



# Comptroller Finance Operations Department Year-End Presentation FY 2025

August 19 & 20, 2025

**Disclaimer:** Please note that the audio and other information sent during the webinar will **not** be recorded. Please refrain yourself from hitting the record button if you are a participant.

# SPEAKERS

## □ County Accounting and Reporting Support Division

Speaker: Leany Perez, **Assistant Director**



## □ Financial Reporting and Internal Control

Speakers: Eric Herrera, **Assistant Division Director**  
Kevin Willis, **Financial Reporting Manager**  
Ninoska Mendoza, **Financial Reporting Administrator**  
Arben Hankollari, **Financial Controls and Policy Administrator**



## □ General Accounting

Speakers: Lawrence Aguero, **Assistant Division Director**  
Stephanie Campaniony, **Financial Reporting Manager**  
Girsi Andreu, **Finance Section Manager**  
Stephen Mitchell, **AR & Billing Reporting Administrator**  
Patricia Baptiste, **Accountant 3**  
Angel Rodriguez, **General Ledger Coordinator**



## □ Single Audit, FEMA and Capital

Speakers: Maria Hernandez, **Assistant Division Director**  
Lisset Elliott, **Finance Section Manager**  
Aliane Casaus, **Single Audit and Grant Administrator**



## Questions

Enter questions in chatbox, they will be collected, and later answered and distributed via email in a FAQ document.

# Introduction/Opening Remarks

## ❖ County Accounting and Reporting Support's Division Team Changes

- Financial reporting:
  - Kevin Willis, *Financial Reporting Manager* (*Promotion*)
  - Carrol Hall, *Financial Accounting and Research Administrator* (*New Hire*)
  - Valentina Petre, *Financial Control and Policy Coordinator* (*New Hire*)
- General Accounting:
  - Keren Louis, *AR/BI Reporting Coordinator* (*New Hire*)
  - Johanna Herrera, *Accountant 2* (*Promotion*)
  - Lori Madrigal, *Accountant 3* (*Retirement*)
    - Contact Lawrence Aguero, Assistant Division Director, Gustavo Cardona, *Accountant 3 for Trust Funds*
- Capital Accounting/FEMA:
  - David Bayles, *Accountant 2* (*Promotion*)
  - Aliane Casaus, *Single Audit and Grant Administrator* (*Reclass w/ promotion*)
  - Ashlee Roque-Rivera, *Accountant 3* (*New Hire*)

## ❖ RSM US, LLP (External Audit) Team

- Lead Auditors:
  - Chantelle Knowles, *Senior Manager*
  - Kristy Steiger, *Manager*
  - Michelle Diaz, *Audit Supervisor*

## ❖ Key External Audit Dates

RSM Interim Audit Fieldwork (Approximately: **September 2, 2025 – September 30, 2025**)

RSM Year-End Audit Fieldwork (Approximately: **January 5, 2026 – March 31, 2026**)

## ❖ INFORMS Impact – FY 25 data will be solely from INFORMS

Inquiry access has been provided to external auditors in INFORMS (e.g., AP Module)



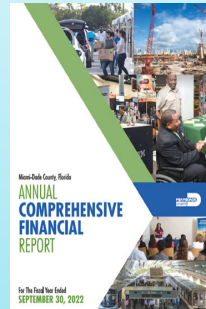
# Financial Reporting



**FY 2024**



**FY 2023**



**FY 2022**



**FY 2021**

Kevin Willis, *Financial Reporting Manager*  
Ninoska Mendoza, *Financial Reporting Administrator*



# Discussion Items

Constitutional Officers Transition

Prior Year Audit Results and Best Practices

GASBS 65 Unavailable Revenue Refresher

Management Department Representation Letter

How General Ledgers and Accounting Periods  
Interrelate to Prepare the ACFR

FY 2025 New GASB Statements and Reminders  
of Past GASB Statement Implementations

Fund Folders

Storage Tanks

Internal Controls

Conclusion



# Constitutional Officers Transition

Effective January 7, 2025.



# Constitutional Officers Transition

Effective January 7, 2025.

## Background:

Florida's **Amendment 10** requires that five constitutional officers - Sheriff, Tax Collector, Property Appraiser, Supervisor of Elections, and Clerk of the Court & Comptroller - be independently elected and operationally distinct from county government..

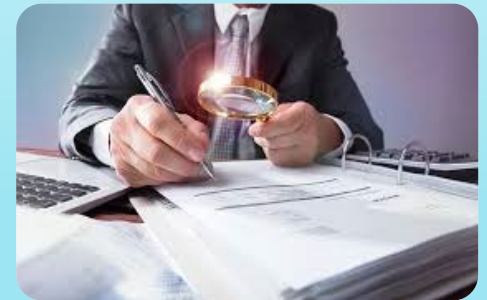
- Prior to **January 7, 2025**, only the Clerk's Office functioned as a constitutional office in Miami-Dade County. While the Property Appraiser was elected, it was not fully independent.
- As of January 7, 2025, the **Police, Property Appraiser, Elections, and Tax Collector** transitioned from County departments to fully independent constitutional offices.
- The **Finance Department**, formerly co-managed by the Mayor and Clerk, has transferred most of its functions to the Clerk/Comptroller. This department is now known as the **Comptroller Finance Operations Department**.

## Financial Reporting Changes:

- **Separate Annual Reports & Audits** – Each constitutional office must prepare its own financial statements and undergo an independent financial audit (in accordance with **Section 218.39(2), F.S.** and **Chapter 10.550, Rules of the Auditor General**).
  - Things to note:
    - Coordination of **year-end close** and **audit timelines** across all constitutional offices
    - **Increased workload** related to audit preparation, PBC schedules, and reconciliations
    - New reporting entities will impact **ACFR preparation**, including fund statements and disclosures.

## Prior Year Audit Results

### General Segment (Governmental Funds only)





# Best Practices for Providing Audit Documentation

## General Segment (Governmental Funds only)

### ➤ *Organizational Audit Liaisons*

- Organizations will provide the name of 1 or 2 leads who will act as organizational audit liaisons for purposes of providing supporting documents to the Comptroller Finance Operations Department and answering auditors' follow up questions, if supports in INFORMS are not substantial

### ➤ *Timing of Audit Deliverables*

- If Organizational Audit Liaisons are reached out by the external auditors and/or Comptroller Finance Operations Department's fund accountants, please provide supporting documentation in a timely manner to avoid auditors' follow up emails

### ➤ *Review of Audit Supporting Documentation*

Review of organization's supporting documents should be performed prior to being uploaded

(e.g. **journal entries; purchase orders; invoices; proof of payments (ACH/direct deposit, copy of check, lockbox transaction detail); bank statements; grant award documents; adopted budget ordinance; resolution/ordinance**)

**\*\*IMPORTANT\*\*** - Redact all personal and/or sensitive information (e.g. **SSN, Credit Card Numbers, Health Information, Bank Account Numbers, Other Types of Protected Personal Information**)

### ➤ *Submittal of Supporting Documentation*

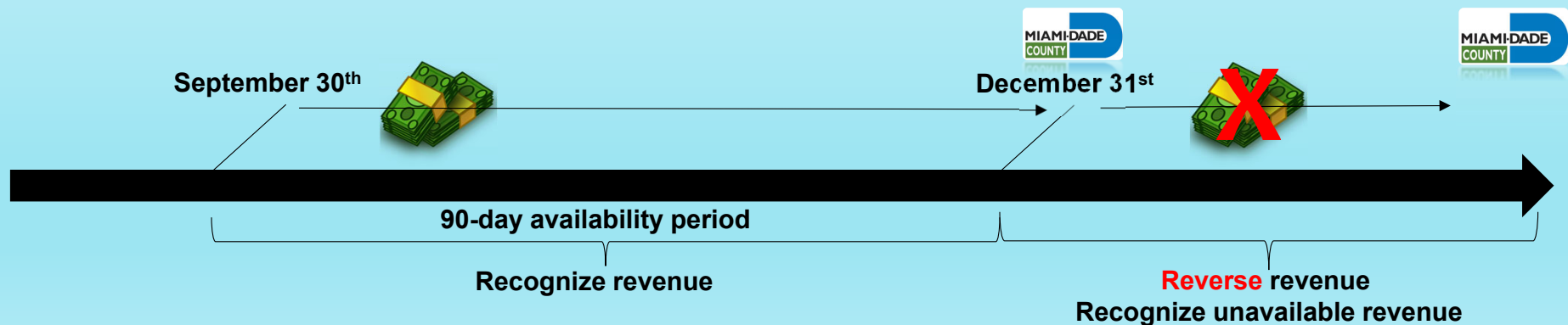
- The Comptroller Finance Operations Department's fund accountants will **request** from Organizational Audit Liaisons the supporting documents that cannot be obtained from INFORMS and upload them to SharePoint, avoid using emails to provide supporting documentation to auditors.
- **However, enterprise audits** (Seaport, Solid Waste and Rickenbacker) will continue using Suralink.

# GASB 65 Unavailable Revenue Refresher

## General Segment (Governmental Funds only)

### ➤ Accounts Receivable (AR)

- GASBS 65 (paragraph 30) requires that Account Receivable's revenues not expected to be collected within our 'period of availability' must be reversed and recorded as Unavailable Revenue.
- The County's period of availability is **90 days** (e.g. up to December 31<sup>st</sup>) for non-grant related AR and **1 year** for grant related (reimbursements) and intergovernmental revenues.
- Adjustments should be made annually as part of the year-end close process



# Management Organization (formerly Departmental) Representation Letters

FY2025 continuing prior years' approach:

- Audited Organizations are responsible for attesting to the accuracy of the following:
  - Financial Statements
  - Completeness of Information
  - Recognition, Measurement, and Disclosure
  - Subsequent Events
- Comptroller Finance Operations Department will provide:
  - Financial Transaction **County** (applicable to organization under the Mayor's purview – must be **printed in Miami-Dade County's letterhead**)
- Communication comes from **Barbara Gomez**, Director of the Comptroller Finance Operations Department

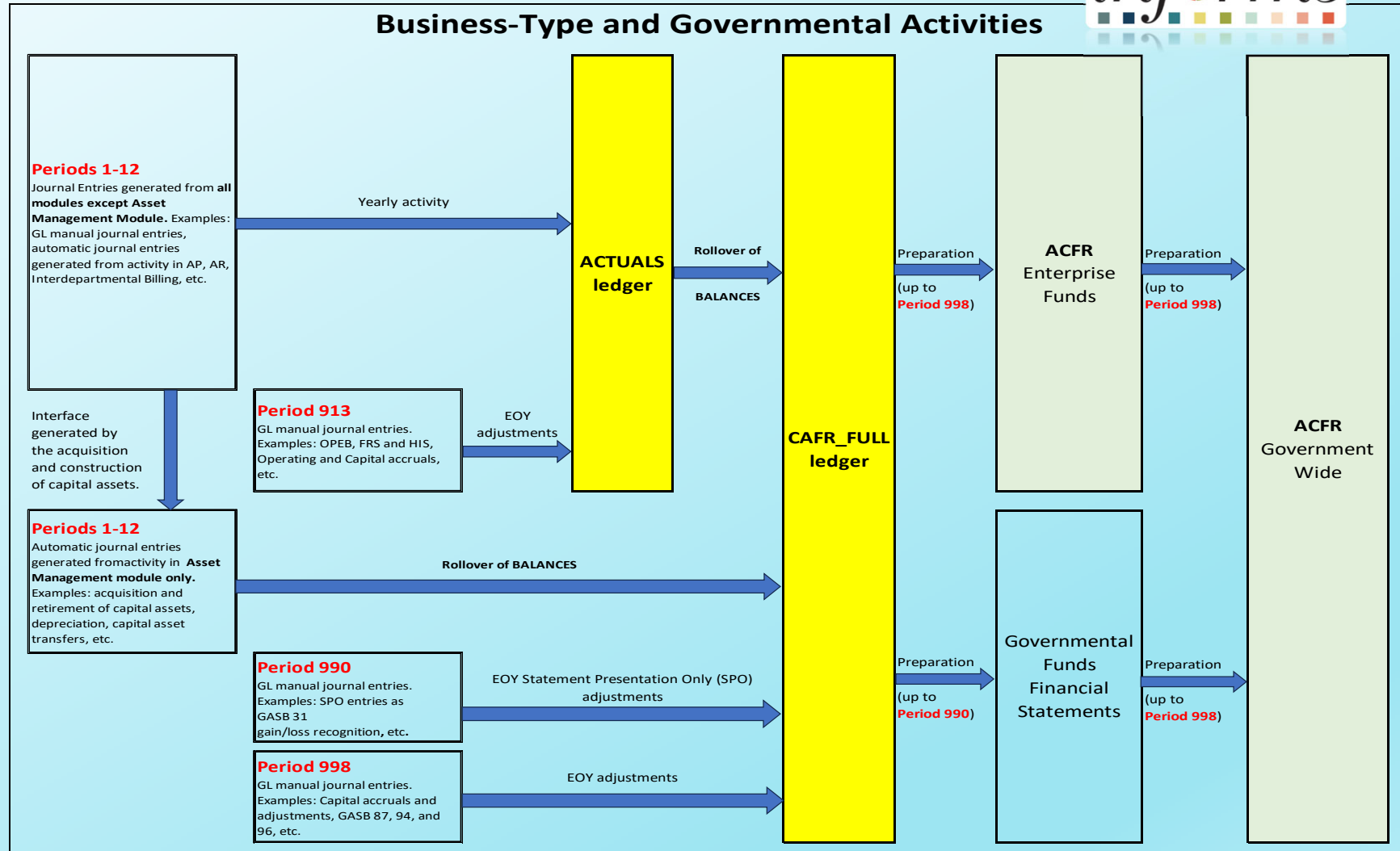


Events after  
Reporting Date.

# General Ledgers and Accounting Periods



## Business-Type and Governmental Activities



# FY 2025 GASB Statement Implementation

## ➤ **GASBS 101 – *Compensated Absences***

- The objective of this Statement is to update the recognition and measurement guidance for compensated absences under a unified model and by amending certain previously required disclosures.

## ➤ **GASBS 102 – *Certain Risk Disclosures***

- The purpose of this statement requires governments to disclose significant risks from concentrations and constraints that could substantially impact financial condition, enhancing transparency by providing timely, essential information not previously required in financial statements.

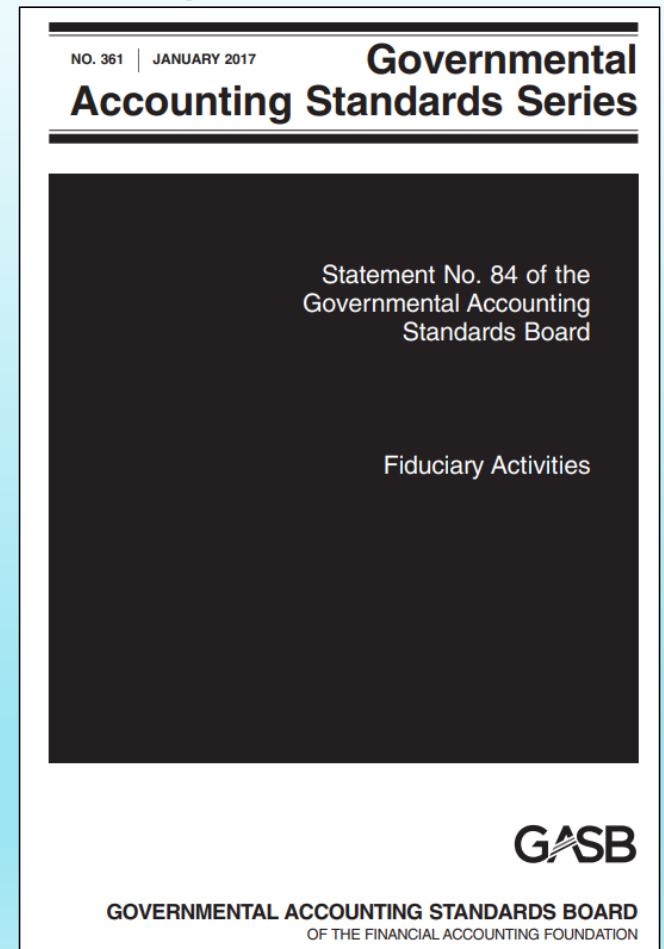


# Past GASB Statements Implemented (continued)

## ➤ GASB Statement No. 84, *Fiduciary Activities*

### ➤ Friendly Reminder:

- Implemented during FY 2021 and Certain governmental funds became fiduciary, and certain fiduciary funds changed to a different type of fund
- Determination Memo and flow chart is available upon request from Carol Hall ([Carrol.Hall@miamidadeclerk.gov](mailto:Carrol.Hall@miamidadeclerk.gov))



## Past GASB Statements Implemented (continued)

### ➤ GASB Statement No. 87, *Leases*.

**No. 94, *Public-Private and Public-Public Partnerships (PPP) and Availability Payment Arrangements (APA)*.**

**No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*.**

### ➤ General Segment (Governmental Funds Only)

- Organizations will be responsible for screening records and assessing all new contracts with third parties effective during current fiscal year for GASBS 87, 94, and 96 compliance.
- The Comptroller Finance Operations Department will provide a Questionnaire to help identify the contracts as a potential GASB 87 leases, SBITAs, or PPPs. Organizations will complete the Questionnaire and return it to the Comptroller Finance Operations Department for further review. Please include Carrol Hall ([Carrol.Hall@miamidadeclerk.gov](mailto:Carrol.Hall@miamidadeclerk.gov)) in all GASB 87, 94 and 96 communications.
- The Comptroller Finance Operations Department will review potential contracts and completed Questionnaires provided by Organizations to determine qualification of contracts. The Comptroller Finance Operations Department will upload new qualifying contracts to SharePoint and update FinQuery (formerly LeaseQuery) accordingly.

### ➤ Enterprise Funds

- Enterprises will be responsible for updating their GASB 87, 94, and 96 contracts and uploading updates into FinQuery.
- **Prior to running your reports, reach out to the Comptroller Finance Operations Department to ensure IBR rates are updated within FinQuery.**

# Past GASB Statements Implemented

## ➤ GASB Statement No. 83, *Certain Asset Retirement Obligations (ARO)*

### ➤ Friendly Reminder:

- Email will come from Carrol Hall ([Carrol.Hall@miamidadeclerk.gov](mailto:Carrol.Hall@miamidadeclerk.gov))
- Email will be sent in **October** this year requesting departments to please provide us with the following:
  - ❖ ARO Request Form
  - ❖ GASBS 83 Certification



# ACFR - Supporting Documents

## General Segment (Governmental Funds only)

### Working Papers Checklist

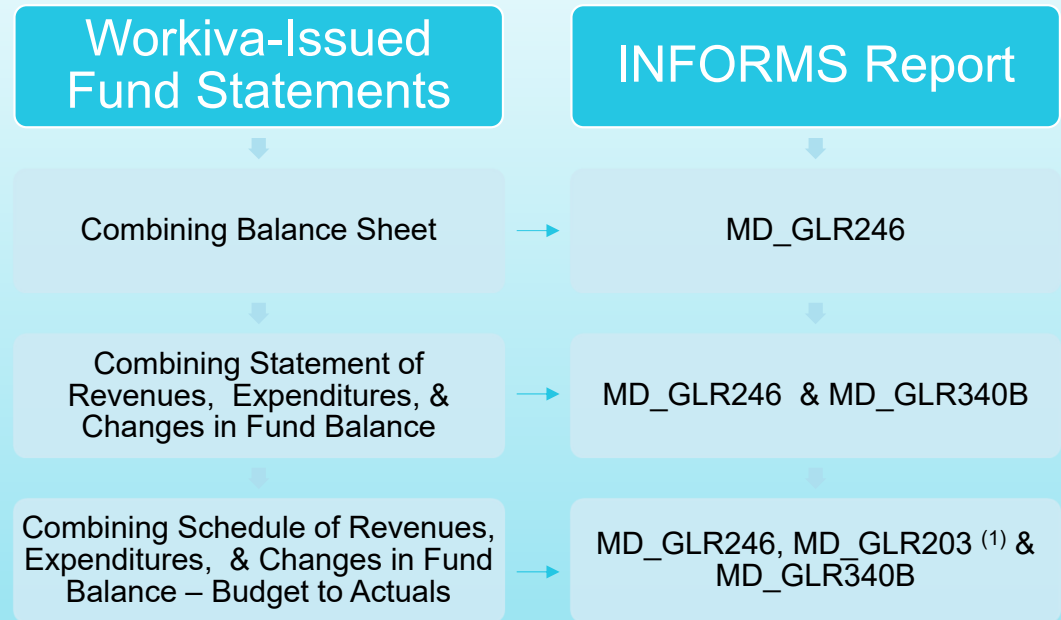
- Shift focus from preparation to reconciliation; the goal is to ensure balances are accurate and complete
- Each fund accountant will receive a Fund Statement Checklist with the following tabs by **October 21, 2025**:
  - **Checklist** – a list of tasks that serve as a control check during the fund reconciliation. Please sign off on each item upon completion.
  - **913 Journal Entries** – Tab to catalog all adjusting entries to be entered in period 913 of the ACTUALS ledger (i.e., unavailable revenue, accruals, etc.)
  - **990 Journal Entries** - Tab to catalog all Statement Presentation Only (SPO) entries to be entered in period 990 of the CAFR\_FULL Ledger (i.e., capital outlay allocation, GASB 31, Cash/investment split, etc.).
  - **Detailed Schedule of inter-fund transfers and due to/due from** – Tabs to provide the detail of what makes up the balances in these accounts
  - **Analytical Reviews** – Tabs to perform the necessary variance analysis for fund balance, year-over-year change, and budget to actuals

## ACFR - Reconciliation

### General Segment (Governmental Funds only)

## Workiva Prepared Fund Statements (ACFR) vs. INFORMS Reports

- FR will provide bi-weekly drafts of the fund statements beginning **October 21, 2025**
- The Workiva-issued Fund Statements should be reconciled against the listed INFORMS Report
- Reconciliations should be saved in the SharePoint folder specified by FR
- Deadline for final reconciliation: **November 21, 2025**



(1) The MD\_GLR203 report is only used to populate the revenue budgeted figures. Budgeted figures will continue to be entered manually in the fund statements as they are not automatically updated in Workiva. FR will not provide this report; fund accountants should run it themselves.



# Underground and Aboveground Petroleum 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.
- The list can be found on the Comptroller Finance Operations Department's 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>).
- Comptroller Finance Operations Department's will send a biennial certification to departments requesting sign-offs that the listing of storage tanks is complete.
- Any changes to the list (additions or deletions) should be sent to Ninoska Mendoza at [Ninoska.Mendoza@miamidadeclerk.gov](mailto:Ninoska.Mendoza@miamidadeclerk.gov)
  - Include Facility ID, Asset ID and/or DC-tag numbers from INFORMS, and/or Serial Number from vendor/invoice.



# Internal Control



Arben Hankollari, *Financial Controls and Policy Administrator*

# System of Internal Control

- Affects every aspect of government - all people, processes, and infrastructure.
  - The governmental units are different from other types of entities due to the public nature of their operations and the related attention they receive from the news media. These factors combined may create adverse publicity for both the governmental unit and the management if something goes wrong.
- Is a basic organizational element and not an add-on feature.
  - Transaction executed according to specific management's authorization
  - Access to assets is permitted only according to management's authorization
- Is dependent upon people and will succeed or fail depending on people.
- Provides a level of comfort (reasonable assurance) regarding the likelihood of achieving organizational objectives.
- **Note:** The Internal Control Training Presentation provided in a previous training is located at the Finance website under the Year-End Reporting Package.
  - <https://www.miamidade.gov/finance/library/year-end-package/2022/internal-controls-training-and-education.pdf>

# General Accounting

Lawrence Agüero, Assistant Division Director

Stephanie Campaniony, Financial Reporting Manager

Girsi Andreu, Finance Section Manager

Stephen Mitchell, AR & Billing Administrator

Patricia Baptiste, Accountant 3

Angel Rodriguez, General Ledger Coordinator

## Discussion Items

- Post Closing Entries – Period 913
- INFORMS Operational Reminders
- Important Dates
- EOY Closing General Ledger Reminders
- GL Reports for Analysis and Review
- Accounts Payable Accruals
- Petty Cash
- Accounts Receivables
- Bank Reconciliations
- End of Year Package





## Post Closing Entries – Period 913



Goal - Reduce number of post-closing adjusting entries.



Review adjusting entries posted in FY 2024/Period 913 in INFORMS for possible adjustments in FY 2025, and process entries before closing whenever possible.



Provide adequate supporting documentation and clear description with entries. All period 913 entries are audited. Reminder: If moving expenses from one fund to another include description, journal entry number, and check number, for each line. Needs to be traceable.



Any period 913 post closing journal entries related to items that should have been recorded through the AP module, AR module or BI module, must be auto reversed in FY26 and entered correctly through the corresponding module.

## INFORMS Operational-Reminders

- All journal entries are done electronically.
  - Please make sure the proper support is included as part of the attachments.
  - Transactions related to inter-departmental billing, accounts payable, and deposits should be recorded in their respective submodule.
  - If you need assistance, kindly open a myIT ticket (<https://miamidade-myit.us.onbmc.com/>) under the respective INFORMS Financial Module with detailed information of the issue and the Business Solutions Support Division team will contact you. Kindly ensure your Microsoft Teams application is downloaded and available when you generate the ticket as this is the best form of communication for assistance.

# INFORMS Operational-Reminders

## ➤ Corrections/Adjustments

- Accounts Payable (AP) – corrections should be processed using an AP journal voucher. Job aid can be found in the following: <https://www.miamidade.gov/technology/library/informs/job-aid/fin201-accounts-payable-adjustment-voucher.pdf>
- Inter-departmental billing (BI)– corrections related to chartfield values (fund, department, account, grant, project) should be processed via Standard Billing for the same amount with the correct Chartfield in the Billing submodule. Job aid can be found in the following: <https://www.miamidade.gov/technology/library/informs/job-aid/fin-203-interdepartmental-billing-reclassify-expenses-job-aid.pdf>
- Billing external customers and Accounts Receivable related to open items – All corrections should be done in the submodules. Job aid can be found in the following: <https://miamidade.gov/technology/library/informs/job-aid/accounts-receivables-corrections-for-deposits.pdf>
- Accounts Receivable Direct Journals (Deposits not associated to open items) - corrections related to chartfield values (fund, department, account, grant, project) and bank code corrections should be unposted and corrected through the AR module. Job aid can be found in the following: <http://www.miamidade.gov/technology/library/informs/job-aid/fin-204-unpost-direct-journal.pdf>
- Travel & Expense module - Reclassing Travel Expenses – GL journal entries should be used to reclass previously posted travel expenses as needed. Job aid can be found in the following: <https://www.miamidade.gov/technology/library/informs/guide/fin-301-managing-general-ledger.pdf>

## Important Dates (Deadlines and Cut-Offs)

Items	Deadline	Notes
Signature Authorization Forms, EOY forms including Petty Cash form	September 22, 2025	<ul style="list-style-type: none"> <li>Forms indicate who they should be emailed to in Finance</li> </ul>
Accounts Payable Module close	5:00pm – October 3, 2025	<ul style="list-style-type: none"> <li><b>Wednesday, Oct 1</b>(5:00PM) – Cutoff for Departments to create receipts</li> <li><b>Thursday, Oct 2</b> (Noon) – Cutoff for final approval of Payment Requests, PO invoices, adjustment vouchers (credit memos) and wires/ACH Debits by Departments</li> </ul>
Interdepartmental Billing & Interdepartmental Journal Entries cut-off	5:00pm - October 8, 2025	<ul style="list-style-type: none"> <li>Entries affecting other Departments chartfields</li> </ul>
County-wide Interest Distribution Journal posted by Finance	5:00pm - October 8, 2025	<ul style="list-style-type: none"> <li>Recording interest revenue to all departments</li> </ul>
Accruals Journal Entries and Intradepartmental Journal entries cut-off	5:00pm - October 10, 2025	<ul style="list-style-type: none"> <li>Encouraged to process invoices prior to AP cutoff.</li> <li>Accrual entries will be subject to central finance approval.</li> <li>Accrual entries can be set to automatic reversal.</li> <li>Entries affecting your own Departments.</li> </ul>
AR Direct Journals for Electronic fund transfers (i.e. ACH, Wires) received in the County's GOA on September 30, 2025, or before	9:00pm - October 10, 2025	<ul style="list-style-type: none"> <li>Processed in INFORMS AR Module.</li> <li>Deposit accounting date must be <u>September 30, 2025</u>.</li> </ul>
Grant adjustment Journal Entries cut-off	12:00pm - October 14, 2025	<ul style="list-style-type: none"> <li>All grants must be balanced by this date.</li> </ul>
Receivable items, Billing External Transactions - including grants with manual billing cut-off	12:00pm - October 14, 2025	<ul style="list-style-type: none"> <li>AR/BI module will be closed after 12pm for FY25.</li> </ul>
Fund Financial Statement Reconciliation	November 21, 2025	<ul style="list-style-type: none"> <li>Submit in <u>electronic format</u> only to Ninoska Mendoza.</li> <li>Please follow provided checklist and sign off.</li> <li>Important: include detailed variance analysis narrative.</li> </ul>

## Important Dates (Reports)

Items	Note
Payroll accruals posted by Comptroller Finance Operations Dept	Will be posted by <b>September 22, 2025</b>
Final Year-End Reports as of period 12	Available for self-service Friday, <b>October 20, 2025</b>
CAFRFull Allocation as of period 12 (Enterprise Departments)	Available <b>October 20, 2025</b>



## Important Dates: FY26 General Ledger and Submodule Closing Schedule

<u>Month Closed</u>	<u>Fiscal Period</u>	<u>Submodules Closing Date<sup>1</sup></u>	<u>GL Closing Date<sup>2</sup></u>
October 2025	1	November 6, 2025	November 10, 2025
November 2025	2	December 4, 2025	December 8, 2025
December 2025	3	January 7, 2026 <sup>3</sup>	January 9, 2026 <sup>3</sup>
January 2026	4	February 5, 2026	February 9, 2026
February 2026	5	March 5, 2026	March 9, 2026
March 2026	6	April 7, 2026	April 9, 2026
April 2026	7	May 6, 2026	May 8, 2026
May 2026	8	June 4, 2026	June 8, 2026
June 2026	9	July 7, 2026 <sup>3</sup>	July 9, 2026 <sup>3</sup>
July 2026	10	August 6, 2026	August 10, 2026
August 2026	11	September 4, 2026 <sup>3</sup>	September 9, 2026 <sup>3</sup>
September 2026	12	TBD <sup>4</sup>	TBD <sup>4</sup>

**Notes:**

- 1- Submodules scheduled to close include Accounts Receivables and Billing. All current year fiscal periods will remain open in Accounts Payable and Travel and Expense submodules.
- 2- General ledger closing will also include Treasury and Project Costing modules.
- 3- Due dates extended due to Holiday.
- 4- Year-end closing schedule will be provided in September 2026.

## Year-End closing General Ledger Reminders:

1

Ensure G/L accounts in your respective funds have correct/normal balances (credits for liabilities, debits for assets). Consider using **MD\_GLR246, Ledger Inquiry.**

2

Perform year over year analytical review of GL accounts in your respective funds. Research significant variances. Consider using **MD\_GLR246, Ledger Inquiry.**

3

Review cash deficits, and determine whether all applicable transfers, collections and reimbursements have been recorded. Consider using **MD\_GLR246, Ledger Inquiry.**

4

Review accounts with unchanged balances during the year for accuracy i.e., Unavailable revenue 2244000000, Allowance for Uncollectable 1132000000 . Consider using **MD\_GLR246, Ledger Inquiry.**

5

Accrue current year receivables and liabilities. Consider using **MD\_GLR246, Ledger Inquiry.**

6

Reconcile Due To/Due From accounts and obtain concurrence from complimentary fund accountant. Consider using **MD\_GLR246, Ledger Inquiry.**

7

Review Transfers In/Transfers Out Accounts are balanced. Consider using **MD\_GLR246 or MD\_GLR203, MD\_GLR222**

## GL Reports for Analysis and Review

Report Description	Report Name	Type of report
Ledger Inquiry	Inquiry Screen within GL module	
Budget to Actual Comparison	MD_GLR270_BDGT_ACTUALS_COMPARE	BI Publisher Query
Budget to Actuals Encumbrances	MD_GLR242_BUDGET_TO_ACTUALS	BI Publisher Query
Budget - Actual by Rollup Acct	MD_GLR242SUM_BUDGET_TO_ACTUALS	BI Publisher Query
Revenues Budget to Actuals	MD_GLR249_REVENUE_VARIANCE_RPT	BI Publisher Query
Trial Balance Report	MD_GLR246_TRIAL_BALANCE_REPORT	BI Publisher Query
Transaction Summary	MD_GLR222_TRANSACTION_BY_MONTH	Schedule Query
Revenue and Expenditure	MD_GLR203_REVENUE_EXPENDITURE	BI Publisher Query
Expenses by Function	MD_GLR340	BI Publisher Query
Account Rollup	MD_ACCTROLLUP_TREE	Query Viewer
Department Rollup	MD_DEPTROLLUP_TREE	Query Viewer
Fund Roll up	MD_FUNDROLLUP_TREE	Query Viewer

# Accounts Payable Accruals – Journal Entry

- Review prior year accruals and determine whether reversal is required.
- Accrue FY 2025 invoices not processed by the Accounts Payable module deadline of Friday, October 3, 2025 but for which goods and services were received prior to September 30, 2025.
- Account 2202000000 Accts Pay & Other Liabilities should be used to record AP accruals.
- INFORMS has a reversal option for journal entries located in the header tab, by selecting the “Reversal: Do Not Generate Reversal” link, which will reverse an accrual entry. Please select “On Date Specified By User” and select a future month Calendar date for the reversal date.

The screenshot displays the INFORMS General Ledger interface. A modal dialog box titled "Journal Entry Reversal" is open, showing options for reversing a journal entry. The "Reversal" section has the "On Date Specified By User" option selected and highlighted with a red box. The "Reversal Date" is set to 10/23/2024, also highlighted with a red box. The "ADB Reversal" section has the "Same As Journal Reversal" option selected. The background interface shows the "Header" tab of a journal entry with fields for Unit (MDADE), Journal ID (NEXT), Long Description, Ledger Group (ACTUALS), Ledger, Reference Number, Journal Class, Transaction Code (GENERAL), SJE Type, Currency Defaults (USD / ORRNT / 1), and Attachments (0). The "Entered By" field shows E312802. At the bottom of the dialog are "OK", "Cancel", and "Refresh" buttons.

# Accounts Payable Accruals – Journal Entry



The deadline to submit AP Accruals via GL Journal entry is **Friday, October 10<sup>th</sup>**. As support for the GL Journal Entries, please attach the query used to determine the accruals and indicate which invoices are being accrued for.



For accrual purposes, the **‘AP Open Payable Report’** from the AP Workcenter will be provided to all departments after AP closes FY25. This report will list all potential AP Liabilities to be analyzed for accrual.

PO Vouchers (GAS, CON, & REL) and adjustment vouchers not approved by the department by the deadline will be DELETED. Therefore, they will not appear in the queries beginning, 10/8/2024 until they are re-triggered after the PO Rollover.

Note this report is a good tool to view all invoices by Business Unit, has been updated to include aging.

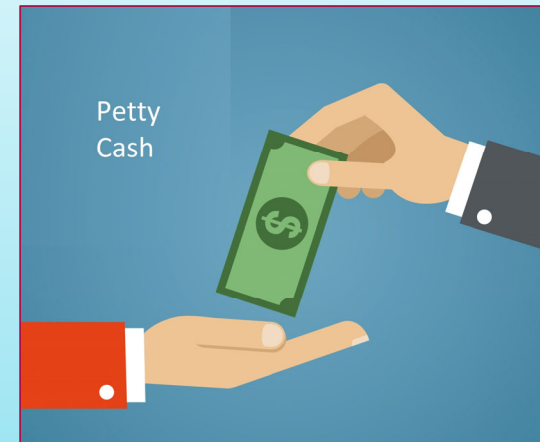


The Captiva Power BI Report that is emailed daily ‘Open Items Report’ should be reviewed to decide if any of the invoices in that report should be accrued.

# Petty Cash

## (Administrative Order No. 3-6) & Reconciliation

- As stipulated in the AO, departments are responsible for:
  - establishing written departmental Petty Cash Fund procedures and any Departmental exception Memo's to AO 3-6, must be submitted via email to Stephanie Campaniony, General Accounting section by 9-30-2025.
  - ensuring a secured on-site storage facility to safeguard the funds
  - immediately notify Comptroller Finance Operations General Accounting section of changes in custodian via "Petty Cash/Change Fund Change Form"
  - performing independent unannounced verifications of petty cash usage and balances at least annually and submit results to General Accounting section via email to Stephanie Campaniony.
  - Link to Administrative Order No. 3-6:  
<https://www.miamidade.gov/ao/home.asp?Process=completelist>



Administrative Order	MIAMI/DADE
Administrative Order No.: 3-6	
Title: Petty Cash	
Ordered: 05/18/2009	Effective: 05/18/2009



## Reconciliation of Petty Cash Funds and Change Fund



Reconciliation of Petty Cash account 110400000 to Trial Balance, must be performed and submitted to Stephanie Campaniony and Claudia Alfaro in Comptroller Finance Operations by October 31<sup>st</sup>.



Reconciliation should consist of detailed schedule of account 110400000, by department's petty cash custodian(s), petty cash amount, and related chartfields (e.g. fund and department).



Detailed schedule should tie to the Trial balance.

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

- Review A/R as of 9/30/25 and related revenues to ensure that only amounts expected to be collected by December 31, 2025 are recognized as revenue.
- Revenues related to A/R's not expected to be collected by December 31, 2025, within the County's period of availability of 90 days for non grant related items, must be reclassified as Unavailable Revenue (Account 2244000000). Refer to GASB 65, paragraph 30.
- Review prior year accruals and determine whether reversal is required.
- Current year A/R accruals, should be entered through the AR module by October 14, 2025.
- Please review the Receivables workcenter for any incomplete payments, payments pending to post and any exceptions related to errors.



# Accounts Receivable (A/R) (cont.)



## IMPORTANT FYE REMINDERS:

1. The ability to **'Edit Accounting Date'** when un-posting a deposit is no longer available to end-users. Corrections should be completed during the original accounting open period directly within the Accounts Receivable or Billing module. If the accounting period is closed, the user should notify the Comptroller Finance Operations AR Administrators of this request at (FIN) Accounts Receivable, [FIN-AR3@miamidade.gov](mailto:FIN-AR3@miamidade.gov) and provide detail specifications corresponding to the request.
2. The **'Delete Deposit'** functionality is no longer available to end-users. Once a direct journal deposit has been recorded in the General Ledger, it cannot be deleted. Should a deposit need to be deleted for clean-up purposes, the end-user must contact the Comptroller Finance Operations AR Administrators, (FIN) Accounts Receivable, [FIN-AR3@miamidade.gov](mailto:FIN-AR3@miamidade.gov) and provide detail specifications corresponding to the request.

# Accounts Receivable (A/R) (cont.)



## IMPORTANT FYE REMINDERS:

- A reconciliation is a crucial internal control function that Departments must complete promptly as part of their accounting responsibilities. Additionally, end-users must ensure information in all fields of the deposit entry is accurate and a Manager/Supervisor review is performed prior to finalizing any transaction to minimize the need for corrections.

Control Data	
*Received	08/06/2025 [31]
*Entered	08/19/2025 [31]
Posted	
Assigned	E309382 [magnifying glass icon]
User	E309382
Contact Person	Stephen Mitchell
Contact Phone Number	(305) 375-5950
Location	SPCC 26th Floor

- The following reports are useful in performing a reconciliation between the AR Module and GL Module to ensure deposits have accurately posted to the GL:
  - MD\_AR0221\_PYMNT\_DTL\_BY\_DEPOSIT
  - MD\_GLR222\_TRANSACTION\_BY\_MONTH
  - MD\_AR\_AGING\_ACCTG\_DTL – DETAILED AGING REPORT
- Supporting documentation must be attached to all deposits posted to expedite the reconciliation process.

## A/R Module Enhancement Feature – Attachments

**All Payments**

Deposit Unit	IT	Deposit ID	1139-07242025	Payment ID	1139-07242025	Payment Description	IT00020689
Payment Amount	129.11	Currency	USD	User	E403925	Group ID	6169
Selected Amount	0.00	Currency	USD	Assigned	E403925		
Payment Status	Complete			Posting Status	Complete	Unpost Reason	
Account	WELLS W003			Acctg Date	07/24/2025	Entered Date	07/28/2025
Posting Action	No Action	<b>Attachments (1)</b>		Posted Date	07/28/2025	Payment Type	Payment
Created By	E403925			Modified By	EFSTWS		
Created On	07/28/2025 11:36AM			Last Modified On	07/28/2025 8:56PM		

**Customer Information**

Unit	Customer	Name
IT	0000001493	FLORIDA DE

**Reference Information**

Qual Code	Reference
Item	IT00020689

**Payment Worksheet Attachments**

Unit: IT Deposit ID: 1139-07242025 Seq: 1 Payment ID: 1139-07242025

**Details**

File Name	Description	User	Name	Date/Time Stamp
Credit_Card_Transaction_07-24-2025.pdf		E403925	Maria Caballero	07/28/2025 11:40:43AM

**Add Attachment**

OK Cancel

Enhanced feature within our Accounts Receivable (AR) module. You now have the capability to **add attachments after a payment has been posted** via the **Review All Payments** page. You will also have the ability to attach supporting documentation to interfaced deposits.

This enhancement is designed to improve the efficiency of your workflow by allowing you to attach relevant documents, such as invoices and receipts, to payment records post-transaction. This ensures that all necessary documentation is easily accessible and well-organized

Navigation: **Finance/Supply Chain (FSCM) > Credit to Cash Operations > Receivables WorkCenter** Then, select **Payments > Review All Payments** from the left pane.

Please refer to the **Adding Attachment to Posted Deposit Job Aid** for step-by-step instructions.

# Bank Reconciliations

- ✓ **Cash and Checks on Hand (as of 9/30/2025):** Must be entered in the AR module no later than October 10, 2025, using 09/30/2025 as the accounting date.
- ✓ **Electronic Funds Transfers (ACH, Wires):** Transactions posted to the bank on or before 9/30/2025 must be entered in the AR module by October 10, 2025, with a 09/30/2025 accounting date.
- ✓ **Book to Bank Reconciliations:** - All bank transactions must be reconciled in INFORMS by October 10, 2025.
  - Final reconciliations are due by October 21, 2025.
  - Must include: Signature of preparer and reviewer, and a copy of the bank statement.
- ✓ **Ongoing Reminder:** - Monthly Book to Bank reconciliations are due 15 business days after month-end (not before fiscal month close).
  - Avoid audit issues and **Management Letter comments** by preparing timely throughout the year.



# Bank Reconciliations – GOA Unrecorded Incoming Funds as of 08/15/2025

MDC Department Name	Trans Amount	Trans Count
Admin Office of the Courts	\$ 8,618.61	1
Animal Services	203,229.85	22
Comm. Action & Human Services	524,743.09	9
Communications & Customer Experiences	12,170.00	2
Cultural Affairs	18,567.00	8
Fire Rescue	984,475.66	17
Homeless Trust	230,492.60	8
Information Technology	13,589.70	4
Internal Compliance-Credit & Collections	1,111.71	2
Juvenile Services	23,640.23	1
Library Services	27,035.09	13
Management & Budget	579,856.74	2
Medical Examiner	3,189.00	3
Metropolitan Planning Organization	26,702.40	1
Parks, Recreation, & Open Spaces	386,162.22	32
People and Internal Operations	15,486,883.28	83
Regulatory & Economic Resources	3,244,276.11	25
Seaport	20,670,537.55	3
Solid Waste Management	1,823,416.65	7
Transportation & Public Works	1,497,532.61	12
Unidentified Departments	10,587.11	19
<b>Total Unrecorded Incoming Funds</b>	<b>\$ 45,776,817.21</b>	<b>274</b>



# Bank Reconciliations – Credit Card Reconciliation Reminders

🇺🇸 **Deposit ID Format:** Use the last 4 digits of the MID and the bank posting date (e.g., 1234-MMDDYY).

🇺🇸 **AR Module Dates:**

- Received Date: Bank posting date
- Entered Date: Date the deposit is entered in INFORMS

🇺🇸 **Before Recording Deposits:** Reconcile the deposit amount against

- Merchant (Elavon & AMEX) processor reports
- Internal transaction records
- Wells Fargo Bank report

🇺🇸 **Best Reconciliation Practices:** Reconcile credit card activity daily, weekly, or monthly using all three data sources above.

🇺🇸 **Weekly Reports & Department Action:** - Bank Reconciliation Unit will send weekly unreconciled transaction reports from INFORMS and the bank.

- Departments should return a weekly reconciliation matching deposits in INFORMS to bank transactions.

🇺🇸 **Wells Fargo Portal Access:** If your department lacks access, contact Cash Management at *FIN-CM@miamidade.gov* to request it.





# End of Year Package

- YE Package and forms will be available August 22<sup>nd</sup> on the web:  
<http://www.miamidade.gov/finance/year-end.asp>
- Reminder: EOY forms are due September 22<sup>nd</sup>, and each indicate who they should be emailed to in Finance.



# Single Audit, FEMA and Capital Assets

Maria Hernandez; Assistant Division Director

Lisset Elliott; Finance Section Manager

Aliane Casaus; Single Audit & Grant Administrator

# Single Audit

- All grants must be balanced by Tuesday, October 14; last day for grant journal entries is Friday, October 10; the AR/BI modules will close on Tuesday October 14.
- Single Audit workpapers and Grant Understanding Questionnaire were emailed with instructions on August 11, 2025. They are due to COC/Finance & Comptroller Department by November 5, 2025.
- Scan and email Single Audit Workpapers & supporting documentation to Aliane Casaus at [aliane.casaus@miamidadeclerk.gov](mailto:aliane.casaus@miamidadeclerk.gov) and/or Lisset Elliott at [lisset.elliott@miamidadeclerk.gov](mailto:lisset.elliott@miamidadeclerk.gov) in the COC/Finance & Comptroller Department.
- 2024 Single Audit Report is contained in 2 separate pdf files. They can be found in the following link:  
<https://www.miamidade.gov/global/finance/single-audit-reports.page>



# Single Audit (continued)

## Single Audit Work-Papers:

- Use Single audit work-papers that were provided to you.
- **Make sure to include a copy of the full grant agreement/contract and BCC Resolution. If the agreement/contract does not contain an ALN number (formerly CFDA), you must reach out to the agency to confirm the ALN number and provide the confirmation email.**
- **Additionally, provide supporting documentation for payments to sub-recipients.**

Single Audit Risk Assessment Questionnaire  
Fiscal Year Ended 2025  
ALN/CSFA # [REDACTED]

Please answer the following questions to provide grant-related information to assist the external auditors with their initial risk assessment of individual programs. Please complete one questionnaire for each grant (i.e. ALN or CSFA #) administered.

ALN/CSFA #: [REDACTED]  
Program Name(s): [REDACTED]  
Response Received from (Name & Title) : [REDACTED]

1 - Briefly describe the program goals / objectives, how the funds are disbursed (to individual participants), and to whom the funds are disbursed (i.e. eligible participants or specific vendors (please note it is not necessary to list the participants or vendors)).  
[REDACTED]

2 - Is the program administered from several decentralized locations, or through one central operating unit / office (i.e. where the physical program is conducted)?  
[REDACTED]

3 - Does the program have significant subrecipients (other entity to whom funds are provided to)? If so, what is done to monitor them?  
[REDACTED]

4 - How and how often is the program monitored by oversight agencies / pass-through entities (i.e. federal or state grantor agencies)? Have these entities monitored the program in the past 3 years, if yes, provide a copy of the latest monitoring report. If no monitoring was performed in the past 3 years, any deficiencies related to the program communicated by oversight agencies or stategrantor agencies?  
[REDACTED]

## **Uniform Grants Guidance 2024 Revision 2 C.F.R. 200**

The Office of Management and Budget (OMB) issues guidance regarding government-wide policies for the award and administration of Federal financial assistance, the Uniform Grants Guidance. The updated guidance aims to improve management of Federal funds. The implementation for the County started on 10/01/2024. Therefore, the new guidelines will shape fiscal year 2024-2025 single audit.

The 2024 updates to the [Uniform Guidance \(2 CFR Part 200\)](#) primarily focus on increasing thresholds for various cost categories, simplifying language, and clarifying audit requirements.

## Focus Areas of the 2024 Revisions:

### Key Changes:

- **De Minimis Indirect Cost Rate:** Increased from 10% to 15%.
- **Supplies Threshold:** Increased from \$5,000 to \$10,000.
- **Subaward Threshold:** Increased from \$25,000 to \$50,000 for modified total direct cost calculations.
- **Fixed Amount Subawards:** Increased to \$500,000 with agency prior approval.
- **Single Audit Threshold:** Increased from \$750,000 to \$1,000,000.
- **Micro-purchase Threshold:** Increased to \$50,000 (for HHS).
- **Simplified Acquisitions:** "Small purchases" has been changed to "simplified acquisitions" to align with standard terminology.
- **Language Simplification:** Efforts to use plain language and improve readability, including visual design elements.
- **Audit Requirements:** Increased emphasis on the use of plain language in reporting and clarification of what constitutes a conflict of interest.
- **Subrecipient Certification:** NIH requires subrecipients to certify the accuracy of information submitted in applications and reports.
- **Unfunded Pension Costs:** NIH clarifies that unfunded pension costs not allocable to a specific project cannot be charged to the NIH award.

## References:

Uniform Guidance 2 CFR Part 200

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1>

The audit requirements for each ALN is provided by the White House Compliance Supplement every year. However, year 2025 has not been released yet. We will be sending a link to the document as soon as U.S Department of Management and Budget releases it. Although the *Compliance Supplement* is written for auditors to test compliance, we recommend grant recipients read the document corresponding to their ALN once it is released so that they will be aware of what their auditors will be testing.

You can review 2024 Compliance Supplement by clicking the link below.

<https://www.fac.gov/compliance/>



# Public Assistance Program

## Open Disasters:

- HURRICANE IRMA
- COVID-19
- SURFSIDE
- HURRICANE MILTON





## Updates:

- Currently the Comptroller Finance Operations Department and OMB's Program Management Division are working with departments that require local match entries, final inspection reports, request for information and time extension submissions. OMB may contact you for pre-closeout validation, support documentation, and disposition requirements.
- The FEMA section will be contacting departments regarding the year-end reconciliation and accounting reporting of all emergency disaster special revenue funds. Currently departments will be receiving payment for expenses incurred during Hurricane Irma and Hurricane Milton.

## Friendly Reminders:

- Comply with FEMA and State's Request for Information (RFI) from OMB for your projects. Failure to comply will lead to a negative determination memo which will require a charge back to your home fund and loss of revenues.
- Promptly complete the steps required by OMB to receive payment once a project or version is obligated.
- For Hurricane Irma when you receive a Final Inspection Report (FIR), after the final inspection meeting, please sign and upload it to the Florida Public Assistance System ([www.FloridaPA.org](http://www.FloridaPA.org)) promptly so it can be processed by the State. If your project is expiring, please upload a signed time extension request via FL PA.
- Upon receipt of payment, OMB will prepare a JE/JV with supporting documentation and submit to the Finance's FEMA section for review, upload and posting.

**FEMA contacts-Lisset Elliott, Ashlee Roque-Rivera and Maria Hernandez**

## Capital Assets – Reminders



- Physical Inventories are due to PIOD by **Sunday, 9/14/25**.
- Capital Assets need to be flagged so that an asset is created in the Asset Management Module. An Asset can be created in 2 ways:
  1. When the Purchase Order (PO) is created
  2. Manual Add
- The preferred way is when the PO is created. If the asset is not flagged in the P.O., it must be manually added.
- Currently the Comptroller Finance Operations Department manually adds assets that are not created via the PO, but our goal is for all asset purchases to be flagged in the PO.

## Capital Assets - Reminders

- Departments are expected to periodically review pending interface asset transactions generated through PO's in the Asset Management Module and approve those transactions that meet the capitalization criteria.
- All pending interface asset transactions should be reviewed and approved or excluded from the asset load if the purchase does not meet the requirements of the Miami-Dade County capital asset policy. **The list of pending interface transactions must be cleared by the end of each fiscal month.**
- Prior to approving any pending interface items, please check for existing assets to avoid duplicates. This can be accomplished by going to the “search” screen in the Asset Management module, searching by BU, PO, and/or the serial number or VIN to ensure the number of assets purchased under a PO ties to the number of active assets in the system. For questions about this process, please reach out to COC Capital Construction Section.
- For more information on this process, refer to job aid **Fin 202, “Approving Assets Created Via Interfaces Job Aid”**, for guidance or reach out to the Comptroller Finance Operations Department.

## Capital Assets - Reminders

- The Comptroller Finance Operations Department is establishing the Construction in Progress (CIP) assets for fiscal year 2025 and assigning the relevant transactions. Once these are ready for departmental approval, the department will receive a communication requesting the review and approval of the transactions in the Asset Management Module.
- We request that you review and approve the transactions promptly to avoid any delays in the year-end closing process.
- For more information on this process, refer to job aid **209B, “Capital Projects Guide”**, or contact the Comptroller Finance Operations Department.

## Prior Year Audit Results - Construction in Progress

- In FY 2023, the County received a finding concerning the capitalization of CIP projects. It was noted that certain CIP projects were previously placed in service, but this information was not communicated to the Finance Department. Consequently, Finance developed a checklist to ascertain whether a construction project has been placed in service and meets the criteria for capitalization.
- As the Comptroller Finance Operations Department relies on departmental input for the status of CIP projects, each department and constitutional office is required to complete a set of 12 questions for each CIP project.
- For FY 2024 the finding was removed. However, the departments and the constitutional offices must continue to review and carefully update their CIP Checklist semiannually upon request.

## Updated Construction in Progress Checklist

Construction in Progress checklist:
Project Name
1. When is the project estimated to be completed?
2. Was the CIP project placed in service during fiscal year 2025? (Y/N)
3. If Yes, please provide the date.
4. Is the CIP project for the purchase of furniture and equipment? (Y/N)
5. If so, is the furniture and equipment in service? (Y/N)
6. If Yes, please provide the date.
7. Has the above furniture and equipment been tagged? (Y/N)
8. If Yes, please provide Tag Number.
9. Does the project have several components (Y/N)?
<i>If yes, please see Component Breakdown tab.</i>
10. Did project have activity in the current year? (Y/N)
<i>If answer is NO, please fill out the No Activity tab.</i>
11. Has the project been cancelled/abandoned? For example, it has been decided that the project will not be completed and placed in service. (Y/N)
<i>If answer is YES, please fill out the No Activity tab.</i>
12. Project Description (Please provide brief description of the work being performed and status).

## Capital Assets Section Contacts

- Comptroller Finance Operations Department Contacts for CIP and Capital Assets:
  - Maria Hernandez; Assistant Division Director
  - Patricia Hernandez-Blanco; Finance Section Manager
  - Michelle Pimentel; Assistant Finance Section Manager
  - Megan Litcher; Accountant 3





# Conclusion