



Welcome

Finance Department
Year-End Presentation
Fiscal 2017
September 21, 2017

Introduction of New Staff

- ❖ **Leany Perez – Assistant Controller – Accounting & Reporting**
- ❖ **Ana Deahora – Financial Reporting Manager – Accounting & Reporting**
- ❖ **Eric Herrera – Accountant II – Accounting & Reporting**
- ❖ **Angel Ayala – Accountant III – Capital Construction**
- ❖ **Norman Morales – Special Project Administrator I – Business Solutions Support**
- ❖ **Marjorie Duran – Accounts Payable Compliance Specialist – Accounts Payables**

2017 Year-End Presentation AGENDA

- ▶ Welcome
- ▶ Introduction of New Staff
- ▶ Accounts Payable
- ▶ Construction Payable
- ▶ Hurricane Irma – FEMA Update
- ▶ System Initiatives & Other Updates
- ▶ Accounting and Reporting
- ▶ Adjournment

Accounts payable



Accounts Payable

Year End 2017

2017 Year-End Accounts Payable Agenda

- ▶ Important Dates (blank calendar provided for your use)
- ▶ Voucher Payables
- ▶ P-Card Reminders
- ▶ Special Services/Refunds Reminders
- ▶ Travel Reminders
- ▶ Resolution Reminders

2017 Year End Closing

September 2017

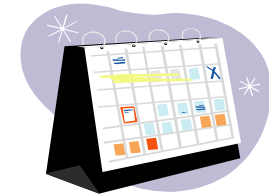
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2017

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				


FOR YOUR USE AT MEETING

2017 Year-End Important Dates



- ▶ **Friday, September 22, 2017** – Due date for Fiscal 2018 AP Signature Forms
Forms available on 9/1/17 at:
<http://intra.miamidade.gov/finance/forms.asp>
 - Accounts Payable Disbursement and Wire Transfer Authorized Signatures Form
 - Purchase (P-Card) and/or Travel Card Reconciliation Authorization Signatures Form
 - Travel Authorized Signatures Form
 - Accounts Payable/IWA/Purchasing/Travel Credit Card Liaisons Form

- ▶ **1st Preliminary**
 - **Thursday, Sept 28 (Noon)** –Cutoff for IWA scanning (all invoices)
 - **Friday, Sept 29** – Cutoff for all AP vouchers, including Construction
 - **Monday, October 2** – 1st Preliminary Reports will be available

- ▶ **2nd Preliminary**
 - **Week of Oct 2nd** – Work, Work, Work..... 
 - **Friday, Oct 6 (Noon)** – Cutoff for Construction invoices (IWA & NON IWA) to be received by Construction Unit
 - **Tuesday, Oct 10 (Noon)** – Cutoff for all invoices to be scanned for fiscal 2017
 - **Thursday, October 12 (Noon)** – **FINAL** Cutoff for all AP vouchers (IWA & NON IWA) for approval and posting by Finance
 - **Monday, October 16** – 2nd Preliminary Reports will be available

2017 Year-End Other Key Dates To Keep In Mind

- ❖ **Saturday, Sept 30** – Please be certain that **all releases (POs) for prior year invoices are created on or prior to 9/30/17 (calendar)**, as you **will not** be able to process FYE 2016–17 invoices during the dates of October 1, 2017 through October 12, 2017 if the PO is not created by 9/30/2017.
- ❖ **Sunday, Oct 1** – 1st day of the new 2018 fiscal year. Please make sure to properly segregate 2017 invoices from 2018 invoices

2017 Year-End

Accounts Payable

- ✳ **Purchase Order Vouchers** – The **“invoice received”** date is in the PCHL 1500 screen. This is the **key factor** in differentiating the posting of the voucher between fiscal periods. Please be certain that this input field properly **shows a date of 9/30/17 or prior** for all invoices pertaining to FY 2016-17. Voucher Document Sequence assigned will be VAXX17. In IWA, this field, “invoice received” date, will automatically update in ADPICS.

- ✳ **Service Periods** should be “noted” in the description field of the Invoice Header screen (1500) in order to assist with accruals from October 1st through December 31st.

2017 Year-End

✧ Direct Vouchers and Credit Memos

Make sure the effective date in screen PCHL 1800 for vouchers OR PCHL 1700 for credit memos properly displays (saved) as 9/30/17 or prior for goods and services pertaining to FYE 2016-17. (IWA ADPICS entry staff will need to be very vigilant of this starting Monday, Oct 2.)

2017 Year-end

PCHL1700 V5.1 MIAMI-DADE COUNTY ADPICS 5.1 10/06/2017
LINK TO: CREDIT MEMO HEADER ENTRY 9:52 AM

CREDIT MEMO ID : DOC TYPE : CM EFF DATE : **09/30/17**
ACTION IND : N CM DATE : INTF TYPE: PC
VOUCHER ID : CRDT ALL : N (Y/N)
VEN CM NO : OPEN PO : (Y/N) PO ID :
DEPARTMENT : FN02 SINGLE CK: CHECK NO :
CONTACT : STATUS:
TELEPHONE : EXT CREATE:
CM AMOUNT : UPDATE:
VENDOR ID : POST :
ADDRESS : ADDRESS NOT ON FILE NOTE : N

 CITY : ST: ZIP: CTRY:

CM DESCRIPTION :
FREIGHT : REF VEN INV NO :
OTHER CHARGES : REJECT CODE :
 PRINT : N
 DIST METHOD:

SFX INDEX SUBOBJ USERCODE PROJECT PRJDTL GRANT GRNTDTL

2017 Year-End

Accounts Payable (Paper invoices)

- ※ AP documents need to be monitored on a daily basis. Screens PCHL9210 and PCHL9212 are available to departmental designated users. Please make sure that there are no documents left unapproved or in error.
- ※ All documents in Approval Path can also be viewed in the On-Demand Report FAMF/DA/AP/APPR/04. Make note that documents in “No Post Status” (NOPT) are at the departmental level and need to be addressed ASAP if department wants it processed prior to year-end.

2017 Year-End

FAMF/DA/AP/APPR/04 – DOCUMENTS IN APPROVAL STATUS

FAMK960J
DATE: 09/08/2016

METROPOLITAN DADE COUNTY
ACCOUNTS PAYABLE
DOCUMENTS IN APPROVAL STATUS (AP04)

PAGE: 20

DOC ORG	APPR TYPE	DOCUMENT LEVEL	DOCUMENT NUMBER	INIT AMOUNT	CREATED DEPT	BY	DATE	NOTEPAD EXISTS?	DAYS IN STATUS	DAYS IN SYSTEM	APPR STATUS	RECEIVED DATE	DAYS SINCE RECEIVED
CU	DV	N/A	VNCU15002048	\$90,000.00	HOD125		10/05/2015		0	339	NOPT	10/03/2015	341
			VNCU16001702	\$2,160.00	FERNALX		08/22/2016		0	17	NOPT	08/17/2016	22
			VNCU16001703	\$2,300.00	FERNALX		08/22/2016		0	17	NOPT	08/17/2016	22
			VNCU16001704	\$2,817.50	FERNALX		08/22/2016		0	17	NOPT	08/17/2016	22
			VNCU16001705	\$2,500.00	FERNALX		08/22/2016		0	17	NOPT	08/17/2016	22
			VNCU16001712	\$262.13	FERNALX		08/22/2016		0	17	NOPT	08/17/2016	22
			VNCU16001715	\$963.34	FERNALX		08/22/2016		0	17	NOPT	08/17/2016	22
			VNCU16001716	\$1,442.00	FERNALX		08/22/2016		0	17	NOPT	08/17/2016	22
			VNCU16001742	\$250.00	FERNALX		08/29/2016		0	10	NOPT	09/02/2016	6
			VNCU16001792	\$5,805.22	NC10		09/08/2016		0	0	NOPT	08/29/2016	10
			VNCU16001793	\$522.77	NC10		09/08/2016		0	0	NOPT	08/29/2016	10
			VNCU16001794	\$1,944.79	NC10		09/08/2016		0	0	NOPT	08/29/2016	10
			VNCU16001795	\$1,570.43	NC10		09/08/2016		0	0	NOPT	08/29/2016	10
			VNCU16001796	\$5,512.45	NC10		09/08/2016		0	0	NOPT	08/29/2016	10
			VNCU16001797	\$64.31	NC10		09/08/2016		0	0	NOPT	08/29/2016	10
			VNCU16001798	\$1,693.35	NC10		09/08/2016		0	0	NOPT	08/29/2016	10
			VNCU16001799	\$4,913.82	NC10		09/08/2016		0	0	NOPT	08/29/2016	10
			VNCU16001800	\$1,068.26	NC10		09/08/2016		0	0	NOPT	08/29/2016	10
			VNCU16001801	\$1,070.13	NC10		09/08/2016		0	0	NOPT	08/29/2016	10
			VNCU16001802	\$1,118.58	NC10		09/08/2016		0	0	NOPT	08/29/2016	10
			VNCU16001803	\$1,030.40	NC10		09/08/2016		0	0	NOPT	08/29/2016	10

2017 Year– End

QUIZ:

What is the **final cut-off date** for invoices pertaining to fiscal 2017 ?

Oct __, 2017



2017 Year-End Reminder: Accounts Payable

Procedure 606:

Processing Payments for Purchases can be found in the County Procedures Manual at

<http://intra.miamidade.gov/managementandbudget/procedures.asp>

2017 Year-End Final Closing

Friday, October 20, 2017

- * FAMIS will close at **Noon** for fiscal period 2016/17 and will not be available until **Monday, October 23rd**.
- * Any emergency checks needed on Friday, October 20th, 2017 have to be received no later than **10:00 AM** in order to meet the noon deadline.

What is New in Accounts Payable?

- Wire Transfer Procedures
- ACH Form
- MasterCard Program
- AP Control Program (also known as E-Payables)
- Departments pending to transition into IWA in fiscal 2018:
 - Public Defender, Medical Examiner, Property Appraiser, County Attorney, Transit/Public Works, Police, and ISD.
- Quarterly one hour AP liaison meetings starting Jan 2018 to discuss new issues.
- SBE 14 Day Ordinance: Availability of new daily IWA report to prioritize SBE invoices



SPECIAL SERVICES SECTION

YEAR END 2017

2017 Year-End Special Services Section

- ❖ Special Services Section will need to receive all refund requests with corresponding journal entries, on Monday, September 25, 2017 by **5:00 PM** in order to issue refund checks and post all journal entries prior to 9/30/17.
- ❖ No refunds will be processed the week of Oct 2.



TRAVEL

YEAR END 2017

2017 Year-End Travel

September 20, 2017 – September 29, 2017

- ❖ All Fiscal 16/17 County travels need to be closed prior to 9/30/2017.
- ❖ Please forward to our office all Travel Expense Reports (TER) and/or supporting documentation.

October 1, 2017 – October 6, 2017

- ❖ For Travels occurring on/or before September 30, 2017 note on Travel Request Form (TRF) and/or on Travel Expense Reports (TER) if “old year” expense (2016/2017) or “new year” expense (2017/2018), for proper posting of expenditure.

Travel Policy Reminders

- ▶ Conference hotel exceeding the daily maximum allowable lodging rate may be exceeded, however, proof of such destination must be attached to travel request. If not a conference hotel and the rate exceeds the maximum allowable lodging, a memorandum signed by the Department Director needs to be attached to the traveler's travel request form stating why it is in the best interest of the County to pay for such charges.
- ▶ Lodging expense reimbursement will not be provided for travel within the immediate vicinity of Miami Dade County, defined as area between West Palm Beach and Marathon Key.
- ▶ Travel for employees must be authorized by the Department Directors, must be accompanied by proof of available travel budget. If the budget is not available, the travel request form must also be authorized by the department's budget analyst in the office of OMB before the travel is routed for approval to the Office of the Mayor.

Travel Policy Reminders

- ▶ Travel request forms must be approved and submitted before travel occurs or charges are incurred on the County's Travel Card.
- ▶ Travel agent fees associated with the use of a travel and/or booking agent are NOT reimbursable expenses.
- ▶ Travel expenditures not allowed include but not limited to: seat upgrades and/or seat reservations, airline upgrades, tips, porter charges, valet parking etc. Refer to page 46 of the Travel Policy and Procedures.
- ▶ Travel Policy and Procedures can be found at <http://intra.miamidade.gov/managementandbudget/procedures.asp>



Purchasing/Travel P Cards Year-End 2017

P Card Policy Reminders

Certain types of purchases are strictly prohibited by the P-Card policy and no exceptions should be granted. These purchases include, but are not limited to:

- ▶ Personal purchases of any kind (personal purchases are defined as purchases of goods or services intended for non-work related use or use other than for official business)
- ▶ Donations or gifts to a charity, a gift to an entity, floral arrangements or a political contribution.
- ▶ Fuel for personal cars since the personal vehicle expenses will be compensated through mileage reimbursement
- ▶ Gift cards, stored value cards, calling cards, pre-paid cards or similar products
- ▶ Entertainment, including in-room movies
- ▶ Food or beverages for internal staff meetings.
- ▶ Alcoholic beverages
- ▶ Tobacco products

P Card Policy Reminders

- ▶ Goods and services available on a current County contract
- ▶ Computers, iPhones, iPads and other wireless communication devices (Per AO5-5 purchased thru ITD).
- ▶ Non- Emergency maintenance on County vehicles, should be done by ISD Fleet Management Division
- ▶ Refer to P Card Policies and Procedures under Finance website:

<http://intra.miamidade.gov/finance/purchasing-card.asp>

P/T-Card Reconciliations Reminders

- ▶ Review monthly reconciliations carefully and question items that do not appear to be for the proper use of public funds and/or not eligible. Please make sure all reconciliations are prepared timely and submitted to Finance.
- ▶ When card is used for travel related expenses, the Travel Request Form (TRF) should be properly authorized by the Office of the Mayor when overrides are requested and must be submitted with the reconciliation.
- ▶ If sales tax was charged, please try to get reimbursed or provide proper documentation with reconciliation as to efforts employed.
- ▶ Authorized signers cannot approve their own P-card reconciliations.
- ▶ The cardholder or employee receiving the product or service should sign and date the receipt/invoices to acknowledge that the products and services were received in accordance with purchasing terms.



Resolution Payments

Year-End 2017

2017 Year-End Resolution Approved Payments

- **All New Reso/Contracts Payments To Be Processed Need To Be Delivered By COB Monday, September 25**
 - Deliver or address questions _to: Dalilah Oroz, Yamilka Quintas, or Marjorie Durand

- **Documentation Needed for initial Set-up**
 - Completed ‘Resolution Approved Payment Documentation Set-up Form’.
 - Grant Procurement Requirements Compliance Review Form (for Grant contract related payments only)
 - Copy of **BCC Approved & Executed Resolution**.
 - Copy of **Signed Contract Agreement(s)**.
 - Verification of **DPM registered Vendor #**; must be DPM “Active”

2017 Year-End Resolution Approved Payments

- Verify that vendor is DPM registered in FAMIS (screen 9520) **PRIOR** to submitting paperwork to our office.
- If vendor is not registered, have the vendor contact ISD, DPM vendor services at 305-375-5773.
- Training will be provided for departments to create their own purchase orders in ADPICS for processing RESO payments.

Questions





Construction Contracts Payable

Year End 2017

Construction Contracts Payable

Contracts

- Provide by 9/29/2017 complete contract documentation to set up new construction contracts or Professional Services Agreements (PSA) in FY 2017.

Purchase Orders

- In order to utilize FY 2017 funds, purchase orders (releases) and change orders need to be created and posted in ADPICS by 9/30/2017. This means that when adding funds to a purchase order, this change will have to post by 9/30/2017 to have the funds accessible in FY 2017.

2017 Year-end

Construction Contracts Payable cont'd

Deadlines for Construction and Consultant Payments

First Preliminary

- **IWA Payments:** Delivered to Capital & Construction on Tuesday September 26th, 2017.
- **Non-IWA Payments:** Delivered to Capital & Construction Section by Wednesday September 27, 2017.

2nd Preliminary and Final Cut Off

- **IWA & Non-IWA Payments:** Delivered to Capital & Construction Section by noon on Friday October 6, 2017.

2017 Year-end Construction Contracts Payable cont'd

ADPICS screen PCHL1500:

- Invoices for services and/or goods received in fiscal year 2017 should reflect a “received date” on or before 9/30/2017. If the correct date is used, the system will generate an invoice with a 2017 document sequence (ICXX17).
- If the invoice **received date** reflects a date beyond **09/30/17**, the system will assign a FY 2018 document sequence (CVXX18) and the invoice will post in fiscal year 2018.
- **Inserting the correct received date is the key to post invoices in the proper fiscal period.**

2017 Year-end Construction Contracts Payable cont'd

To expedite work orders (Purchase Orders) and payments, please provide all necessary documents or information:

- A signed Work Order and an authorization assignment if necessary (EDP projects, Surveys, testing, Environmental Test).
- Remember that MCC Projects/P.O. have an extra approval path (ISD). Please plan accordingly, especially if you have invoices for expenditures incurred during FY 2017.
- When entering construction payment request numbers , please follow the following formats: **Project #-Work order #-Req/Inv/Est # plus the service and/or work period.**

Example: 20169999-WO10-Req 12 8/01/2017 - 8/31/2017.

2017 Year-end Construction Contracts Payable cont'd

PCHL1500 V5.1		MIAMI-DADE COUNTY ADPICS 5.1				
LINK TO:	:	INVOICE HEADER ENTRY			INVOICE SEQ	
	:	DOC TYPE : IV	INVOICE ALL : N (Y/N)			
INVOICE NO/DESC	:	: <u>2016999-WO10-Req12</u> / SERVICE PERIOD (e.g. Augt 1- Augt 31, 2017)				
ACTION INDICATOR	:	N	INTF TYPE : IV	VOUCHER NO :		
INVOICE DATE	:	DTE IVC REC : <u>9/30/17</u>			ALT ACCT:	
PURCHASE ORDER NO	:	NOTE PAD :			DEPT :	
PO DOC BALANCE	:	CR BAL :				
PROPERTY ID	:	IVC AMT:			NET:	
VENDOR ID/SUFFIX	:					
DBA NAME	:					HDR CR AMT :
ADDRESS	:					MATCH TYPE:
					STATUS :	
	CITY:		ST:	ZIP:	CTRY:	
DISTRIBUTION METHOD:	D	SINGLE CHECK: N			LETTERS SENT:	
FREIGHT	:	LIQ DAMAGES :				
OTHER CHARGES	:					F.O.B. POINT :
						DISC TERMS :
						REJECT CODE :
SFX INDEX	SUBOBJ	USERCODE	PROJCT	PRJDTL	GRANT	GRNTDTL
F1-HELP	F2-SELECT	F3-DELETE	F4-PRIOR	F5-NEXT	F6-VIEW DOC	
	F8-VIEW SUM	F9-LINK	F10-SAVE		F11-VW ACCTG	
G641 - RECORD DOES NOT EXIST, PLEASE TRY AGAIN						

2017 Year-end Construction Contracts Payable cont'd Capital Funds

- ▶ When recording adjustments, charges or credits to capital projects via journal entries or interfaces, enter the capital project number in each line description and the service period and any other pertinent description (invoice No., type of service, period, etc.) Do not comingle or merge entries for different capital projects into a one single journal and/or interface entry.

Questions



Hurricane Irma

FEMA Update



Business Solutions Support

2017 Year End



ERP – PeopleSoft

- ▶ RFP Current Status – Negotiation with the vendor to establish the Statement of Work.
- ▶ ERP Project is scheduled for early 2018.
- ▶ County has begun an ERP readiness initiative
 - Phase I.a – Documenting Finance Department As-Is business processes.
 - Phase I.b – Documenting Departmental As-Is processes.
 - Phase II – Data analysis for conversion

Questions:



Accounting & Reporting

2017 Year End



Discussion Items

- ▶ Important Dates
- ▶ Start of System Entries (Post Closing Entries)
- ▶ Year-End Accruals
- ▶ Accounts Receivables (non-grant related)
- ▶ Grant Creation Checklist
- ▶ Financial Statements Folders
- ▶ Bank Reconciliations
- ▶ Petty Cash
- ▶ Single Audit
- ▶ Storage Tanks
- ▶ New GASBs
- ▶ CAFR Key Dates

Important Dates



▶ Forms:

- All forms (11) listed in the YE Closing Package Memo are due no later than Tuesday, September 15, 2017.
- Each form indicates to whom the form should be delivered to in Finance.
- YE Package and forms will be available on the web:

<http://www.miamidade.gov/finance/year-end.asp>

Important Dates (*Cont'd*)

▶ Cash Collections & Bank Deposit:

- Cash on hand on September 30, 2017 should be deposited before 2:00 P.M. Tuesday, October 3, 2017 on a deposit slip dated September 30, 2017.
- Reports of Collection (ROC) must be dated September 30, 2017 with fiscal period 12/2017 and received by Finance no later than Tuesday, October 3 for processing.
- Departments using Approval Path (“RIMS”), must complete input by NOON Monday, October 2, 2017 using fiscal period 12/2017 and deliver ROC to Finance immediately after.

Important Dates *(Cont'd)*

▶ Journal Entries cut-offs:

- **Interdepartmental** (affecting other department) – Friday, October 13, NOON. This is the final cut-off for interdepartmental journal entries.
- **Affecting your own department–Monday, October 16**
- **Grants** – Tuesday, October 17, NOON
- Any FY 2017 journal entries in the approval path for which the original supporting documents is not received by the Finance Department by the established cut-off will be deleted.

Important Dates *(Cont'd)*

- ▶ **Interdepartmental Billing:**
 - Automated charges for FY 2017 such as energy, telephones, and mobile equipment, are to be processed no later than Friday, September 22, 2017.
 - Payroll accruals will be posted Friday, September 29, 2017.
 - Deadline for all manually coded entries for interdepartmental charges must be received before NOON, Friday, October 13, 2017 to include in schedule.

Important Dates *(Cont'd)*

▶ Reports:

- Reports to balance grants will be available for the grant accountants in OnDemand (online and paper), and in the Data Warehouse on Monday, October 2, 2017.
- All year-end FAMIS reports will be available in On-Demand (on-line and paper), and in the Data Warehouse on Monday, October 16, 2017.
- Get training on the Data Warehouse and use it. Contact Norman Morales at (305) 375-2808.

Start of System Entries

- ▶ Goal...Reduce number of post-closing adjusting entries or Start Of the System entries (SOS)
- ▶ Review adjusting entries posted in FY2016/Mo. 13 in FAMIS (screens 6400 –Trial Balance & 6750 – Income Statement) for possible adjustments in FY2017, and process entries before closing whenever possible
- ▶ Provide adequate supporting documentation and clear description with entries. All SOS entries are audited.
- ▶ Reminder: If moving expenses from one fund to another include description, document reference number, and check number, for each line. Need to be traceable.

Year End Accruals

- ▶ Supporting documentation for all accruals is required and has to be submitted with all journal entries
- ▶ FY 2017 invoices not processed by September 30, 2017 but for which goods and services were provided prior to September 30, 2017 will be accrued in FY 2017
- ▶ Do not accumulate old year invoices for payment in the New Year
- ▶ If an audit adjustment is proposed by the external auditor, we will notify you of amount of accrual.

Accounts Receivable (A/R) (non-grant related)

- ▶ Review A/R as of 9/30/17 and related revenues in order to ensure that only amounts collected by December 31, 2017 are recognized as revenue.
- ▶ For amounts in A/R not collected by December 31, 2017, the related revenue must be reversed and recorded as Unavailable Revenue (GL 244, subsidiary required) according to GASB 65.

Accounts Receivable

- ▶ Resolution 589–12 requires quarterly A/R reports to be issued to the Board of County Commissioners (BCC). Information from the Departments must be received by the Finance Dept. by the second week following the end of the quarter in order to provide a report to the BCC by the end of the month following the end of the quarter
- ▶ Delinquent accounts transferred to Credit & Collections are to be included in the quarterly reports provided to Finance unless they were written-off.
- ▶ Reconciliation of subsidiary accounts receivable ledger to FAMIS must be done.
- ▶ Balances must be recorded in FAMIS.

Grant Creation Checklist

- ▶ Going forward this form will be required as part of the document package submitted to Input/Output for the creation of grants in FAMIS.
- ▶ Requestor is to complete the highlighted sections and ensure all required documents and procedures are completed prior to submission.
- ▶ The form can be downloaded at: <http://intra.miamidade.gov/finance/famis.asp>

Grant Creation Checklist and Review Form

Grant Name: _____ Grant No: _____
 Reviewer's Name: _____ Review Date: _____
 Reviewer's Signature: _____

A grant review form is to be completed for each grant and must be included in the package submitted to Input/Output for grant creation in FAMIS. The reviewer is to complete the procedures below and check each off upon completion.

Please ensure the following documents are included in the package prior to beginning your review:

- _____ Request to Establish a Grant Memorandum
- _____ Request to Establish a Grant Form
- _____ Index Code Form (if necessary)
- _____ Interest Index Code for Grants & Projects Memo
- _____ Approved Resolution
- _____ Fully Executed Contract/Agreement

All forms can be found on the intranet at: <http://intra.miamidade.gov/finance/famis.asp>

Complete	Procedure to be completed
	Ensure there is an approved resolution associated with the grant request.
	Ensure there is a fully executed contract/agreement from the issuing agency. (It must be signed by each a representative of the agency and the County.)
	Agree Catalog of Federal Domestic Assistance (CDFA)/Catalog of State Financial Assistance (CSFA) number listed on the grant form to the contract, and verify it on the appropriate site. CSFA: https://apps.fldfs.com/fsaa/searchCatalog.aspx CDFA: https://www.cfda.gov/
	Ensure the CDFA/CSFA number is listed in FAMIS (FAML5070 - by selectin F2 under CDFa number).
	Verify grant type selected on grant form is correct as per contract.
	Agree agency listed on grant form to the agency listed for the grant on the CDFa/CSFA site.
	If applicable, agree pass-thru agency listed on grant form to the contract.
	Agree grant amount listed on grant form to grant amount in contract.
	Agree time period on grant form to the effective/end dates on the contract. "Planned Dates" must agree to contract. In order to allow for straggling invoices to be posted, "Actual Dates" are to end three months subsequent to grant contract end date.
	Review Index Code Form(s) for adequacy.
	Ensure first two characters of the index code represent the department submitting the request (FAML5100). (Except for Capital Fund Index codes which start with CP - these are to first be approved by the Capital & Construction group).
	Ensure revenue index codes include "R" as the third character.
	Ensure fund type/fund/subfund are appropriate for the grant being created (FAML5055).
	Ensure the appropriation/allotment/cash controls listed for the index code are equal to or greater than the appropriation/allotment/cash controls for the subfund used, respectively.
	Ensure function is appropriate (see Function Codes tab for list). Function must be "GRR" for subobjects that require it to be such (see GRR Revenue Subobjects tab for list).
	For revenue index codes, ensure subobject is appropriate and embedded (FAML5200). New subobjects are to be created by Finance in accordance to Uniform Accounting System Manual for Florida Local Governments.
	For expenditure index codes, ensure program is appropriate (FAML5250).
	Ensure organization code is appropriate for department. (FAML5100). Organization should equate the BCC approved departmental structure.
	Ensure start/end dates agree to "Actual Dates" on grant form.
	Ensure there is an Interest Allocation Form completed for the new grant.

Financial Statements Folders

For preparers of Fund Financial Statements:

- ▶ Friday, November 10, 2017
 - Deadline to submit trial balance and folders to Patrick Price.
 - Electronic format (Excel) can be requested via email from Patrick Price.
 - Please follow Fiscal Year End Workpaper Checklist included in the folder before submitting the folders to Finance.

Financial Statements Folders

(Cont'd)

Folders must include:

- Completed Trial Balance: Balance Sheet (BS) and Income Statement (IS).
- Copy of FAMIS reports for Month 12:
 - *Trial Balance: 015 (at fund type level), 016 (at fund level), or 017 (at project level)*
 - *Revenues and Expenditures: 705 (by grant), 706 (by project), or 707 (by fund)*
 - *State Controller Report by Function: H07 (by fund type, fund and index code), H08 (by fund type and function), or H09 (by subfund and functions)*
- Spreadsheet summarizing all period 13 journal entries by transaction code and affected GL.
- Adjustments: FAMIS adj. on pink paper and fund statement adjustment (Dade County adjustment) on white paper with account debits and credits. Statement Presentation Only (SPO) on white paper.

Financial Statements Folders

(Cont'd)

- ▶ Folders must include (cont'd):
 - Detail Schedule of Inter-fund Transfers In & Out (by department).
 - Detail Schedule of Due To/Due From (by department).
 - Variance Analysis: For variances over 10%, include a narrative explaining the variance.
 - ✓ Prior year (balance sheet and income statement)
 - ✓ Budget (income statement)

Bank Reconciliations



When preparing bank reconciliation please:

- ▶ include *evidence of review by both a preparer and a reviewer and*
- ▶ *prepare on a timely basis throughout the year – deadline is 30 days after month-end. Avoid Management Letter comment.*
- ▶ All FY2017 bank reconciliations are due to Lourdes Julien by October 30, 2017.

Petty Cash

(Administrative Order No. 3-6)

- ▶ As stipulated on the AO, departments are responsible for :
 - establishing written departmental Petty Cash Fund procedures,
 - ensuring a secured on-site storage facility to safeguard the funds,
 - immediately notifying the Finance Director of changes in custodian via *“Petty Cash/Change Fund Change Form”*, and
 - performing independent verifications of petty cash usage and balances at least annually.

Single Audit



- ▶ **Goals...**(1) to balance all grants no later than October 17, 2017; (2) no Start of the System Entries in order to provide an accurate and complete SEFA to the auditor by November 15, 2017.

- ▶ **Past Single Audit Findings:**
 - Reporting to grantor (not timely and/or doesn't agree to FAMIS)
 - No sub-recipient monitoring
 - Need to account for fixed assets purchased with grant funds and not taking a physical inventory.
 - Payroll charged to the grant is not properly approved.
 - Unallowed costs charged to the grant.

Single Audit *(Cont'd)*

- 10/02/2017: 1st. preliminary reports will be available OnDemand (704-TB/775-Rev & Exp).
- 10/16/2017: 2nd preliminary reports will be available OnDemand (704-TB/775-Rev & Exp).
- 10/17/2017: Last day for grant accountants to submit JE's.
- 10/23/2017: Final year-end reports available.
- 11/10/2017: Single Audit Workpapers & supporting documentation are due to Finance.

Single Audit (cont'd)

Single Audit Work-Papers:

- ▶ Use Single audit work-papers that will be provided to you.
- ▶ You will receive a list of your grants with the contract number and CFDA/CSFA number that is in FAMIS. Verify this information and report any discrepancies to Finance.
- ▶ If you have a period 13 entry for a grant, submit adjusted work-papers.
- ▶ Single Audit contact: Maria Hernandez (305) 375-4301

Single Audit (cont'd)

**MIAMI DADE COUNTY
SINGLE AUDIT WORK PAPERS
2016 GRANT FACT SHEET**

1. Originating Granting Agency:

a) Grantor Name: _____

* b) CFDA/CSFA # _____ *Grant/Contract#: _____

c) Grant Name: _____

d) Grantor Contact Person: _____

e) Address: _____

f) Telephone: _____

2. Pass-through Granting Agency:

a) Grantor Name: _____

* b) CFDA/CSFA # _____ Grant/Contract#: _____

c) Grant Name: _____

d) Grantor Contact Person: _____

e) Address: _____

f) Telephone: _____

Note: If additional Pass-through agencies, please attach a list with the same information requested above.

3. FAMIS Grant Number: _____

4. Grant Period/Term: _____

5. If a continued Grant - Prior years grant #: _____

6. Is grant being reported differently from last year? _____ If yes, reason: _____

7. Is this grant restricted for capital purposes (purchase, construct, or renovate capital assets)?

____ a) Yes-only for capital purposes.

____ b) No-for both operating and capital purposes.

____ c) No-for operating purposes.

8. Is this a multipurpose grant that provides financing for more than one program?

____ a) No-funding is for one program only (or for capital purposes).

____ b) Yes-but amounts restricted to each program are specifically identified.

____ c) Yes-but amounts to be spent on each program are not specifically identified.

9. Funding Source

	Award Amount	Percent
Federal	_____	____ #DIV/0!
State	_____	____ #DIV/0!
Local	_____	____ #DIV/0!
TOTAL:	_____ 0	____ #DIV/0!

10. County Department Name & Location: _____

County Contact Person: _____

Telephone #: _____

11. Prepared By (PRINT): _____ Signature: _____

Date: _____ Telephone #: _____

* Please attach a copy of the agreement/contract page that indicates the CFDA and/or CSFA no. and agreement/contract no.

Single Audit (cont'd)

MIAMI DADE COUNTY
SINGLE AUDIT WORK PAPERS
RECEIPT SUMMARY AND RECONCILIATION
FISCAL YEAR 2016

Grantor Name: 0
 CFDA/CSFA #: 0 Grant/Contact#: 0
 Pass-through Agency: 0
 CFDA/CSFA #: 0
 Grant Name: 0
 FAMIS Grant #: 0
 Award Amount: 0

RECEIPT SUMMARY:

Total Adjusted Federal Receipts (from Receipts Listing)	\$ -
Total Adjusted State Receipts (from Receipts Listing)	-
Total Adjusted County Match (from Adjusted Trial Balance)	-
Total Adjusted Other/In-Kind/Miscellaneous Receipts (from Adjusted Trial Balance)	-
Total Adjusted Receipts	\$ -

RECONCILIATION:

(+) Total Adj. Receipts total from Receipt Summary above	\$ -
(+) Add: Beginning Year Deferred Revenue	-
(-) Subtract: Beginning Year Receivables	-
(+) Add: Adjusted Year End Receivables	-
(-) Subtract: Adjusted Year End Deferred Revenues	-
(*) Total Revenue per Adjusted Trial Balance	-
(+/-) Reversal of Year-end Revenue Adjustments	-
(=) Total Revenue per 725 report	\$ -

SINGLE AUDIT PRESENTATION

Grant Award	Receivable (Deferred Revenue) Oct. 1, 2015	Receipts			Expenditures	Revenue Sep. 30, 2014
		Federal	State	Local		
\$ -	-	-	-	-	-	-

*Subrecipient: Yes: _____ No: _____ If yes, please indicate amount provided to subrecipient: _____

OMB “Super Circular”

- ▶ Audit will be under new guidelines, “Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards” (2CFR 200).
- ▶ Link to “Super Circular”
<https://cfo.gov/COFAR/>

Storage Tanks

- ▶ For departments that manage storage tanks:
 - It is the department's responsibility to make sure that the storage tank list is up-to-date, therefore, you should be checking the list periodically.
 - The list can be found in the Finance Department website as part of the State of Florida Certification of Financial Responsibility and Storage Tank Local Government Bond Rating Test (<http://www.miamidade.gov/finance/library/financial-responsibility-certification.pdf>).
 - Any changes to the list (additions or deletions) should be sent to Patrick Price at Patrick.Price@miamidade.gov.

New GASB

- ▶ GASB Statement No. 77– Tax Abatement Disclosures: A *tax abatement* is an agreement between a government and an individual or entity where the government promises to reduce the individual's/entity's taxes and the individual/entity promises to subsequently perform a specific action that benefits the government. GASB No. 77 requires governments to disclose the following: 1) brief descriptive information, 2) gross dollar amount of tax abated during period, and 3) other commitments that are part of the agreement.

CAFR Key Dates

- ▶ 1/2/18– Draft financial statements (including notes, roll-up package and 10K) due from Enterprise Funds.
- ▶ 1/26/18– Audited Financial Statements with signed opinion due from Enterprise Funds.
- ▶ 2/12/18– First draft of MDC CAFR financial statements submitted to auditors for comments.
- ▶ 2/26/18– Draft of complete CAFR submitted to auditors for review.
- ▶ 3/12/18– Expected date of mailing County CAFR to the GFOA.

26th Floor Security System

- ▶ Requires access card to enter the 26th floor.
- ▶ If you need to enter after hours or Saturday, please call in advance to be sure someone is there to open the door. There is a phone by the door.
 - Input/Output (JE) : extension 375-3558
 - Accounts Payable (Invoices): extension 375-5111



End of Year Package

- ▶ YE Package and forms will be available on the web:
- ▶ <http://www.miamidade.gov/finance/year-end.asp>

Federal Excise Tax

- ❖ Be aware that there are tax implications if your department sells fuel to another entity or customer.
- ❖ If you need assistance with determination of what taxes to charge to the entity or to be paid by the County, please contact Finance.

Questions:



That's All Folks!!!

