

**Instructions for Certification of Agency Reconciliation to Cardinal,
Exception Register, and Delegation of Signatory Authority Forms
Attachment B**

Purpose To certify to DOA that:

1. Agencies have reconciled Cardinal transactions/balances for the year ended June 30, 2021, to their internal records and that Cardinal accurately states, in all material respects, the agencies' financial transactions. This includes, but is not limited to, all cash balances, appropriations, allotments, total expenditures, net revenues and fixed assets.
2. All corrections that can be made on an ATA or GL Journal have been processed.
3. All corrections that require DOA action have been submitted on the Exception Register.
4. Agencies are prohibited from certifying the year-end Certification unless **all** balances specified on the Certification are accurate or will be corrected within the timelines outlined in CAPP Topic No. 20905.

Applicable Agencies **All** agencies are required to complete and submit this attachment.

Note: Tier III Institutions will receive, under separate communication, a Certification of Agency Reconciliation to Cardinal specific to their circumstance.

Due Date Must be **RECEIVED** at DOA by 5:00 p.m. on **Friday, July 16, 2021**.

After this date, DOA **will not** accept any Certification Forms from agencies and agencies will not be allowed to release or submit any corrections via ATA or GL Journal for FY 2021.

New for FY 2021, the Certification of Agency Reconciliation to Cardinal, Exception Register, and Delegation of Signatory Authority Forms must be submitted electronically to **gacct@doa.virginia.gov**.

Electronic signatures will be accepted on these forms but are not mandatory. Your typed name in the Signature field represents your electronic signature. By typing your name in the Signature field, you agree your electronic signature is equivalent to your manual/handwritten signature on this form. Manual/handwritten signatures will also be accepted. Certifications with manual/handwritten signatures must be scanned and emailed to **gacct@doa.virginia.gov** and the original kept by the agency.

If choosing to use electronic signatures, the Certification and Delegation of Signatory Authority Forms must be emailed to **gacct@doa.virginia.gov** by the Agency Head or Fiscal Officer with the following acknowledgement:

- Our electronic signatures represent our approval of the Certification of Agency Reconciliation to Cardinal and the Delegation of Signatory Authority Form.

If only submitting the Certification, the acknowledgement will be as follows:

- Our electronic signatures represent our approval of the Certification of Agency Reconciliation to Cardinal.

**Instructions for Certification of Agency Reconciliation to Cardinal,
Exception Register, and Delegation of Signatory Authority Forms
Attachment B**

Form Instructions Be sure to complete all applicable shaded areas on all worksheets. Please note that each attachment page is on an individual worksheet within the workbook. Using the “Tab” key will allow easy navigation between all required fields.

Procedures Agencies should verify the data contained in their Cardinal reports and certify to the Comptroller that all agency records are accurate, have been reconciled and agree with the appropriate Cardinal reports. This certification must be completed on Page 1 of Attachment B, “Certification of Agency Reconciliation to Cardinal.”

The certification should assume resolution of all items contained in Attachment B, Page 2 of the Certification Form, “Exception Register”.

If additional entries are required, please insert rows to the spreadsheet. To do this, go to the cell where the row will be inserted, then, on the menu bar, click **Home**, then click **Insert**, then click **Rows**.

Delegation of Authority In the event that either the agency head or fiscal officer must delegate his/her signatory authority, then *Statement B.1-Delegation of Signatory Authority Form* must be completed. This form is separated into two parts - one for agency head delegation and one for fiscal officer delegation. Please note that the agency head **may not** delegate his/her signatory authority to the fiscal officer. In addition, the fiscal officer **should** only delegate his/her signatory authority to an appropriate **higher**-ranking official. If the fiscal officer delegates his/her signatory authority to a **lower**-ranking official, the agency **must** complete the explanation for this delegation. The agency head must approve all delegations of authority, and if applicable, the justification for the lower-ranking delegation. This statement must be attached to Attachment B.

The *Statement B.1-Delegation of Signatory Authority Form* has been updated with a new format that requires the signatures of both the delegator and the designee.

Submission Requirements **After downloading the files, rename the spreadsheet using the agency number followed by Att B.** For example, agency 997 should rename Attachment B as 997AttB.xls.

Agencies should ensure that they:

- Complete the contact information on the 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.

The Agency Head or Fiscal Officer will email the Certification form and ALL attachments to gacct@doa.virginia.gov with the applicable statement, from the Due Date section above, in the body of the email. The original should be retained for agency purposes.

**Instructions for Certification of Agency Reconciliation to Cardinal,
Exception Register, and Delegation of Signatory Authority Forms
Attachment B**

DOA Contact Elizabeth Vlahos
Assistant Director – General Accounting
Tel.: (804) 692-0226
Email: elizabeth.vlahos@doa.virginia.gov