Welcome

2015 Year End
Finance Department
Fiscal Year End Procedures Presentation
September 9, 2015

2015 Year-End Presentation AGENDA

- Welcome/Introduction
- Accounts Payable
- Resolution Payments/P-Card
- Construction Payable
- Accounts Payable Workflow (IWA) Project Update
- Accounts Payable for Departments in IWA
- Accounting and Reporting
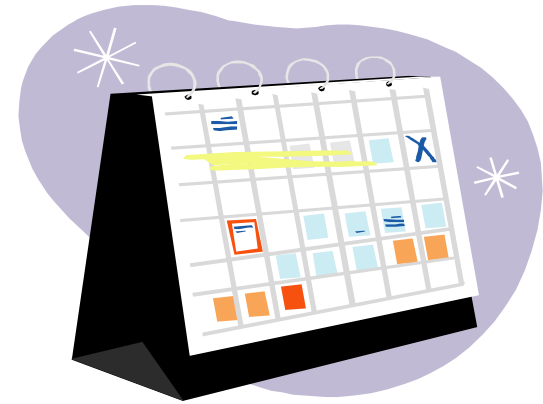- Adjournment

Accounts Payable

Year End 2015

2015 Year-End

Accounts Payable Agenda

- ▸ Important Dates
- ▸ Voucher Payables
- ▸ P-Card Reminders
- ▸ Resolution Reminders

2015 Year-End

Important Dates

- ◦ Monday, September 14, 2015 – Authorized Signature Forms Due
- ◦ Monday, September 28, 2015 – 1st Preliminary Reports will be available
- ◦ Monday, October 5, 2015 (5:00 pm) – FINAL- Accounts Payable Cutoff
- ◦ Wednesday, October 7, 2015 – 2nd Preliminary Reports will be available

2015 Year-end

Monday, September 14, 2015

Last day to submit to: Dania Diaz or Nieves Del Rio
- ➤ Accounts Payable Disbursement and Wire Transfer Authorized Signature Form
- ➤ Purchase and/or Travel Card Reconciliation Authorization Form
- ➤ Travel Authorization Signature Form
- ➤ Accounts Payable /Purchasing/Travel Credit Card Liaison Form

Last day to submit to: Anita Gibboney
- ➤ Travel Liaisons Form

2015 Year-end

Wednesday, September 30, 2015

*Last day to create a Purchase Order for 2015 fiscal period appropriated funds.

▶ Accounts Payable

◦ Please be certain that **all releases (POs) for prior year invoices are created on or prior to 9/30/15 (calendar),** as you **will not** be able to process FYE 2014-15 invoices during the dates of October 1, 2015 through October 5, 2015 if PO is not created by 9/30/2015.

2015 Year-end

Thursday, October 1, 2015

*1ˢᵗ day of the new 2016 fiscal year. (Note: **Both fiscal years are open in FAMIS/ADPICS**)

◈ Please separate "Old Year Invoices" (2014/2015) from "New Year Invoices"(2015/2016).

◈ Please deliver New Year invoices to a supervisor.
   Nieves, Marla, Meryyein, Adriana or Dania

2015 Year-end

▶ Accounts Payable

◦ For all <u>Purchase Order Vouchers</u>, the "<u>invoice received</u>" date in the PCHL 1500 screen 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 9/30/15 or prior** for all invoices pertaining to FY 2014-15. Voucher Document Sequence assigned will be VAXX15.

◦ Vouchers with the invoice received date **AFTER** 09/30/15 will post to Fiscal 2015/16 and document sequence assigned will be VAXX16.

* 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.

2015 Year-end

```
PCHL1500 V5.1          MIAMI-DADE COUNTY ADPICS 5.1          09/08/2015
LINK TO:               INVOICE HEADER ENTRY                  9:49 AM
INVOICE SEQ      :          DOC TYPE   : IV  INVOICE ALL : N (Y/N)
INVOICE NO/DESC    :                  /
ACTION INDICATOR   : N           INTF TYPE  : IV   VOUCHER NO :
INVOICE DATE      :        DTE IVC REC: 09/30/15    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           F4-PRIOR    F5-NEXT    F6-VIEW DOC
      F8-VIEW SUM  F9-LINK           F11-VW ACCTG
```

2015 Year-end

▸ Accounts Payable (continued)

◦ For all <u>Direct Vouchers and Credit Memos,</u> please be certain that the **effective date in screen PCHL 1800 for vouchers OR PCHL 1700 for credit memos is properly input (saved) as 9/30/15 or prior** for goods and services pertaining to FYE 2014-15.

NOTE: The effective date needs to be changed to 09/30/15 **PRIOR** to saving the document (F10).

2015 Year-end

```
PCHL1800 V5.1          MIAMI-DADE COUNTY ADPICS 5.1          09/08/2015
LINK TO:              DIRECT VOUCHER HEADER ENTRY              9:51 AM
DIR VOUCHER ID:          DOC TYPE: DV      EFF DATE  : 09/30/15
ACTION IND   : N          DUE DATE:        INTF TYPE   : V1
SINGLE CHECK  : N          CHECK NO:        DOC REF NO  :
VEN INVOICE NO:                    /
DEPARTMENT   : FN02    FINANCE CONTROLLER'S DIV   INVOICE DATE:
CONTACT     :                      INV RECPT DT:
TELEPHONE   :          EXT:              NOTE  : N
VOUCHER AMOUNT:                          STATUS:
VENDOR ID/SFX :                      CREATE:
DBA NAME    :
ADDRESS     : ADDRESS NOT ON FILE              UPDATE:
                              POST  :
    CITY :            ST:  ZIP:      CTRY:
DISCOUNT TERMS: NET                      TERM  :
DISTRIB METHOD: S    REJECT CODE:    CONTRACT ID   :
SFX INDEX    SUBOBJ USERCODE PROJCT PRJDTL GRANT  GRNTDT G/L   SUB   PCT%




F1-HELP    F2-SELECT            F4-PRIOR    F5-NEXT    F6-VIEW DOC
F7-COPY    F8-SEL TERMS F9-LINK          F11-VW ACCT
```

2015 Year-end

```
PCHL1700 V5.1          MIAMI-DADE COUNTY ADPICS 5.1          09/08/2015
LINK TO:              CREDIT MEMO HEADER ENTRY               9:52 AM
CREDIT MEMO ID  :          DOC TYPE : CM      EFF DATE : 09/30/15
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  PROJCT  PRJDTL GRANT  GRNTDTL


F1-HELP    F2-SELECT          F4-PRIOR   F5-NEXT    F6-VIEW DOC
       F8-SEL TERMS F9-LINK          F11-VW ACCT
```

2015 Year-end

◆ Accounts Payable (continued)
  ◦ Approval Path documents need to be monitored on a daily basis. You need to start cleaning up screens PCHL9210 and PCHL9212 so that there are no documents left unapproved or in error.

2015 Year-end

- **Accounts Payable (continued)**
  - PLEASE FORWARD ALL INVOICES WITH VOUCHER SERIES (VAXX15/VNXX15), BY THE NEXT BUSINESS DAY.

  - You have access to view all documents in Approval Path 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 <u>ASAP</u> if department wants it processed prior to year-end.

2015 Year-end

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

2015 Year-end

◆ Accounts Payable (continued)

◦ Purchase order vouchers will be posted in FY 2015 for all invoices received no later than **5:00 P.M.** on Monday**, October 5, 2015.** Vouchers in the system for which invoices are not received will be **posted in the new** FY 2015-16.

◦ Invoices for Direct Vouchers and Credit Memos must also be received by **5:00 P.M. on Monday, October 5**; otherwise, they will be **posted** to FY 2015 – 2016.

2015 Year-end

REGISTRY OF DELINQUENT CONTRACTORS ADMINISTRATIVE ORDER 3-29

- ✓ Please include in your delinquent vendor list, the FEID number of the contractor/vendor.

- ✓ "As of Date" needs to be entered on spreadsheet sent to Yesenia Perez.

- ✓ If your list is not sent, monthly vendors that were blocked the previous month will be deleted from the system when monthly information is uploaded.
  - ➢ The County can be held liable if a payment is made to a delinquent vendor.

2015 Year-end Reminder: Accounts Payable

- Procedure 606 can be found in the County Procedures manual at http://intra.miamidade.gov/managementandbudget/library/procedures/606.pdf

PROCESSING PAYMENTS FOR PURCHASES

SUMMARY

This procedure explains how to pay invoices which are supported by a Miami-Dade County Purchase Order, the forms, and signatures required.

PROCEDURE

1. Check each item delivered against the vendor's delivery receipt. Make any necessary corrections on the delivery receipt before it is signed and dated. Ensure that all items received are the ones outlined on the Purchase Order/contract and are in good condition. Also, purchase order must be created prior to goods and services being delivered and/or rendered. It is also the responsibility of the department to validate contract terms when approving invoices. Thus, ensure vendor is properly billing the County for goods and services received and in accordance with terms outlined in the contract (i.e. pricing, freight terms, etc.).

2. Upon receipt of invoice from the vendor, compare items being billed to items received and agree to contract terms (quantity, unit price, etc.). Vendor name and remit address on the invoice must match with the vendor information in FAMIS (FAML9520/9530 – as established utilizing the W-9 or W-8 (foreign vendors) submitted by the vendor, the vendor registration form and/or as registered with the State the company is incorporated in).

3. Invoices must be date stamped upon receipt at 'any' County facility (this date is not the date received in the departments' Accounts Payable Section) as this will determine the 'due date' based on the contract terms.

4. Vendor name on invoices for payments associated with Community Based Organizations (CBO's) contracts, agreements, contract amendments, etc.; need to match throughout the contract/agreement to the vendor name in vendor file in FAMIS, as provided to Finance Department in the original Form W-9.
Payments for CBO's (Community Based Organizations) should be stamped "Support Documentation maintained at the Department" if all supporting documents are not forwarded to the Finance Department. Payment requests and support submitted to the Finance Department should contain the invoice numbers, request date, contract/agreement number and period, ordinance number, payment request amount, OMB authorized signature and request received date.

5. Obtain appropriate payment authorized signatures (printed name is also required), approval date and code invoice appropriately. Note invoices cannot be modified for an increase in quantity or cost; vendor must re-submit a corrected invoice. The invoices should not contain scratched off (white out) amounts.

6. Handwritten invoices containing item counts with manual totals (i.e. not computer generated) should be submitted with a calculator tape in order to confirm that the totals are correct and verified during the final auditing process.

7. Payment of invoices should be for goods and services received or rendered, i.e. no advance payments are to be made unless allowable per contract.

8. If freight costs need to be paid, due to an emergency, please circle and initial these costs on the invoice as confirmation for payment and/or include the amount in the freight field (ADPICS screen PCHL-1500).

9. Input invoice(s) in the ADPICS/FAMIS Accounts Payable Module. Write down invoice sequence number (IV) generated by system on the invoice. Post invoice and write generated voucher number (VA) on face of invoice as well. Payment documents should clearly show the following: document numbers (invoice and voucher number, index code, sub-object, vendor number, vendor suffix, purchase order number/resolution number, amount to be paid and authorizing signature including a printed version of the signer's name, and date signed.

10. If the invoice is to be charged to a 'different' index code than the one originally used to encumber it when the purchase order was created, then the 'alternative accounting' method should be used when processing the invoice in ADPICS. This method allows users the opportunity of distributing charges to index codes other than the index codes used on the original purchase order document.

11. Requests for "single checks" to be issued to a vendor (Single Check Field) rather than co-mingling payment with other departmental invoices needs to be pre-approved in writing by the Department's Accounts Payable Supervisor prior to delivery of invoice to the Finance Department – Accounts Payable Section.

12. Original coded invoices along with supporting documentation, as deemed necessary (i.e. contract, agreement, resolution, inserts, emails, delivery receipts, etc.) have to be forwarded to the Accounts Payable Section of the Finance Department. All invoices for payments of temporary personnel services must be accompanied by the timesheets; all other delivery tickets should be maintained at the department for audit trail purposes for period required under State retention schedules.

13. When the original invoice is not available and a copy is used for payment, it needs to be stamped "Researched, not previously paid", with the proper original authorizing signature, (please do not use stamp with black ink) to demonstrate the department has researched and ascertained the invoice has not been previously paid.

14. When an invoice is returned to the vendor for any reason, i.e. such as non-delivery/performance of goods and/or services, the vendor needs to re-submit the invoice with a 'new' invoice date noting the most recent date of delivery of goods and/or service provided.

15. Departments need to provide written justification for checks that need to be held (HOLD tickets) for pick up by either the vendor or departmental personnel.

16. Invoices older than six (6) months and that total more than $1,000, need to be accompanied by a memorandum to the Assistant Controller over Accounts Payable or the Finance Accounts Payable Section Manager or designee. The memo needs to explain the reasons for the delay/tardiness of processing and be approved by an authorized signature as maintained in the Accounts Payable Section. Please note that the signature cannot be a photo copy, it needs to be an original signature. This justification would need to be disclosed to the Board on the 'Annual Prompt Payment' report if interest is claimed and paid to the vendor.

17. Departments need to ensure that the index codes, vendor numbers and suffixes used to process invoices are not closed, expired or blocked. Departments are responsible for ensuring sub-object code (FAML 5200) is appropriate for the items/services being purchased/rendered and IRS 1099 reportable when applicable.

18. Payments for 'functions' (i.e. conferences, seminars, etc.) need to include a copy of the function's agenda, registration form noting pricing and terms, attendee list and any additional inserts that help support the particular conference, seminar, etc. the check is being issued for.

19. Cancellation of vouchers already in process must be requested in writing, via email, clearly showing stipulated "holder" of the invoice, invoice number and voucher number generated by ADPICS (i.e. IV, VA and/or VN), amount and reason for cancellation.
20. Departments need to clearly identify invoices payable to small businesses, i.e. SBE and CSBE firms in order to facilitate the prompt payment of these invoices; within 14 days for CSBE firms and 30 days for SBE's as mandated by County Code Section 10-33.02 and Section 2-8.1.1.1.1 respectively. These invoices should be stamped "EXPEDITE, SBE OR CSBE" and submitted separately from the regular work to the Finance Department – Accounts Payable Section so they can be easily identified by our staff and handled expeditiously.
21. Authorization from the Office of Management and Budget must be provided on all EDP (Equitable Distribution Program) work orders.
22. When processing construction contract invoices, the following sequence needs to be used as your invoice number: Contract or Project #, Work Order #, Requisition # (i.e. 200040031-WO1-Req1). When processing consultant contract invoices (type of contract (EDP & PSA) the following sequence needs to be used as your invoice: actual invoice number when provided by the vendor; if vendor is not using a unique invoice sequence number, follow the same format as the construction invoices.
23. Invoices paid as a result of BCC approved resolutions are processed utilizing the Construction Contracts Module in ADPICS as a means of tracking payments paid to total authorized amount. A contract is created once documentation and "Resolution Payment Input Form" is received by the Finance Department's Accounts Payable Section. Documentation includes the executed resolution, executed contract/services agreements, index code, sub-object and vendor registration verification. Following the creation of the contract, a BPO and Purchase Order (PCXX) are created. Once an approved invoice is received for payment, it is inputted into the ADPICS Construction Contracts Module against the corresponding purchase order (PC). The system will automatically generate the invoice sequence number (i.e. ICXX). The invoice is then posted by segregated staff within the Accounts Payable staff and the system will generate the corresponding voucher number (i.e. CVXX). Final posting of voucher into FAMIS is required prior to issuance of payment to vendor, also a segregated function.
For these types of payments, a Business/Entity Information Form with corresponding W-9 may need to be forwarded by the user department to the Finance Department (if vendor is not already established and active in FAMIS). The department needs to coordinate with the Internal Services Department – Procurement Division – Vendor Assistance Section in order to make the vendor "procurement – active" for processing of payment.

CONTACT(S):
Department/Division
Finance Department/Controller's Division/Accounts Payable Section

REFERENCE DOCUMENT(S):
Administrative Order 3-38, Purchase of Commodities and Services

Miami-Dade Finance Department

2015 Year-end Final Closing

Friday, October 9, 2015

* FAMIS will close at 12:00 noon for fiscal period 2014/15 and will not be available until **Tuesday, October 13, 2015.**

* Any emergency checks needed on Friday, October 9, 2015 have to be received no later than 11:00 am in order to meet the noon deadline.

P-Cards

Year-end 2015

P/T-Card Reminder

- Review monthly reconciliation 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.

- Travel Requests should be properly authorized by the Office of the Mayor or designee when applicable for transportation or other travel charges.

- If sales tax is charged, please try to get reimbursed.

P/T- Credit Card Reminders (Continued)

- **Hurricane/POD card Reminder–** Approved hurricane P-cards will be raised to their appropriate levels once a "Hurricane Watch" is declared by the Mayor's Office. Please make sure your departments submit the yearly Hurricane Emergency Request timely.

- **Sunpass** – As per the Mayor's directive, **ALL** departments must have Sunpass transponders assigned to all their County issued vehicles. These payments **must** be made with a County issued P-card. Departments are responsible for tracking transponders to the corresponding vehicle and tag number. All Sunpass accounts should be set to 'automatic replenishment' in the Sunpass website so unnecessary late fees are not charged.

P-Card Authorization Form

Miami-Dade County
Purchase (P-CARD) and/or Travel Card Reconciliation Authorization Signatures
Fiscal Year 2015-2016

Department/Agency/Division: _____

Approved by: _____ Date: _____
DEPARTMENT DIRECTOR SIGNATURE
(NO SIGNATURE STAMP)

_____
DEPARTMENT DIRECTOR NAME
(PLEASE PRINT OR TYPE)

Return by Monday, September 14, 2015

Return to: Dania Diaz, Finance Department, 111 N.W. 1st Street - Suite 2620

This form lists the names of the individual(s) authorized by the department director, in addition to him/herself, to be responsible for **authorizing the departmental reconciliations** of the County's Purchase (P-Card) and/or Travel Credit Card(s). Please note that these signatures are not for the actual cardholders, in addition, if applicable these individuals must authorize reconciliations other than their own.. Travel Cards are to be used only for transportation charges as outlined in A.O. 6-1 (Travel on County Business). Purchase Cards must follow the County's procurement rules and regulations as outlined in A.O. 3-38 (Master Procurement). These cards **MUST NOT** be used for personal use.

This authorization, unless changed due to employee transfers, terminations or a re-assignment of duties, will be effective for the fiscal year ending September 30, 2016.

Any changes due to transfers, terminations or re-assignments must be reported immediately to the Finance Department. If so, please make a **brief footnote on a copy of this form** explaining the cause/reason for the change(s) and forward to our office. Only a change in department director will require the completion of a new authorization form in its **entirety**.

This signature form is maintained in departmental order as proof of authorization for the processing of reconciliations submitted for payment, in the Finance Department, Controller's Division-Accounts Payable Unit.

NAME TYPE OR PRINT	Purchase(P) and/or Travel(T) Card or ALL for ALL Types of Cards	AUTHORIZING SIGNATURE* (PLEASE USE BLUE INK)

PLEASE SIGN EXACTLY IN THE MANNER WHICH YOU WILL BE APPROVING ALL RECONCILIATIONS.

Yend-P-card Authorization 2015

- Only for individuals authorized to sign off on card charges for their listed department need to sign this form.
- Cardholders are not to sign this form, only when authorizing charges other than their own.

Questions

Resolution Payments

Year-end 2015

2015 Year-End
Resolution Approved Payments Update:

- **All New Reso/Contracts Payments To Be Processed Need To Be Delivered By COB Wednesday September 16, 2015**
  - Delivered to: Adriana or Zunilda

- 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"

2015 Year-End
Resolution Approved Payments

RESOLUTION APPROVED PAYMENT DOCUMENTATION
SET-UP FORM

Instructions: In section A please fill in the blanks with the information neccessary. Please use a copy of this page for each resolution.
If you have a resolution for several vendors use one document. In section B please list all the documents that already exist in FAMIS for each vendor
under the resolution. Example if a consultant contract such as E01-PW-05 list all vendors with there associated doc refs in FAMIS.

SECTION A. CONTRACT HEADER SCREEN

RESOLUTION NUMBER: _____

RESOLUTION TITLE: _____

PROJECT #: IF APPLICABLE _____

EFFECTIVE DATE: _____

EXPIRATION DATE: _____

BCC APPROVAL DATE: _____

INSP GENERAL (YES / NO): _____

ORIGINAL RESO AMOUNT: _____

CONTINGENCY AMT OR % IF APPLICABLE _____

APPROVED AMENDMENTS (AMOUNT) _____

APPROVED AMENDMENTS (TIME) _____

CONSTRUCTION RELATED YES OR NO _____

SECTION B. FOR CONVERSION

VENDOR # SUFFIX	VENDOR NAME	INDEXCODE	SUBOBJECT	PROJECT	PROJECT DETAIL	RETAINAGE %	PAYMENT	RETAINAGE BALANCE	REMAINING BALANCE
Total							$ -	$ -	$ -

2015 Year-End
Resolution Approved Payments

Grant Procurement Requirements Compliance Review Form

Department:_____

Contract ID / Reso: _____	OR Purchase Order No: _____
Project:_____	(PO number is to be used when it carries the contract solicitation language, e.g. MCC Contracts)
(If applicable)	

Name of Granting Agency *	Indicate the pertaining funding source per granting agency	Are Procurement Grant Requirements met as established by Granting Agency?
	☐ T = Federal Transit Administration (FTA) ☐ F = Federal ☐ S = State ☐ L = Local	☐ Yes ☐ No
	☐ T = Federal Transit Administration (FTA) ☐ F = Federal ☐ S = State ☐ L = Local	☐ Yes ☐ No
	☐ T = Federal Transit Administration (FTA) ☐ F = Federal ☐ S = State ☐ L = Local	☐ Yes ☐ No
	☐ T = Federal Transit Administration (FTA) ☐ F = Federal ☐ S = State ☐ L = Local	☐ Yes ☐ No

* Please list all granting agencies; use additional forms when needed.

I hereby affirm that our Department has reviewed all the procurement requirements established by each granting agency in the creation of the solicitation and agree with the results as stated/noted above.

Departmental Director/Assistant Director Approval

_____	_____	_____	_____
Print Name	Title	Signature	Date

Submit executed form together with applicable Contracts and/ or Resolution to the Finance Department - 111 NW 1st street 26th Floor

Revised 8/29/2014

2015 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 <u>not</u> registered, have the vendor contact ISD, DPM vendor services at 305-375-5773.

2015 Year-End
Resolution Approved Payments
Sample of Active DPM Registration

Questions

Construction Contracts Payable

Year End 2015

Construction Contracts Payable Important Dates

- To set up a new construction or PSA contract in FY 2015, send complete contract documentation by 9/29/2015.

- Purchase Orders (releases) and change orders need to be created and posted by 9/30/2015 in order to use FY 2015 funds. Otherwise, the voucher will default to the new fiscal year.

- When adding funds to existent purchase orders, it is important to post change orders by 9/30/2015, otherwise funds will not be available in FAMIS in FY 2015 and departments will not be able to process invoices utilizing FY 2015 appropriation funds.

2015 Year-end
Construction Contracts Payable cont'd

Deadlines for Construction and Consultant Payments

- IWA Payments:
    Thursday, October 1 2015, noon.

- Non-IWA Payments:
    Monday, October 5, 2015, 5PM.

2015 Year-end
Construction Contracts Payable cont'd

- **ADPICS screen PCHL1500:**

  - Invoices for services and/or goods received in fiscal year 2015 should reflect a "received date" on or before 9/30/2015. If the correct date is used, the system will generate an invoice ICXX15 document sequence.

  - If the invoice **received date** reflects a date beyond **09/30/15**, the document sequence assigned will be CVXX16 and the invoice will post in fiscal year 2016.

  - **Inserting the correct received date is the key to post invoices in the proper fiscal period.**

2015 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 2015.

- When recording invoices , please remember to check screen 2363 for retainage percentage set up in the P.O.

- When entering invoice numbers , please follow the following formats: **Project #-Work order #-Req/Inv/Est #** for construction, or actual invoice number for consultants if available. Example: (20040031-WO1-Req1).

2015 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        :  20040031-WO1-Req1          / SERVICE PERIOD (e.g. Augt 1 – Augt 31,
      2014)
ACTION INDICATOR       : N                  INTF TYPE  : IV        VOUCHER NO :

INVOICE DATE           :                  DTE IVC REC : 9/30/15        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
```

2015 Year-end
Construction Contracts Payable cont'd
Capital Funds

▸ Capital Funds CB, CO, & CI: Departments responsible for managing funds under these fund types, please clean negative cash balances in the general ledger 101by fiscal year end.

▸ Capital sub-objects under the 9' series should not be used for regular operational expenses (equipment rentals, building rentals, maintenance and repair, etc.).

▸ Please enter the capital project number in the description of Journal entries for capital projects.

Questions

Finance Shared Services

Fiscal Year End 2015

Important Dates

DISBURSEMENT ITEMS	CUT OFF DATE
1st Preliminary: Invoices, Direct Vouchers, and Credit Memos, including Construction (this includes corrected invoice(s), previously rejected by Finance)	**Scanning** - documents must be in the Finance Share Services Unit by 12:00 PM Thursday, September 24, 2015
	Dept. Approval - documents must be in Finance AP Compliance Review or Construction Compliance Review queue by 12:00 PM Friday, September 25, 2015
Final Invoices, Direct Vouchers, and Credit Memos, including Construction (this includes corrected invoice(s), previously rejected by Finance)	Final Day to Summit **Construction** Invoices to Finance Construction Compliance - 12:00 PM Thursday, October 1, 2015
	Scanning - documents Including construction invoices must be in Finance Share Services Unit by 5:00 PM Friday, October 2, 2015
	Final Posting FY2015 - IWA invoices must be in the Finance Compliance Review or Finance Construction Compliance Review queue by 5:00 PM Monday, October 5, 2015

Fiscal Year End Process

➢ After September 30, 2015, Finance Shared Services will scan / process all invoices received by email or paper, prioritizing FY2015 invoices.

➢ Department creating invoices in-house (ex. Check Request) and forwarding them to Finance MUST identify the invoice as 'NEW YEAR' or 'OLD YEAR' and write that phrase on the invoice, please do not cover any invoice information.

➢ In order to facilitate the year end closing for IWA departments and assist with prioritizing FY2015 invoices, Finance Shared Services will scan all FY2016 invoices (this is determined based on Invoice date and service period on the invoice) and will be kept in IWA's "Initial A/P Validation" queue until October 6, 2015. Unless specifically requested by the department to push forward (Emergency/Urgent invoices only).

➢ All Direct Vouchers approved in IWA after September 30, 2015 will create a document prefix for FY2016 (VQXX16) in ADPICS, whether it is old or new year. Vouchers identified as old year will be posted by FINSS to FY2015 by changing the effective date in ADPICS to September 30, 2015.

➢ All PO invoices with a receive date after September 30, 2015 will create a document prefix for FY2016 (IVXX16) in ADPICS, whether it is old or new year. Payments identified as old year will be posted to FY2015 by changing the effective date in ADPICS to September 30, 2015.

Fiscal Year End Process

➢ By leaving the FY2016 invoices in the Initial A/P Validation queue departments can preform an Invoice Search to see what invoices have been received and if any of the invoices there need to be process

➢ Reports will continue to be available on a bi weekly basis Wednesday and Friday to provide a detail list of all invoices in the IWA queues.

➢ Invoices with errors will be handled as normal

◦ If the invoice was received from the vendor, Finance Shared Services will contact the vendor to address the issue and notify the department.

◦ If the invoice was received from the department, Finance Shared Service will contact the department to address the issue.
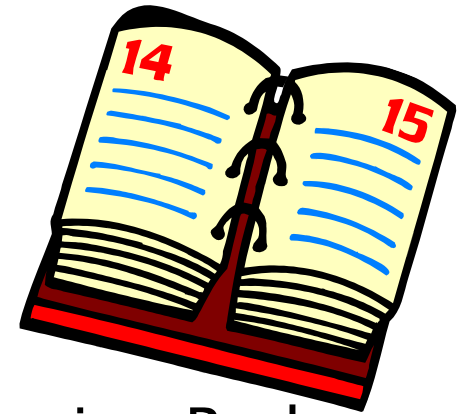
Questions

Accounting & Reporting

2015 Year End

Discussion Items

- ▸ Important Dates
- ▸ Financial Statements Folders
- ▸ Start of System Entries (Post Closing Entries)
- ▸ Year-End Accruals
- ▸ Accounts Receivables (non-grant related)
- ▸ Bank Reconciliations
- ▸ Single Audit
- ▸ Petty Cash

Important Dates

▸ Forms:
  ◦ All forms (13) listed in the YE Closing Package Memo are due no later than <u>Monday, September 14, 2015.</u>

  ◦ Each form indicates to whom the form should be delivered to in Finance.

Important Dates (*Cont'd*)

▶ Cash Collections & Bank Deposit:

◦ Cash on hand on <u>September 30, 2015</u> should be deposited before 2:00 P.M. Wednesday, <u>October 1, 2015</u> on a deposit slip dated September 30, 2015.

◦ Reports of Collection (ROC) must be dated September 30, 2015.

◦ Departments using Approval Path ("RIMS"), must complete input by noon Thursday, <u>October 1, 2015</u> and deliver ROC to Finance immediately after.

Important Dates *(Cont'd)*

- Approval Path Document Cutoffs
  - *Voucher Processing:* Submit by noon Friday, September 25, 2015 (1st AP cutoff) and 5PM Monday, October 5, 2015 (final A/P cutoff).
  - *Journal Entries:* Submit by noon Friday, September 25, 2015 (1st preliminary), 5PM Monday, October 5, 2015 (2nd preliminary and final for interdepartmental) and noon Tuesday, October 6, 2015 (final for entries affecting your department).

Important Dates *(Cont'd)*

▶ Approval Path Document Cutoffs (*Cont'd)*

◦ Any <u>FY2015 voucher</u> in the approval path for which the original supporting documents are not received by the Finance Department by 5PM, Monday <u>10/05/2015</u> will be deleted from FY2015 and sent back to be reentered in FY2016.

◦ Any <u>FY2015 JE</u> in the approval path for which the original supporting documents are not received by the Finance Department by 5PM, Monday, <u>10/05/2015</u> will be deleted.

Important Dates *(Cont'd)*

▸ Interdepartmental Billings

  ◦ Automated charges for FY2015 such as energy, telephones, and mobile equipment, are to be processed no later than Wednesday, <u>September 23, 2015.</u> Payroll accruals will be posted Wednesday, <u>September 16, 2015</u>.

  ◦ All manually coded JE's must be received no later than 5PM, Monday <u>October 5, 2015.</u>

Important Dates *(Cont'd)*

◦ Reports to balance grants will be available for the grant accountants on Wednesday, October 7, 2015 in OnDemand and paper copies.

◦ Deadline for *Due From Confirmations*: all manually coded entries must be received before noon, Monday, October 5, 2015 to include in schedule.

Important Dates *(Cont'd)*

▸ Wednesday, October 7, 2015 (by noon)

◦ Last day for grant accountants to submit grant journal entries.

Important Dates *(Cont'd)*

▸ Monday, October 12, 2015.

◦ All year-end FAMIS reports will be available in On-Demand (paper reports available Tuesday, October 13, 2015).

Important Dates *(Cont'd)*

For preparers of Fund Financial Statements

- Wednesday, November 11, 2015.
  - 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:

  ◦ <u>Completed Trial Balance</u>: BS and IS.

  ◦ <u>Copy of FAMIS reports for Month 12</u>:
    • *Trial Balance: 015, 016, or 017*
    • *Revenues and Expenditures: 705, 706, or 707*
    • *Function: H07, H08, or H09*

  ◦ <u>*Spreadsheet summarizing all JE*</u> *by transaction code and affected GL.*

Financial Statements Folders (Cont'd)

- Folders must include (cont'd):
  - <u>Adjustments:</u> FAMIS adj. on pink paper and fund statement adjustment (D.C.) on white paper with account debits and credits. SPO on white paper.

  - Detail <u>Schedule of Inter-fund Transfers In & Out (by department)</u>.

  - Detail <u>Schedule of Due To/Due From (by department)</u>.

Financial Statements Folders
(Cont'd)

Folders must include (cont'd):

▸ Variance Analysis: For variances over *10%,* include a narrative explaining the variance.

  ✓ Prior year (balance sheet and income statement)
  ✓ Budget (income statement)

Start of System Entries

- Goal…Reduce number of start of the system entries (SOS).

- Review adjusting entries posted in FY2014/Mo. 13 in FAMIS (screens 6400 & 6750) for possible adj. in FY2015.

- Provide adequate supporting documentation with entries. All SOS entries are audited.

Year End Accruals

- FY2015 invoices not processed by September 30, 2015 may be selected and accrued by the auditors.

- Therefore, do not accumulate old year invoices for payment in the New Year since the auditors continue their search for unrecorded liabilities until December.

- If an audit adjustment is proposed by the external auditor, we will notify you of amount of accrual.

Accounts Receivable (non-grant related)

- Review A/R as of 9/30/15 and related revenues in order to ensure that only amounts collected by December 31, 2015 are recognized as revenue.

- For amounts in A/R not collected by December 31, 2015, the related revenue must be reversed and recorded as Unavailable Revenue (GL 244, subsidiary required) according to GASB 65.

GASB 65

- This revenue used to be recorded in GL 247 (Deferred Revenues), however GASB 65 now requires it to be recorded as unavailable revenue.
- GASB 65 defines unavailable revenue as assets recorded but not collected in the availability period (generally 90 days).
- Grant advances received but not spent will continue to be recorded in GL 247 (Deferred Revenue).

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.*

All FY2015 bank reconciliations are due to Lourdes Julien by October 23, 2015.

Single Audit

▸ Goals…(1) to balance all grants no later than October 6, 2015; (2) no Start of the System Entries in order to provide an accurate and complete SEFA to the auditor by November 11, 2015.

▸ **Number of Single Audit Findings:**
FY04 (1) FY05 (3) FY06 (11) FY07 (12) FY08 (25) FY09 (27) FY10 (16) FY11 (4) FY12 (5) FY13 (1) FY14 (0)

▸ **Common Single Audit Findings:**
◦ Reporting to grantor (timely and agrees to FAMIS)
◦ Sub-recipient Monitoring
◦ Fixed assets listing for assets purchased with grant funds and physical inventory.
◦ Payroll charged to the grant is not properly approved.

Single Audit *(Cont'd)*

- 09/28/2015: 1st preliminary reports will be available OnDemand (704-TB/775-Rev & Exp).
- 10/07/2015: 2nd preliminary reports will be available OnDemand (704-TB/775-Rev & Exp).
- 10/07/2015: Last day for grant accountants to submit JE.
- 10/12/2015: Final year-end reports available.
- 11/11/2015: Single Audit Workpapers & supporting documentation are due to Finance.

Single Audit (cont'd)

Single Audit Work-Papers:

▸ Use Single audit work-papers that I will be providing you.

▸ Include copy of the page of the contract that indicates the contract / agreement number and CFDA / CSFA number.

OMB "Super Circular"

- On December 26, 2013 OMB issued the "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards" (2 CFR 200) which supersedes and streamlines requirements from eight OMB circulars.

- Administrative requirements and cost principles apply to new awards and funding increments received on or after December 26, 2014.

- Audit requirements apply to audits of fiscal years beginning on or after December 26, 2014.

OMB "Super Circular" (Cont'd)

▸ Link to "Super Circular"
https://cfo.gov/COFAR/

▸ The County is currently is in the process of obtaining training for grant managers and we will be informing you when it is available.

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 fund balances at least annually.

Petty Cash
(Administrative Order No. 3-6)

- Link to Administrative Order: http://www.miamidade.gov/aopdfdoc/aopdf/pdffiles/AO3-6.pdf

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 for you. There is a phone by the door.
    - Input/Output (JE) : extension 3558
    - Accounts Payable (Invoices): extension 5111

End of Year Package

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

Questions:

That's All Folks!!!