

State of Colorado



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Alert #146

To: Department Controllers
Fiscal Officers
Other Interested Parties

From: Arthur L. Barnhart *alb*
State Controller

Date: February 18, 2003

Subject: \$0 AP Documents
Statutory Violations
State of Colorado Auditor's Forum
Fiscal Rule Changes
Distribution of the Fiscal Procedures Manual
AP and APP2 Training

\$0 AP Documents

Agencies are no longer required to send the FAST a paper copy of zero dollar (\$0) AP documents. A \$0 AP document is defined as having all \$0's on the FIRST screen of the AP document (the Header page). Processing of a \$0 AP document is accomplished by first applying level 3 approval to the document then sending an e-mail request to the applicable FAST team member. It will be helpful to put the message "please approve \$0 AP's" in the subject line. The e-mail will need to indicate the document number(s) of the AP(s) you would like approved and any associated APP2 records that need approval. This procedure will apply to all zero dollar AP documents except for the following situations where a signed copy of the AP document is required.

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- The AP document has attached supporting documentation (e.g., releasing restricted federal spending authority based on a grant award, or booking restrictions based on approved over expenditure forms).
- Any other AP document your FAST team member requests to be signed and submitted to the SCO.

Statutory Violations

Effective immediately the State Controller has consolidated approval/ratification of procurements in violation of CRS 24-30-202 (1) and (3), also referred to as statutory violations, informal commitments, and after-the-fact (ATF) purchases, in the State Controller's Office (SCO). In the past the State Purchasing Director approved violations where a purchase order should have been used as the commitment voucher, and John Ivy in the SCO approved violations where a state contract should have been used as the commitment voucher.

State of Colorado Auditor's Forum

The Office of the State Controller assisted in establishing the State of Colorado Auditor's Forum. It is an informal, yet structured, group of auditors from all state agencies and institutions of higher education. The purpose of the group is to provide members an opportunity to meet with other auditors, discuss topics of mutual interest, and receive training. Organization meetings were held and the first regular meeting is scheduled for April 17. Members are enthusiastic about sharing ideas and experiences and helping to identify cost-saving opportunities during these challenging times.

The Office of the State Controller supports the Forum's initiative and encourages state agency and institution controllers and fiscal officers to work closely with their auditors to ensure that decisions are based on the best available information and that sound internal controls continue to be in place as changes occur in programs and staffing.

Should you have questions concerning the Auditor's Forum or would like to know when and where meetings will be held, please contact Ron Keller in the State Controller's Office at 303-866-3539 or you can reach him by e-mail at ron.keller@state.co.us.

Fiscal Rule Changes

The Office of the State Controller (SCO) is proposing changes to the fiscal rules. Some of the highlights of these changes include:

- Encumbrance requirement moved to Fiscal Rule 2-2

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- Addition of the procurement card to replace Fiscal Rule 2-10
- Changes in Fiscal Rule 3-1 and to the Special Provisions for contracts
- New travel per diem rates

All of the changes are available for review at the SCO, 1525 Sherman Street, Suite 250, Denver, CO 80203. All of the changes may also be viewed on the Internet under "What's New" at the SCO website, www.sco.state.co.us.

Written or e-mailed comments may be submitted to the SCO for consideration at the hearing, which will be held on March 5, 2003. The hearing will be held at 8:30 AM in Conference Room B at the State Controller's Office and is open to the public. Contact your field accounting specialist if you have questions.

Distribution of the Fiscal Procedures Manual

In mid-March, the Fiscal Procedures Manual will be available. Unlike in prior years, the SCO will not be printing and distributing paper copies. The Manual will be put on our web site as a .pdf file, which may be printed using Adobe Acrobat. In addition, agencies will be able to order paper copies from Central Services Quick Copy. Instructions for obtaining paper copies from Central Services will be available in March. We apologize for any inconvenience this change in the distribution process may cause.

AP and APP2 Training

The Field Accounting Services Team (FAST) from the State Controller's Office and the Production Support Team (COFRS Helpline) are combining to offer training for individuals new to the APP2 and AP process booking the Long Bill and other appropriations for the next fiscal year. This training will be "hands on" for individuals in agencies who actually do the APP2 records and AP documents. These processes have not changed from prior years. However, on our customer survey some agencies requested this specific training.

The spaces in the training session are limited. It will be held in the TMU Training Room at 1525 Sherman on February 27, 2003 from 9:00 to 11:30. Again, this training is for individuals new to this process. We plan to conduct our normal opening training for new employees later this spring, which is geared to individuals who want to know about the opening process, but who are not responsible for the completion of APP2 records and AP documents.

If you would like to attend this training, you may reserve your space by telephoning Linda Bradley at 303-866-4162 or e-mailing her at linda.bradley@state.co.us. These spaces are "first come, first serve" until they are gone.