must be reconciled to Cardinal. The Final Certification of Agency Reconciliation to Cardinal is due to DOA by **5:00 p.m. on July 19, 2017**.
 - All Cardinal General Ledger Journals must be completed by July 19, 2017. 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, 2017, is detailed in the Accrual Reporting section of the Year-End Procedures.
4. Accounts Receivable
 - Interfacing agencies must have all FY 2017 deposits interfaced to Cardinal by Tuesday, July 4.
 - All FY 2017 deposit certificates in Cardinal (on-line or interfaced) must be **completed and approved by 3:00 p.m. on Wednesday, July 5, 2017**.
 - 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 “**Bank Deposit Date**” field on-line and the “**Entered_DT**” field 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 2017 deposits that the **Accounting Date** is a June date and the **Bank Deposit Date** on-line and

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Entered_DT on the interface file is a June date, even if the funds are deposited at the bank on July 3rd, before 2:00 p.m.

- Agencies should begin running and analyzing the following AR Query regularly to ensure all FY 2017 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 Friday, June 30, 2017** for processing in FY 2017. It is the agency's responsibility to ensure the ATA spreadsheet journal is provided to DOA by this time.
- All submissions should be emailed to gacct@doa.virginia.gov.
- The last day to interface GL uploads to Cardinal is **Tuesday, July 18, 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 thru transactions.
- Agencies should begin running and analyzing the following GL Query regularly to ensure all FY 2017 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 2017 is **Tuesday, June 27, 2017**.
- The final FY 2017 disbursement cutoff is **Wednesday, June 28, 2017 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 2017 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)
 - 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. For amounts that represent payable transactions, these dates should be June 30, 2017, or earlier. For amounts that do not represent payable transactions, these dates should be July 1, 2017, or later.

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- 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, 2017.
- Agencies with Wire and Treasury Business Units will receive additional information regarding AP cutoffs under separate cover.
- All Stop Payment Request forms were updated in 2017. Be sure the Stop Payment Request forms submitted to Treasury or DOA reflect 2/23/17 as the revision date.
- There will be no Pay Cycle run on July 3, 4, and 24, 2017.

7. Authorized Signatories Form

- The Authorized Signatories Form has been modified for FY 2018 to include the Agency Head's email address.
- For FY 2018, agencies are required to designate a primary and secondary Payroll Security Officer (PSO) on the Authorized Signatories Form.