


## **CHAPTER 1: SECTION 1**

### **INTRODUCTION AND AUDIT RISK LETTER**

TO:                    Controllers and Chief Fiscal Officers of State Departments and Higher Education Institutions and Boards

FROM:                David J. McDermott, CPA                      
                          State Controller

DATE:                 March 2009

SUBJECT:            FY08-09 Closing/FY09-10 Opening Procedures

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The close/open process is becoming increasingly complex and success can only be assured when each of us assumes personal responsibility for our portion of the process. I know from working with you that each of you takes this responsibility seriously. Your continued input has been greatly appreciated as we strive to continuously improve the process. I look forward to a successful closing/opening for this year.

In order for the Office of the State Controller (OSC) to meet its statutory deadline for issuing the basic financial statements it is crucial that each of you complete your close by July 29. The OSC close is July 30 and 31 and COFRS Journal Adjustments during this time should not be relied on as a time to record routine year-end activity. This timeframe is needed by the OSC to review the state's accounts and make material error corrections. I greatly appreciate your efforts to schedule tasks to meet the agency close deadline.

Agency financial statements, per CRS 24-30-204(1) are due to the State Controller by August 25, 2009. As permitted by the statute, through this letter I am granting an administrative hardship extension of the date for the submittal of departmental financial statements to August 31, 2009. As a result, your financial statements, Exhibit I, and Exhibit J (when applicable) are due to the OSC on August 31. This hardship extension applies to all State Departments and Higher Education Institutions and Boards, but applies only to the Fiscal Year ended June 30, 2009.

The "Highlights" section following this letter summarizes changes and improvements for this fiscal year. I encourage each agency to make full use of the "Agency Planning Guidelines and Checklist" to ensure that each of the tasks required of your agency is specifically assigned and completed. We have included for your reference a copy of this year's risk letter from the State Auditor. I would remind you that a copy of the management representation letter that you provide to the State Auditor must be submitted to the Office of the State Controller as soon as it is available.

These procedures are available on our web site at: <http://www.colorado.gov/dpa/dfp/sco>. In addition to the Fiscal Procedures Manual, many other resources are available on our web site. We at the Office of the State Controller hope you will find these resources valuable.

Best wishes for a successful close/open. Thank you for your continued cooperation and support.

## 1.1 Audit Risk Letter



### STATE OF COLORADO

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Sally Symanski, CPA  
State Auditor

Legislative Services Building  
200 East 14th Avenue  
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To: Agency Controllers

From: Sally Symanski, CPA  
State Auditor

Topic: Preliminary Risk Areas for Fiscal Year 2009 Audit

Date: February 2009

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The purpose of this memorandum is to advise agencies of some preliminary risk areas for the Fiscal Year 2009 Statewide Audit. We will be completing our Fiscal Year 2009 financial audit by the end of December 2009. Therefore, audit staff will be working closely with agency personnel to keep the audit on schedule.

As always, our audit will include performing audit procedures required by generally accepted auditing standards and *Government Auditing Standards*, reviewing compliance with selected state and federal laws, and addressing other agency-specific key financial areas. We also will be following up on prior-year findings and recommendations.

In addition to the risk areas identified below, as financial professionals we all recognize that there are greater challenges in times of fiscal stress. Budget constraints have an impact on our resources, and there is a higher risk that fraud and irregularities will occur. All of us are uniquely positioned to ensure that the State's assets are safeguarded and that resources are used efficiently, effectively, and in accordance with legal requirements.

The risk areas identified for Fiscal Year 2009 include, but are not limited to, the following:

- Internal Controls** – Agencies are responsible for establishing a system of internal control that provides reasonable assurance that financial reporting is reliable and accurate and to reduce the risk of error or fraud. The internal control system also should be adequate to reasonably ensure that operations are performed effectively and efficiently and comply with laws and regulations. Similar to previous audits, the Fiscal Year 2008 audit identified problems with internal controls in areas including payroll and human-resource-related functions, travel expenditures, procurement card transactions and year-end accounting functions, such as year-end accruals.
- Federal Awards** – Agencies receiving federal funds are responsible for being aware of and complying with the requirements in OMB *Circular A-133* and with the state and federal laws and regulations applicable to their programs. During the Fiscal Year 2008 audit, we identified material weaknesses in internal control over compliance with various aspects of the Medicaid, Food Stamps, and Temporary Assistance to Needy Families programs. Overall, we found problems in the areas of subrecipient monitoring, eligibility determinations, allowable costs, and federal reporting. Due to the large number and varied requirements of federal grant awards the State receives, the State's federal grant administration continues to be a risk area for non-compliance and internal control weaknesses.

- **Physical and Access Control over IT Systems** – Agencies are responsible for ensuring that information technology (IT) systems and related data are protected by having appropriate physical security as well as establishing internal controls over user access. During our Fiscal Year 2008 audit, we identified instances in which systems did not have adequate protection from potential physical damages or contingency plans for possible disasters. We continued to find numerous instances in which terminated employees had access to state systems and in which employees’ access levels did not reflect their job responsibilities.
- **Review and Oversight** - Agencies should have adequate review processes in place to detect and prevent errors and lessen the chance of potential misstatement or fraud. We have continued to identify a lack of adequate review procedures over basic accounting processes such as reconciliations, exhibit preparation, and payroll at several agencies and instances in which reviewers have not been adequately trained.
- **Timely and Accurate Completion of Exhibits and Audits** - In order for the State to issue its Comprehensive Annual Financial Report in a timely manner, agencies must complete year-end closing activities within the timeframe established by the Office of the State Controller, and their final audit report, if applicable, by the Office of the State Auditor’s contractual due date. We identified several agencies that did not meet due dates for submission of exhibits or final audits, or submitted exhibits with errors.

Thank you for your assistance in completing the State’s audit. If you have questions about the audit process, please feel free to contact the audit staff.

## 1.2 FY08-09 Closing and FY09-10 Opening Highlights

The following items are brought to your attention, as they represent a new area of emphasis or address problems identified during last year's closing process. Review of these highlights should not be used as a substitute for a close review of the text of these instructions.

1. The Long Bill changed significantly with the passage of House Bill 08-1320. Beginning with the current FY08-09 Long Bill cash appropriations are presented in the two new columns – Cash and Reappropriations. The budget treatment does not reflect the TABOR treatment of the revenues as it did in the past. As the first year-end under the new format approaches, extra review of revenue accounts is essential to help ensure the proper TABOR and budgetary treatment of revenues. (See Chapter 2, Section 2.13.)
2. Two new sections have been added to the manual. A new section has been created to address the unique issues related to the issuance of COPs for Higher Education Capital Construction Projects. (See Chapter 4, Section 2.) Another new section has been added to address the need to continually update the existence and application of standards promulgated by the Governmental Accounting Standards Board. (See Chapter 3, Section 6.)
3. It is anticipated that again this year Mesa State College will not meet the criteria to be treated as a fully qualified TABOR enterprise; however, Western State College, which was not fully qualified in FY07-08, is expected to once again be a fully qualified enterprise. Additionally, it is expected that Adams State College and Ft. Lewis College will lose their fully qualified TABOR enterprise status for FY09-10. It is essential to review any revenue received from these institutions to ensure that it is properly recorded for TABOR purposes. Subsequent notification will be provided once the enterprise status has been confirmed. (See Chapter 5, Section 5.)
4. Two new TABOR enterprises were created during FY08-09 in the Department of Transportation. SB09-108 created the High Performance Transportation Enterprise (Agency HTC) and the Statewide Bridge Enterprise (Agency HTB). Please ensure all revenues received from these agencies are recorded properly for TABOR purposes. (See Chapter 5, Section 5.)
5. To facilitate closing the books with a short Period 13, agencies must identify and resolve any issues related to intra/interfund activity in Period 12. Again this year, buying agencies are authorized to refuse posting of intra/interfund payables received after the confirmation cutoff date. If this occurs, the selling agencies are required to record the post-cutoff receivable as an external receivable. If the amount of the external receivable recorded exceeds the \$200,000 Exhibit H threshold, the selling agency must submit an Exhibit H to the OSC. As a reminder, buyers in transactions with the CU System are required to initiate the confirmation form and send them to CU. (See Chapter 3, Section 5.38.)
6. An overexpenditure must be approved or an appropriation transfer authorized prior to releasing warrants. Approval of overexpenditures and transfers are subject to various statewide dollar limits and other criteria. In the event that these limits are reached, departments may have to seek legislative action for the following fiscal year prior to releasing warrants. Requests are due by July 22, one week prior to agency close. (See Chapter 3, Section 1.)
7. In accordance with Senate Bill 03-197, the June payroll funded by general funds will be reported as an expense for financial reporting purposes in FY08-09, but recorded against the FY09-10 budget. The biweekly payroll for the period ended June 5 that would normally be paid on June 19 will be paid to employees on July 1, 2009. This is the same GAAP and budgetary reporting as last fiscal year. (See Chapter 3, Section 3.27.)
8. GASB Statement No. 49 – Pollution Remediation – GASB Statement No. 49 is effective for FY08-09 and addresses accounting and financial reporting standards for pollution remediation obligations including contamination, which are obligations to address the current

- or potential detrimental effects of existing pollution. Governments are required to estimate the components of expected pollution remediation outlays and determine whether outlays for those components should be accrued as a liability or capitalized. (See Chapter 3, Section 6.4.)
9. GASB Statement No. 52 - Land and Other Real Estate Held as Investments by Endowments – GASB Statement No. 52 is effective for FY 08-09 and it addresses accounting and reporting standards for land and other real estate investments held by endowments. These investments should be reported at fair value rather than historical cost. (See Chapter 3, Section 6.5.)
  10. For most employees, the state's PERA contribution percentage after January 1, 2009, is 12.95%, to reflect the increase in Amortization Equalization Disbursement (AED) and the Supplemental Amortization Equalization Disbursement (SAED). (See Chapter 3, Section 4.3.)
  11. There are changes to the exhibits including clarification on Exhibit A2 (changes in TABOR enterprise status) to address disqualification, new sections on exhibits D1 and D2 (debt service requirements) to add accreted interest, changes to the Exhibit E1 (revenue bond coverage) to clarify requirements, changes in the Exhibit J (financial statements) to address additional presentation entries resulting from the COP issuance for construction projects, and the addition of Exhibit Z (pollution remediation obligations). Additionally, checkboxes have been added to many of the exhibits as a reminder that balances must reconcile to COFRS. (See Chapter 3, Section 5.)
  12. Chart of Account Changes – Numerous changes have been made to the chart of accounts to accommodate the Long Bill recast and other reporting requirements. The chart is also updated continuously on the Financial Data Warehouse (FDW). (See Appendix 2.)
  13. Effective July 1, 2009, the purchased personal services object codes will be in a separate object group from the regular personal services codes (salary, wages, benefits, etc). As a result agencies using expense budgets at this object group level may have to modify FY09-10 EB documents generated in the automated long bill booking process. (See Chapter 2, Section 2.6.)
  14. A series of specific Long Bill lines has been reserved to track expenditures on a statewide basis for the Federal American Recovery and Reinvestment Act of 2009. Please contact Brenda Shelinbarger at 303-866-4165 for coding. (See Chapter 5, Section 6.5.)
  15. Diagnostic Reports – Newly created diagnostic reports will only be accessible on FDW. The OSC will no longer support new reports in both the INFOPAC/Document Direct format and the FDW format. (See Chapter 5, Section 1.)
  16. As a reminder, all agencies must continue to submit copies of Forms 8038, 8038-G, 8038-GC and 8038-T related to debt issuances within one week of filing with the IRS. (See Chapter 5, Section 6.3.)

### 1.3 Agency Planning Guidelines For FY08-09 Closing And FY09-10 Opening Activities

To ensure a successful close, adequate planning and scheduling of year-end activities are critical to agencies. It is imperative that agencies plan and complete critical tasks early in the year and monitor year-end activities closely. The following information is designed to give agencies helpful suggestions for developing plans to complete both current year closing and new year opening activities.

1. Identify critical dates.
2. Identify critical tasks for new year opening activities:
  - a. Review new year preliminary Long Bill for APP2 and annotation changes.
  - b. Review all outstanding encumbrances. Are they valid for the new year?
  - c. Add new APP2 records.
  - d. Request changes/deletions of incorrect or unneeded APP2s by your field accounting specialist.
  - e. Prepare Long Bill booking worksheet.
  - f. Process AP documents to record FY09-10 Long Bill using the booking process.
  - g. Prepare expense/revenue budget worksheets.
  - h. Process expense (EB) and revenue (RB) budget documents.
  - i. Process FY09-10 encumbrance documents as needed.
  - j. Review all capital construction appropriations for completion of CCCAS forms.
  - k. Review agency-defined coding structures, sub-object, sub-revenue, GBLs, organization, and program codes. Be sure to make all GVAL entries that are needed so that EPS encumbrances rolled into the new year on RO documents will not reject.
  - l. Identify special and supplemental bills with appropriations or spending authority that must be recorded.
  - m. Identify potential appropriation rollforwards.
  - n. Make needed changes to the REIT, REJA, REJV, and REPV tables.
3. Identify critical tasks for year-end closing activities:
  - a. Clear documents off SUSF.
  - b. Clear out invalid encumbrances.
  - c. Record all augmenting revenue and receivables including distribution of indirect cost recoveries.
  - d. Take the fixed asset inventory and record adjustments. Be sure depreciation expense and accumulated depreciation are recorded appropriately.
  - e. Calculate and record compensated absence liability. Segregate the liability into current and noncurrent portions.
  - f. Clear (pay) outstanding invoices; record payables.
  - g. Review balance sheet accounts for accuracy.
  - h. Confirm intra/interfund payables/receivables in excess of \$1,000.
  - i. Record and process all cash receipts by the Treasurer's closing date.

- j. Ensure that all transfer expenditures and revenues are in balance.
  - k. Review proper classification of revenues for TABOR reporting purposes.
  - l. Review year-end diagnostic reports, which are updated and available on a daily basis on the Financial Data Warehouse.
  - m. Clear all default and clearing accounts.
  - n. Prepare all required exhibits and use e-mail or electronic submission.
  - o. Submit department/agency/institution financial statements, if required.
  - p. Submit the management representation letter to the Office of the State Auditor and a copy to the Office of the State Controller, upon availability.
4. Every task should have an individual assigned the responsibility for its completion.
  5. Identify timelines for completion of critical tasks:
    - a. Identify start dates for all tasks to assure that they are completed by the deadlines.
    - b. Identify checkpoints on the status of tasks to assure staying on schedule.
  6. Ensure that internal cutoff dates and deadlines are established early enough to allow sufficient lead time for meeting statewide deadlines:
    - a. Cut off issuance of POs according to the dates established by purchasing.
    - b. Cut off acceptance of PV document requests prior to system cutoff date.
    - c. Cut off central services and correctional industries orders well before the IT transaction cutoff date; remember that Integrated Document Solutions is using the EPS inventory system for its billings.
  7. Establish a regular process for monitoring the status of tasks:
    - a. Schedule regular status meeting to report progress.
    - b. Monitor and review reports and online tables to verify status and progress.
    - c. Use the checklist to record status and completion of tasks and deadlines.
  8. Establish a process to address problems as they arise.
  9. Review your plan and make necessary changes for next year.

#### 1.4 Abbreviations Used Throughout This Manual

ARRA – American Recovery and Reinvestment Act

CAFR – Comprehensive Annual Financial Report

CAOS – Central Accounting Operations Section

CCCAS - Capital Construction Continuing Appropriation Status

CCS – Central Collection Services

CDC – Capital Development Committee

CFDA – Catalog of Federal Domestic Assistance

COFRS – Colorado Financial Reporting System

COPs – Certificates of Participation

CPPS – Colorado Personnel Payroll System

DHE – Department of Higher Education

DUNS - Data Universal Numbering System Number

EPS – Extended Purchasing System

FASB – Financial Accounting Standards Board

FAST – Field Accounting Services Team

FDW – Financial Data Warehouse

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

IBNR – Incurred But Not Reported

JBC – Joint Budget Committee

NYTI – New Year Table Initialization

OMB – Office of Management and Budget

OSC – Office of the State Controller

OSPB – Office of State Planning and Budgeting

PERA – Public Employees Retirement Association

R&A – Reporting & Analysis

SAI – Spending Authority Indicator

SAS – Statements on Auditing Standards

- ♦ See the COFRS Fiscal Year Document Closing Table for certain Transaction IDs and Document Descriptions (see Chapter 1, Section 3.16).
- ♦ Find explanations of the various COFRS tables referenced in the manual in the FDW at: <http://fdw.state.co.us/dfp/IntraLock/Login.asp>. There is a link to COFRS Documentation on the bottom left side of the main FDW page.
- ♦ For department abbreviations that appear throughout this manual and in various object and revenue source code titles (see Appendix 2).

**1.5 Agency Planning Checklist FY08-09 Closing/FY09-10 Opening**

Due Date	Date Completed	Task
Beginning July 1		<p>The following items are ongoing accounting issues that agencies need to be aware of during the fiscal year to help ensure the year-end closing process goes smoothly. The issues may not apply to every agency. The issues are grouped by topic area:</p> <p><b>Capital Assets and Infrastructure:</b></p> <p>_____ Establish and publish the planned condition level at which infrastructure assets reported under the modified approach will be maintained. (Department of Transportation only.)</p> <p>_____ For infrastructure assets reported under the modified approach, estimate the dollar amount of expenditures necessary to maintain that infrastructure at the planned condition level. (Department of Transportation only.)</p> <p>_____ Record depreciable assets separately from nondepreciable assets (affects land improvements and art and historical treasures).</p> <p>_____ Use account type 23 for capital asset acquisitions by non-higher education proprietary fund types.</p> <p><b>Capital and Operating Debt:</b></p> <p>_____ Amortize premium/discount and gain/loss on debt refunding (debit/credit account 6730 or 6740 and debit/credit balance sheet 2801, 2806, 2803, 2807, 2809, or 2814).</p> <p>_____ Record capital asset related debt separately from operating debt.</p> <p>_____ Record bond premium proceeds in an other financing revenue source code (RSRC 7010) separately from bond proceeds (RSRC 7000), and track the premium in a separate balance sheet account (2801 or 2806) for future amortization.</p> <p>_____ Code capital grants separately from operating grants. Capital grants should be recorded in revenue source codes 7430, 7530, 7630, 7730, or 7830.</p> <p><b>Assets and Liabilities:</b></p> <p>_____ Record deferred revenue related to advances (250X) in balance sheet codes separately from deferred revenue related to long-term assets such as taxes receivable (2530).</p>

Due Date	Date Completed	Task
	_____	Record restricted assets and related liabilities in a fund separate of the related operating fund for the activity. You may need to request that the OSC create a new fund.
	_____	Record proprietary fund-type assets and liabilities in current and noncurrent accounts to support a classified statement of net assets.
	_____	Prepare to segregate year-end current liabilities (due within one year) from noncurrent liabilities (due after one year) for governmental funds. This requirement includes compensated absences.
	_____	Record the principal of permanent funds (nonexpendable portion) in a fund separate from the earnings or expendable portion of the permanent fund.
	_____	Copy of IRS Form(s) 8038, 8038-G, 8038GC, and 8038-T related to debt issuances are due to the OSC within five days of filing.
		Revenues and Expenditures:
	_____	Use intrafund and interfund coding to separate disbursements of pass-through federal grants (object code 5770 and 5771) and state grants and contracts (object codes 5775 and 5776).
	_____	Code additions to permanent funds to RSRC 9525.
	_____	Record deferred compensation plan contributions segregated between member contributions (RSRC 9531) and employer contributions (RSRC 9532).
	_____	For internal service funds serving primarily governmental activities, record internal service fund charges for services in the accounts that indicate the source of the revenue by program (RSRC 44XX). Also for internal service funds, record all external transactions in the non-program service fee revenue sources codes (revenue source class 440) or in RSRCs outside 44XX. This will allow the OSC to exclude external transactions from the year-end look back adjustment.
	_____	Record ARRA revenues and expenditures in OSC assigned Long Bill line item numbers.

Due Date	Date Completed	Task
July 20		<p>The following items summarize other year-end accounting entries that agencies should review and evaluate to determine if they apply:</p> <p>Assets and Liabilities:</p> <hr/> <p>Record any current year infrastructure additions.</p> <hr/> <p>Track capacity or efficiency enhancements that qualify for capitalization of infrastructure assets under the modified approach. Post entries to Fund 471 to capitalize these assets and provide for elimination of the expenditure recorded in the governmental fund.</p> <hr/> <p>Report to the OSC the following for infrastructure under the modified approach:</p> <ul style="list-style-type: none"> <li>♦ Assessed condition level for the three most recently completed condition assessments.</li> <li>♦ Beginning of the year estimate of the amount needed to preserve assets at the established condition level.</li> <li>♦ The amount actually expended on preserving the asset for each of the past five years.</li> <li>♦ Basis for the condition assessment and scale used to assess and report the condition level.</li> <li>♦ The condition level at which the government intends to preserve the assets for FY09-10.</li> <li>♦ Factors that affect trends in the information reported in the bullets above.</li> </ul> <hr/> <p>Review the balances in balance sheet codes 1362/1363 and 1762/1764 to determine if loans receivable are properly classified between current and noncurrent/long-term. Proprietary funds are required to segregate balances into current and noncurrent portions. Governmental funds are not required to segregate the balances between current and noncurrent, but they should record the loans in the accounts that best matches the nature of the loans.</p> <hr/> <p>Reclassify a portion of compensated absences as current. For governmental funds this entry is made in Fund 471, and for all other funds, it is made in the fund that will make the payment.</p> <hr/>

Due Date	Date Completed	Task
		Governmental funds accrue compensated absence liabilities in the fund only to the extent that they are due and payable at June 30. Do not accrue amounts of known retirements that are due and payable in the following year.
		Reclassify the unspent portion of capital bond proceeds and related premium/discount to noncapital debt (out of 2800 and 2801 and into 2805 and 2806).
		Clear all intragovernmental receivables and payables of agency funds through cash before the close of Period 13.
		Higher education institutions should reclassify restricted cash and restricted investments from the existing cash and investment accounts to 1034 and 1634. This entry should be made in Fund 399. If restricted cash is held by the State Treasurer, the entry in Fund 399 should not be to 1100 cash; instead, it should be made to another 10XX account. This will preserve the balancing of 1100 cash with Fund 995-Treasury Investment Offset. Non-higher education agencies are not required to make this entry because they are required to account for restricted activities in a separate fund.
		Accrue state risk management claims liabilities according to GASB Interpretation No. 6 in the Risk Management funds, which are to be reported as part of the General Fund. Since the claims have not matured, only the amounts due and payable at June 30 should be recorded in the Risk Management funds. Therefore no estimate of amounts payable within one year should be recorded in the funds. However, the entire remaining liability (including IBNR) should be recorded in Fund 471 and be segregated between current and noncurrent liability accounts.
		Reclassify any fund balances reserved for purpose more restrictive than the nature of the fund to 3161-Resrvd-Statutory Purp-Fin Stmt. If discretionary fund balance accounts are used for internal purposes, they must be updated.

Due Date	Date Completed	Task	
		Higher education institutions need to reclassify fund balance accounts from 3400 to the four accounts set up to report restricted net assets. 3200-Externally Restricted Other, 3220-Restricted for Debt Service, 3230-Permanent Endowment Expendable, 3240-Permanent Endowment Non-expendable. This entry is not required of non-higher education agencies because they are required to account for restricted activities in separate funds.	
		Expenditures/Expenses:	
		Record depreciation on all fixed assets (except infrastructure under the modified approach) for FY08-09. This task can be done on a more frequent basis during the fiscal year at the agencies' discretion.	
		Opening Items:	Ref. Page #
Beginning April 6		Changes and deletions to APP2 submitted to field accounting specialist for approval.	55
Beginning April 6		Requests submitted to COFRS for FY09-10 automatic document numbering prefix identifiers (ADNT table entries).	56
June 12		Target date to have all revenue receiving appropriations active in COFRS and to notify the Department of Revenue of the coding string.	61
June 19		Deadline for agencies' 3rd level approval on AP documents needed to record FY09-10 Long Bill.	56
July 17		Rollforward requests submitted to the OSC.	77
August 14		CCCAS forms to reestablish capital construction continuing appropriation spending authority submitted to the OSC, with appropriate AP document and supporting documentation.	264
August 21		Deadline for booking FY09-10 Special Bills with FY09-10 spending authorizations.	60
September 30		Accounts Payable relating to FY08-09 should be cleared.	84

Due Date	Date Completed	Task	Ref. Page #
		Closing Items:	
April 13	_____	Requisitions for items not on state contract or price agreement must be received by agency purchasing contacts - delivery by June 30.	n/a
June 5	_____	Expired warrant selection process runs and populates EXPW table for agency review and posting of federal/exempt portion.	103
June 15	_____	Bank confirmations sent to confirm all agency bank accounts.	198
June 19	_____	Requests to cancel or reissue aged warrants from the EAP18R report submitted to the OSC for processing prior to the expired warrant purge.	341
June 19	_____	Requests submitted to the OSC for the cancellation of FY08-09 warrants. No FY08-09 warrants will be canceled after June 19; they will be canceled in FY09-10.	104
June 27	_____	Last FY08-09 biweekly payroll posted.	87
June 30	_____	Physical inventory of consumable goods completed on or before this date.	87
June 30	_____	Petty cash and change funds counted.	214
June 30	_____	Cash deposited with the State Treasurer's Office prior to the cutoff (walk-in cutoff is 2:00 pm). Wire or electronic transfer deposited in the Treasurer's bank account by close of business.	88
June 30	_____	All inventory module transactions must be cleared by the close of business.	92
July 10	_____	Resolve all intra/interfund receivable/payable issues including those related to Central Services billings. For Central Services, contact Audrey Aultman, (303-866-2433 or <a href="mailto:audrey.aultman@state.co.us">audrey.aultman@state.co.us</a> ).	248
July 14	_____	ITs with higher education processed.	83
July 16	_____	CR documents completed and approved by the State Treasurer.	88
July 17	_____	ITs with non-higher education processed.	83

Due Date	Date Completed	Task	
July 17	_____	Last day to have POs accepted on COFRS for encumbrances to automatically roll into next fiscal year.	43
July 17	_____	PORL and PORA tables reviewed for roll/lapse and changes made to account codes prior to encumbrances automatically rolling to FY09-10. Appropriation codes for rollforwards should have zero-dollars (\$0) if necessary so that the code will accept the rollforward encumbrance.	45
July 17	_____	All balances from balance sheet 2751 cleared.	103
July 17	_____	Clear all default and clearing accounts. These include the following balance sheet accounts: 1583-1599, 2510, 2520, and 2751. (Target date.)	98
July 21	_____	Last day to confirm intra/interfund receivables/payables.	248
July 22	_____	Capital Construction CCCAS form for reversions submitted to the OSC with appropriate AP document and supporting documentation.	264
July 22	_____	All Highway Users Tax Fund Certifications submitted to the State Treasurer by noon.	n/a
July 22	_____	Budget transfer and overexpenditure requests submitted to the OSC.	70
July 29	_____	Compensated absences accruals must be completed by the close of Period 13. The PERA percent is 12.05% after January 1, 2008 and 12.95% after January 1, 2009. Medicare is included in the annual leave accrual.	89
July 29	_____	Period 13 of FY08-09 closes for agency input.	n/a
August 3	_____	Signatures due for approved overexpenditures.	69
August 12	_____	Variance analysis responses submitted to the OSC.	102
August 12	_____	Agency Exhibit Listing and completed exhibits A1, A2, B, C, D1 D2, E1, E2, F1, F2, G, L, M, N1, N2, N3, O, P, Q, R, S, T, U1, U2, V, W1, W2, Y1, Y2, Y3, Y4, and Z submitted to the OSC.	131
September 14	_____	Exhibit K due to the OSC.	176

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Due Date	Date Completed	Task	
September 18	_____	Management’s Discussion and Analysis due to the OSC for agencies/institutions issuing stand alone financial statements.	109
November 6	_____	Annual Travel Report turnaround forms due to the OSC.	311
Upon Availability	_____	Copy of management representation letter to the Office of the State Auditor due to the OSC as soon as available.	333

## CHAPTER 1: SECTION 2

### OPENING AND CLOSING CALENDAR

#### 2.1 Events Calendar

Note: Standard font represents opening events; *italic* font represents *closing* events.

<u>Date</u>	<u>Event</u>
April 6	FY09-10 table initialization completed. See Chapter 2, Section 1.3 for the list of tables to be initialized.
April 6	New year budget tables are available.
April 6	System available for input of FY09-10 pre-encumbrances and encumbrances into SUSF. There will be numerous errors that should clear when the FY09-10 appropriation and budget documents are processed. See Chapter 1, Section 4 for additional discussion of this issue.
April 6	Agencies may begin to submit changes to APP2 tables to their field accounting specialist and begin to make changes on agency-defined tables. Active and approved FY08-09 APP2 table entries were initialized over the weekend and rolled to create the FY09-10 hierarchy.
April 6	Agencies may begin to delete FY09-10 CERT and ORGN entries. All deletions will be made prior to calendar year-end.
April 6	New year prefix identifier '10' will automatically be available at this date. Agencies may change ADNT new year automatic document numbering prefix identifiers beginning on this date.
April 10	<i>Close of Period 9 FY08-09.</i>
April 13	Begin nightly run of book process.
April 13	<i>Purchase requisitions for items not on a state contract or price agreement must be received by agency purchasing contacts to ensure delivery of goods and services by June 30.</i>
May 15	<i>Close of Period 10 FY08-09.</i>
May 15	<i>Deadline to request changes to existing COFRS extracts.</i>
May 29	<i>June recurring entries are generated. See Chapter 2, Section 1.2.</i>

March 2009							April 2009							May 2009						
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29	30	31					26	27	28	29	30			31						

- June 1                   Recurring entries for FY09-10 may be modified. See Chapter 2, Section 1.2.
- June 5                   *Expired Warrants Selection Process runs and populates the EXPW table for agency review and posting of federal portion. See Chapter 3, Section 3.23.*
- June 5                   *Biweekly payroll (062) for the pay period ending on this date will be recorded for GAAP purposes in FY08-09, and general-funded portion for budget purposes in FY09-10.*
- June 8                   *Enterprise Application Services responds to requests for weekly scheduling of existing COFRS extracts by this date.*
- June 10                  Coding changes for final billing corrections for Multi-Use Network, data lines, or phone lines prior to fiscal close communicated to the Governor’s Office of Information Technology.
- June 12                  *Close of Period 11 FY08-09.*
- June 12                  Target date to have all revenue receiving appropriation codes for FY09-10 active in COFRS and to notify the Department of Revenue of coding string. See Chapter 2, Section 2.9 for details.
- June 15                  *Bank confirmations sent to confirm bank accounts. See Chapter 3, Section 5.19.1 for instructions and the bank confirmation form.*
- June 19                  Deadline for agencies’ level 3 approvals on AP documents needed to record the FY09-10 Long Bill.
- June 19                  *All requests to cancel or reissue aged warrants from the EAP18R report must be submitted to the OSC by this date to ensure processing prior to the expired warrant purge. See Chapter 3, Section 3.23.*
- June 19                  *Biweekly payroll (071) for the pay period ending on this date will be recorded for GAAP purposes in FY08-09, and general-funded portion for budget purposes in FY09-10.*
- June 19                  *Biweekly payroll (062) normally paid on this date will be paid on July 1.*
- June 19                  *Deadline to submit requests to the OSC for the cancellation of FY08-09 warrants. All requests submitted by this date will be processed prior to month-end. No FY08-09 warrants will be canceled after June 30 in FY08-09; they will be canceled in FY09-10. See Chapter 3, Section 3.24 for explanation of FY08-09 warrants canceled in FY09-10.*

June 2009							July 2009							August 2009						
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- June 23 *Last recommended day to freeze an inventory for year-end adjustment. See Chapter 3, Section 3.14.*
- June 23 *Last FY08-09 (M06) payroll to be posted in nightly cycle to COFRS.*
- June 26 *Purge of aged warrants.*
- June 27 *Last FY08-09 biweekly payroll (071) posted to COFRS (pay period beginning June 6 and ending June 19).*
- June 29 *Reports on purge of aged warrants available on INFOPAC/DocumentDirect.*
- June 30 *Deadline for having FY09-10 Long Bill recorded, approved, and reconciled. Deadline for recording expense budgets to be active July 1.*
- June 30 *Run point-in-time reports. See Chapter 1, Section 3.15.*
- June 30 *Physical inventory of consumable goods completed on or before this date. Refer to Chapter 3, Section 3.14 for discussion of this topic.*
- June 30 *For continuation of expiring capital construction project appropriations, all contracts must be effective on or before this date.*
- June 30 *A count of petty cash and change funds should be completed on this date.*
- June 30 *Treasury cash cutoff. Walk-in deposits must be at the State Treasurer’s Office by 2:00 pm to be recorded in balance sheet account 1100-Operating Cash for FY08-09.*
- June 30 *Wire or electronic fund transfers of depository account balances or federal fund drawdowns must be deposited into the State Treasurer’s operating account at Bank One by close of business to have cash included in balance sheet account 1100-Operating Cash. (Amounts not transferred by this date must be in 10XX accounts and included on the agencies’ Exhibit M.)*
- June 30 *All inventory module transactions must be closed by the close of business. This includes the SR, CI, OC, TI, TR, IA, and SN documents. See Chapter 3, Section 3.14 for details.*
- June 30 *All year-end reports (RYE) will begin to run on the revised schedule for the closing period (run nightly, weekly, monthly).*
- June 30 *Nightly run of Book Process is turned off.*
- June 30 *All goods and services must be received by this date in order to be accounted for in FY08-09.*

June 2009							July 2009							August 2009						
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- July 1 - July 31     *The document suspense file “SUSF” needs to be cleared daily of all FY08-09 rejects and documents that need approval. (See GNL15R weekly.)*
- July 1 - July 31     *EAP05R Report (Unscheduled Payment Turnaround) and EAP12 Report (EFT Unscheduled Turnaround) need to be reviewed daily for warrants being held due to vendors on hold or overspent appropriations. If overspent appropriations cannot be corrected, agency must request overexpenditure or transfer authority under the authority granted to the State Controller in CRS 24-75-105 to 110. See Chapter 3, Section 1.*
- July 1 - 17            *FYE02R and INV02R available on INFOPAC/DocumentDirect nightly.*
- July 1                 *BDA01RYE available on INFOPAC/Document Direct.*
- July 1                 *FY09-10 Period 1 open for all accounting transactions.*
- July 1                 *Last central payroll FY08-09 (schedule 906 payroll adjustments) to be posted in nightly cycle to COFRS.*
- July 1                 *Overexpenditure reports will be available.*
- July 1                 *OSC diagnostic reports available on INFOPAC/DocumentDirect.*
- July 3                 **STATE HOLIDAY**
- July 3                 *Biweekly payroll (072) for the pay period ending on this date will be recorded for GAAP and budget purposes in FY09-10.*
- July 10                *Last day to process PB and AJ documents. All reallocation entries for June payroll expenditures must be completed by this date. Payroll corrections for periods prior to Period 12 may be processed after this date. From June 1 – July 10, only payroll corrections related to Period 12 may be processed.*
- July 10                *Resolve all intra/interfund receivable/payable issues including any related to Central Services billings by this date. See Chapter 3, Section 5.38 for Central Services contact information.*
- July 13                *COFRS run process to restore cash related to deferred payroll.*
- July 14                *Deadline for completing ITs with higher education institutions including direct billing.*
- July 15                *First FY09-10 biweekly payroll (072) posted to COFRS (pay period beginning June 20 – July 3).*
- July 16                *Deadline to reissue expired warrants in FY08-09 from balance sheet account 2751.*

June 2009							July 2009							August 2009						
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- July 16 *Deadline to have FY08-09 CR documents approved by State Treasury (Treasury fax number 303-866-2123).*
- July 17 *Close of Period 12 (non-higher education IT transaction and PV document cutoff).*
- July 17 *Last day to process CR, CX, IN, IT, MW, OE, PB, PC, PD, PG, PO, PV, RQ, RX, SC, and WR transactions.*
- July 17 *Last day to have FY08-09 encumbrance documents accepted on COFRS SUSF for encumbrances to automatically roll to FY09-10.*
- July 17 *Deadline for entries to PORL table to lapse or roll EAP or EPS encumbrance documents. The system default is to roll. See Chapter 1, Section 4.*
- July 17 *Last day to make entries to the PORA table to change coding for EPS encumbrance documents. Process run for the modification and rollover of FY08-09 purchase requisitions and orders into FY09-10.*
- July 17 *Deadline to have FY09-10 appropriation codes activated by an AP document (zero-dollar AP if necessary) so code will accept rolled forward encumbrance (EPS documents).*
- July 17 *Process run for modification and rollover of FY08-09 purchase requisitions and purchase orders.*
- July 17 *Clear all balances from balance sheet 2751 per Chapter 3, Section 3.23.*
- July 17 *Target date to clear all default and clearing accounts. (These include the following balance sheet accounts: 159X, 2510, 2520, and 2751.)*
- July 17 *Deadline to submit rollforward requests to the OSC. See Chapter 3, Section 2.*
- July 17 *Deadline for booking FY08-09 Supplemental Bills and FY08-09 Special Bills with expenditure authorizations.*
- July 20 *Period 13 of FY08-09 open. Only JVs, JAs, JSs, TAs, APs, EBs, RBs, TBs, FDs, DPs, FAs, and FCs may be processed.*
- July 20 – 21 *Complete intra/interfund receivable/payable confirmations.*
- July 20 – July 31 *Overexpenditure reports and OSC diagnostic reports will be available on INFOPAC/DocumentDirect on these business days.*
- July 21 *Final day to confirm intra/interfund receivable and payable balances. Confirmations after this date may be rejected by the buyer. See Chapter 3, Section 5.38.*

June 2009							July 2009							August 2009						
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- July 22 *Capital Construction CCCAS form for reversions due to the OSC, with the appropriate signed AP document screen print attached and supporting documentation.*
- July 22 *Deadline for submitting appropriation transfer and overexpenditure request forms.*
- July 22 *All Highway Users Tax Fund and Tobacco Cash Fund Certifications are due to Treasury by 12:00 noon.*
- July 22 *Preliminary Period 12 Exhibit Reconciling Balance Report distributed.*
- July 22 *Bank confirmations should be received back from your financial institution by this date for the completion of risk classification on Exhibit M.*
- July 23 *The OSC issues the Unrealized Gain/Loss Report on market valuation of Treasurer's pooled cash.*
- July 24 *Target date for State Controller and OSPB to approve or disapprove all transfer and overexpenditure forms.*
- July 25 *First FY09-10 (M07) payroll posted to COFRS.*
- July 29 *Period 13 of FY08-09 closes for agency input.*
- July 29 *This is the last day to process JV, EB, RB, TB, DP, FA, FC, FD, and JS transactions.*
- July 29 *Sweep entries are generated and processed. See Chapter 3, Section 3.16.*
- July 30 *Period 13 of FY08-09 open for the OSC input only. Only JAs, APs, and TAs may be processed. For JAs include sweep entries, as applicable. See Chapter 3, Section 3.16.*
- July 31 *Intra/Interfund Receivable/Payable Confirmation Forms due to the OSC.*
- July 31 *Close of Period 13 for FY08-09 and FY08-09 final close. JAs, APs, and TAs will be turned off for FY08-09 after nightly processing. BFY and FY will be closed.*
- July 31 *Period 13 final close balances will be used as the basis for preparation of both agency statements and statewide basic financial statements.*
- July 31 *Roll ending FY08-09 balance sheet balances as FY09-10 beginning balance complete with reporting categories and grant budget line breakdown. See Chapter 1, Section 3.13 for more detailed discussion.*
- August 3 *Begin production of final GNL21R for FY08-09 for distribution.*

June 2009							July 2009							August 2009						
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28	29	30					26	27	28	29	30	31		30	31					

- August 3 *Deadline for department executive director signature on final approved overexpenditure forms and letter of explanation for deficit fund balances.*
- August 5 *The OSC distributes Exhibit Reconciling Balance report, Exhibit J Data reports, and Variance Analysis reports, and requests for responses to the Variance Analysis Report.*
- August 7 *Target date for submitting AP documents for State Controller approved rollforwards.*
- August 7 *Turnaround uncommitted cash reserves reports distributed to agencies.*
- August 10 *Final GNL21R for FY08-09 available on INFOPAC/DocumentDirect.*
- August 12 *Agency Exhibit Listing and completed exhibits A1, A2, B, C, D, D1, D2, E1, E2, F1, F2, G, L, M, N1, N2, N3, O, P, Q, R, S, T, U1, U2, V, W1, W2, Y1, Y2, Y3, Y4, and Z due to the OSC. See Chapter 3, Section 5 for details on exhibits.*
- August 12 *Variance analysis responses due to the OSC.*
- August 14 *Close of Period 1 FY09-10.*
- August 14 *Cash reserves turnaround report due to the OSC.*
- August 14 *CCCAS forms to reestablish capital construction continuing appropriation spending authority due to the OSC with AP document and supporting documentation.*
- August 21 *Target date for recording special bills in COFRS, unless later effective date exists.*
- August 28 *All funds return to full appropriation control, except funds 471 and most higher education 3XX funds.*
- August 31 *Exhibits I and J and agency financial statements due to the OSC. See Chapter 3, Section 5 for details on exhibits.*

June 2009							July 2009							August 2009						
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28	29	30					26	27	28	29	30	31		30	31					

- September 8 *Higher education appropriated revenue and expense for budget reporting purposes (Fund 398 Exhibit H) due to the OSC.*
- September 11 Target completion date for booking restrictions for previous year overexpenditures.
- September 11 Close of Period 2 FY09-10.
- September 14 *Exhibit K due to the OSC.*
- September 18 *Issue Basic Financial Statements for June 30 (limited distribution).*
- September 18 *Uncommitted Cash Reserves Report due to OSPB and JBC.*
- September 18 *Management Discussion and Analysis due from agencies/institutions issuing stand alone financial statements.*
- September 30 *Accounts payable relating to FY08-09 should be cleared.*
- October 16 Close of Period 3 FY09-10.
- October 26 *Current year audited financial statements from Discreetly Presented Component Units meeting the materiality threshold due to the OSC.*
- October 30 *Issue Schedule of Expenditures of Federal Awards.*
- October 30 *Procurement Card violation report due to the OSC.*

September 2009							October 2009							November 2009						
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27	28	29	30				25	26	27	28	29	30	31	29	30					

- November 6            *Completed annual travel report turnaround forms due back to the OSC with distribution of expense by source of funds.*
  
- Upon Availability   *Copy of management representation letter due to the OSC. See Chapter 5, Section 6.2.*
  
- Upon Availability   *Copy of IRS Form(s) 8038, 8038-G, 8038-GC, and 8038-T related to debt issuances are due to the OSC within five days of filing. See Chapter 5, Section 6.3.*
  
- November 30         *Due date for State Controller’s statutory loan and advance report.*
  
- December 18         *Finalize Comprehensive Annual Financial Report (CAFR) with State Auditor opinion.*
  
- December 31         *Financial Responsibility and Accountability Act Statements due to the OSC.*
  
- January 15            *Second quarter FY09-10 closing.*
  
- April 16              *Third quarter FY09-10 closing.*

<p>September 2009</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td> </tr> <tr> <td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td> </tr> <tr> <td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td> </tr> <tr> <td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td> </tr> <tr> <td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td> </tr> <tr> <td>27</td><td>28</td><td>29</td><td>30</td><td></td><td></td><td></td> </tr> </table>	S	M	T	W	T	F	S			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30				<p>October 2009</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td> </tr> <tr> <td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td> </tr> <tr> <td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td> </tr> <tr> <td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td> </tr> <tr> <td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td> </tr> <tr> <td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td> </tr> </table>	S	M	T	W	T	F	S					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	<p>November 2009</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td> </tr> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td> </tr> <tr> <td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td> </tr> <tr> <td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td> </tr> <tr> <td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td> </tr> <tr> <td>29</td><td>30</td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	S	M	T	W	T	F	S	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30												
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## **CHAPTER 1: SECTION 3**

### **GENERAL OPENING AND CLOSING ISSUES**

There are many issues to be discussed with the closing of one fiscal year and the opening of a new one. This section addresses issues of general interest.

#### **3.1 COFRS Reports**

Report availability will be posted on the COFRS general message screen (GMSS). Contact the COFRS helpline at 303-239-4357, Option 2 if you have questions on the distribution frequency for the standard COFRS reports during the fiscal year and at year-end.

#### **3.2 Document Dating Data Elements**

During the period from July 1 through the close of Period 13, we will be operating in two fiscal years. In addition, you may record FY09-10 budgets and pre-encumbrances or encumbrances before July 1. See Section 4 of this chapter for more information on encumbrance issues. Required data elements for each document during this period are the budget fiscal year, transaction date, and accounting period. This coding is essential to ensure that transactions are posted to the proper fiscal year and must be recorded on each document. Careful thought should be given to assigning the correct fiscal year to transactions processed during this period. Below is an example of how documents should be dated for FY08-09 and FY09-10:

FY08-09:

- ♦ Date = 06 30 09
- ♦ Accounting Period = 12 09, or 13 09
- ♦ Budget FY = 09

FY09-10:

- ♦ Date = 07 XX 09, or 08 XX 09
- ♦ Accounting Period = 01 10, or 02 10
- ♦ Budget FY = 10

#### **3.3 Assignment of Document ID Numbers**

DOAC/COFRS Alert No. 9 promulgates the policy mandating the use of the automatic document numbering feature in COFRS for the assignment of document identification numbers on COFRS documents. In order to be able to separately identify various documents in the system while still utilizing this mandated feature, agencies have the option of establishing document prefixes. The COFRS helpline staff have the ability to establish prefix identifiers in the ADNT table and will do so based on a telephone request from an agency. The prefix identifier "10" will automatically be available beginning April 6.

Once a prefix is established, the user simply enters the prefix in the first characters of the document ID field and then enters a pound (#) sign. COFRS then automatically assigns a document ID number with the beginning prefix. If you need additional prefix identifiers or wish to extend the use of current prefix identifiers into the next fiscal year, call or e-mail the COFRS helpline.

### 3.4 Properly Recording Fiscal Year Revenue

The recording of cash receipts and revenues in the proper fiscal year is extremely important for accurate financial statements and cash reconciliation. Departments should review COFRS reports to make sure both FY08-09 and FY09-10 receipts and revenue are recorded in the proper fiscal year. See Chapter 1, Section 3.2 for document dating discussion.

### 3.5 Specifying Vendor and Subrecipient Relationships in Contracts

If a contract involves the disbursement or receipt of federal funds, you should pay special attention to the coding and reporting of those funds. Such contracts may result in either a subrecipient or vendor relationship between the parties involved. When the transaction is between state agencies it is important that the parties code the transaction similarly. In general, the language in the contract specifying the party's responsibilities determines the type of relationship involved. When a subrecipient relationship exists, the State of Colorado Contract Procedures and Management Manual requires specific language to be included in the contract. Please refer to that manual for details.

OMB Circular A-133 defines subrecipient as, "Subrecipient means a nonfederal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency." Section .210 of OMB A-133 provides guidance on making the subrecipient versus vendor determination. It states:

Characteristics indicative of a federal award received by a subrecipient are when the organization:

1. Determines who is eligible to receive what federal financial assistance;
2. Has its performance measured against whether the objectives of the federal program are met;
3. Has responsibility for programmatic decision making;
4. Has responsibility for adherence to applicable federal program compliance requirements; and
5. Uses the federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

Characteristics indicative of a payment for goods and services received by a vendor are when the organization:

1. Provides the goods and services within normal business operations;
2. Provides similar goods or services to many different purchasers;
3. Operates in a competitive environment;
4. Provides goods or services that are ancillary to the operation of the federal program; and
5. Is not subject to compliance requirements of the federal program.

Section .210 also speaks to the use of judgment in making the determination as well as a recipient's responsibility for for-profit subrecipients and vendor compliance.

The following table specifies the accounting and reporting treatment for subrecipient/vendor transactions. See Chapter 3, Section 5.16 for Exhibit K reporting requirements.

	DISBURSOR	RECIPIENT
<b>Vendor Relationship Contract</b>		
	Code payments using object code indicating type of good or service purchased. Report expenditure on Exhibit K. Disburser is responsible for ensuring that expenditure is an allowable cost.	Code receipts using revenue source code indicating type of good or service sold. Do not report on the Exhibit K.
<b>Subrecipient Relationship Contract</b>		
With Another State Agency	Code disbursement using object code 5770 – Pass thru Fed Grant Intrafund or 5771 – Pass-through Fed Grant Interfund. Report on the Exhibit K. In general, disburser is responsible for determining if recipient is a qualified recipient and for monitoring if recipients expenditures are allowable costs.	Code receipt using revenue source code 7501-7523-Fed Grant/Cont – Subrecip - Dept. Higher education institutions feed to revenue source code 7500. Do not report on Exhibit K. Recipient is responsible for helping disburser comply with grant requirements.
With a Non-State Entity	Code disbursement using object code 51XX-Intergovernmental Grants or 5781-Grants to Non-Gov/Organizations. Report on the Exhibit K. In general, disburser is responsible for determining if recipient is a qualified recipient and for monitoring if recipient's expenditures are allowable costs.	Code receipt using revenue source code 7500 - Fed Grant/Cont – Subrecipient - Other. Report on the Exhibit K. Recipient is responsible for helping disburser comply with grant requirements.

**3.5.1 Pass-Through Entity Notification**

State agencies that receive federal assistance from pass-through entities should review the requirements of OMB Circular A-133 for notification of audit results. A-133 requires subrecipients to notify pass-through entities of the results of the subrecipients' A-133 audit whether or not there were audit findings or updates to prior audit findings related to the pass-through assistance. If there were audit comments or updates to prior audit findings, a state agency must send to the pass-through entity a reporting package containing the following four items:

- ♦ Financial statements and schedule of expenditures of federal awards
- ♦ Summary schedule of prior audit findings
- ♦ Auditor's report
- ♦ Corrective action plan

These four items are included in the Office of the State Auditor Single Audit Report. When no findings or updates to prior audit findings related to the pass-through assistance occur, a state agency should notify the pass-through entity of that fact in writing or send the pass-through entity a copy of the reporting package. You can find the text of OMB Circular A-133 on the Internet at: <http://www.whitehouse.gov/OMB/circulars.html>.

### 3.6 VEND Table

Please be sure to follow all procedures issued by the OSC to ensure that the vendor you are adding is not already on the file. Vendor file procedures are located in Appendix B of the State of Colorado 1099 Reporting Guide available on the OSC web site. Make sure all data you are entering are valid. Changes to vendor information will be processed in a timely manner by the OSC. Please make sure your request for vendor changes is supported by adequate documentation, is signed, and includes your phone number in case we need to call you for additional information.

### 3.7 Program Codes

Program codes are not required for state agencies or colleges and universities for statewide financial statement reporting purposes. Colleges and universities use program codes for internal management reporting purposes.

### 3.8 Presence Budgetary Control

Until August 28 all funds in the COFRS system will be set at presence control for budgetary purposes. If an agency needs to process a payment before budget is recorded (from the Long Bill, a special bill, a federal grant, nonappropriated, or on-going capital construction project), they may activate an appropriation code with a zero-dollar appropriation transaction and record the expenditure. On August 28, all funds will be placed on "full control" except for funds 471, 305, 320, and 399. After this date adequate budget must be recorded to generate a warrant.

### 3.9 COFRS Hours of Operation

COFRS availability will be posted on the COFRS general message screen (GMSS). In addition, the message on the helpline answering machine will provide the most current information on that weekend's hours of operation. Please call 303-239-4357, Option 4 before leaving for the office to ensure the system is available on that weekend. The system will not be available on the weekends of Period 12 and 13 closing.

### 3.10 Cash Adjustments on Journal Adjustment Documents (JA Document)

Any JA document resulting in a net change to the total book balance of the state's cash must be sent to the State Treasurer's Office for level 5 approval. These transactions include:

- ♦ Recording of investments and/or dis-investments of Treasury cash.
- ♦ Other actions that require adjustments in the total book balance of the state.

All other JA documents should be sent to your field accounting specialist.

### 3.11 Loans and Advances

Prior to year-end close, please review all negative balance sheet code 1100 cash account balances for your agency, except for funds 100, 1EX, 361, 461, and 600, to determine if loan/advance approvals are current and for the correct amount. A statewide report of all outstanding loans and advances is prepared at the end of the fiscal year to compare approved loans/advances to actual balances. The OSC is also monitoring deficit average daily cash balances and will notify you if any loans/advances need to be initiated or revised for year-end. Refer to Chapter 5, Section 3 of these instructions for policies and procedures for applying for a loan/advance.

### 3.12 Dating of Warrants

All payment vouchers that are accepted in COFRS and recorded on the scheduled payment report (EAP04) as of June 29 will create a warrant (AD document) dated June 30. The total of these warrants will be included in the balance of the Warrants Payable Account (balance sheet account 2000) for FY08-09. All payment vouchers entered and accepted in COFRS and recorded on the scheduled payment report (EAP04) as of June 30 will create warrants (AD documents) dated in the new fiscal year. The total of these warrants will be included in the balance of the Warrants Payable Account (balance sheet account 2000) for FY09-10, but expenses will be included in FY08-09. If an action of "R" (Run-Immediate) is performed on the PV, the PV does not show on EAP04R report. If the SCH PAY DATE is left blank, the warrant will be generated the next processing night.

### 3.13 Ledgers Rolled after FY08-09 Final Close

Following FY08-09 final close on July 31, beginning FY09-10 balance sheet account balances will be established on the FY09-10 online ledgers based on the FY08-09 final balance sheet balances. You will receive two reports (FYE07R1-Roll Forward Summary Trial Balance By Agency Within Fund and GNL21R1-General Ledger Year-To-Date Detail by Fund Within Agency) giving you ending and beginning balances by fund, agency, and account. Beginning FY09-10 account balances will be reflected on the July 2009 (FY09-10 Period 1) month-end closing reports. The coding items that will be carried forward are fund, agency, balance sheet account, grant budget line, and reporting category. The GNL21R report for FY08-09 periods 1-13 will be available in INFOPAC on August 10.

### 3.14 Pre-Audit Sensitive Account Codes

There are a number of account codes that are particularly audit and reporting sensitive. An example is travel object codes that are reported in a separate report by the OSC to the Legislature by in-state, out-of-state, and international travel breakouts. Another example is the proper use of revenue source codes to appropriately classify revenues in accordance with the provisions of the TABOR amendment. Accounts of this nature should be carefully reviewed for proper classification prior to close.

### 3.15 Point-in-Time Reports

There are three reports (FYE04R1, R2, and R3) that provide subsidiary detail and balances for the following three balance sheet control accounts:

- ♦ Billed Accounts Receivable (account 1330) - FYE04R1
- ♦ Vouchers Payable (account 2100) - FYE04R2
- ♦ Warrants Payable (account 2000) - FYE04R3

On June 30, COFRS will produce these three point-in-time reports. This subsidiary detail will be as of the close of business for that day and month (calendar basis). These calendar month-end reports are intended for use by agencies to reconcile and analyze these three system accounts prior to the actual close. FYE04R2 is unique in that it is also an accounting period report and will be produced for the close of periods 12 and 13. There will be a GNL19R report produced as a calendar month-end report for reconciliation purposes.

**3.16 COFRS Fiscal Year Document Closing Table**

The following are the last dates for processing COFRS documents for FY08-09. Questions about the closing dates should be directed to your field accounting specialist.

FISCAL YEAR DOCUMENT CLOSING TABLE (FYDC)

TRAN ID	DOCUMENT DESCRIPTION	LAST DATE OPEN
CI	Stock issue confirmation	June 30
IA	Physical inventory adjustment	June 30
OC	Over the counter	June 30
SN	Stock return	June 30
SR	Stock requisition	June 30
TI	Stock transfer issue	June 30
TR	Stock transfer receipt	June 30
CR	Cash receipt	July 17
CX	Check cancellation	July 17
IN	Invoice	July 17
IT	Interagency	July 17
MW	Manual warrant	July 17
OE	Open end purchase order	July 17
PB	Payroll voucher	July 17
PC	Central purchase order	July 17
PD	Departmental purchase order	July 17
PG	Price agreement release	July 17
PO	Purchase order	July 17
PV	Payment voucher	July 17
RQ	Requisition	July 17
RX	Standard EPS requisition	July 17
SC	Service contract	July 17
WR	Warrant reconciliation	July 17
JV	Journal voucher	July 29
EB	Expense budget	July 29
RB	Revenue budget	July 29
TB	Expense budget transfer	July 29
DP	Fixed asset depreciation	July 29
FA	Fixed asset acquisition	July 29
FC	Fixed asset modification	July 29
FD	Fixed asset disposition	July 29
JS	Journal Special	July 29
AP	Appropriation	July 31
JA	Adjusting journal voucher	July 31
TA	Transfer of appropriation	July 31

## CHAPTER 1: SECTION 4

### ENCUMBRANCE ISSUES

#### KEY DATES

April 6	New year tables and encumbrance transactions available for modification and input.
July 17	Last day to have FY08-09 encumbrance transactions accepted into COFRS for encumbrances to automatically roll into FY09-10.
July 17	Last day to make entries to the PORL table to lapse or roll EAP or EPS encumbrance documents. System default is to roll the encumbrance amount into the new fiscal year.
July 17	Last day to make entries to the PORA table to change coding for EPS encumbrance documents. Account coding changes for non-EPS documents may be made directly in the rollover document from the suspense file. Process run for the modification and rollover of FY08-09 purchase requisitions and orders into FY09-10.
July 17	Close of Period 12 (non-higher education IT transaction and PV document cutoff.)
July 17	Last day to process CR, CX, IN, IT, MW, OE, PB, PC, PD, PG, PO, PV, RQ, RX, SC and WR transactions.

This section identifies several issues with pre-encumbrance and encumbrance transactions for both the close of the old fiscal year and the opening of the new fiscal year. These issues include: (1) recording new year pre-encumbrances and encumbrances prior to the opening of the new fiscal year, (2) encumbering for contracts prior to the opening of the new fiscal year, and (3) the modification and roll of pre-encumbrances and encumbrances.

#### 4.1 New Year POs and RQs (Appropriation Booked)

There is a need to process purchase requisitions (RX and RQ documents) and purchase orders (PC, PD, PG, SC, OE, and PO documents) for the upcoming fiscal year before the year is open on the fiscal year (FSYR) and accounting period (APRD) tables. All document processors for the previously mentioned transactions have been modified to allow future fiscal year transactions when the following conditions have been met (see SYAD Bulletin No. 249 for additional discussion):

- ♦ All budgetary and account coding necessary for the encumbrance to accept are in place and active in COFRS, and the coding on the document is accurate. This includes, but is not limited to, appropriation codes, expense budgets, grant validations, organizations, sub-objects, etc.
- ♦ The accounting period on the document is the first accounting period in the future fiscal year (i.e., 01 10). Accounting period is a required field on all future fiscal year documents.
- ♦ The fiscal year on the document is the soon to be opened fiscal year; purchase orders cannot be placed two years in advance. Fiscal year is also a required field on the future fiscal year documents.

If the above conditions are met, COFRS will accept the document and will also print the EPS purchase order form for mailing to the vendor. Each EPS purchase order that is printed prior to the opening of the new fiscal year will have printed in the space reserved for SPECIAL

INSTRUCTIONS the following message: “Goods are not to be delivered or invoiced prior to July 1.”

#### **4.2 New Year POs and RQs (Appropriation Not Booked)**

Agencies may input FY09-10 purchase requisitions (RX and RQ documents) and purchase orders (PC, PD, PG, SC, OE, and PO documents) prior to the beginning of FY09-10 without the budgetary and account coding being in place and active in COFRS. However, these transactions will show error messages.

In each nightly cycle COFRS attempts to process all purchase order and purchase requisition documents on reject-hold status. If all errors are cleared and the transaction has a third level approval, the transaction will accept during this nightly cycle process and the EPS purchase orders will print. This process saves the users from having to quick edit the document(s) each day. If the transaction is not approved and/or still has errors, the transaction will not accept.

Some common error messages that maybe experienced on these transactions for future fiscal years that do not have active budgetary or account coding are listed below:

- ♦ BUFRE - RECORD NOT FOUND ON AFSI
- ♦ BUFFE - RECORD NOT FOUND ON APPI
- ♦ CO69E - DOC PROCESSING BYPASSED

There may be more error messages depending on the combination of date, accounting period, budget fiscal year, and account coding used on a particular transaction.

If the transaction is not accepted and the vendor requires a PO document number, agencies may use the document number of the rejected COFRS document to get the PO document number for the vendor. That number will stay with the document until it is approved and processed through COFRS.

The State Controller has also authorized the Division of Purchasing to accept agency purchase requisitions prior to July 1 without the necessary COFRS approvals. Agencies may forward rejected RX and RQ documents to the Division of Purchasing so that purchase commitments for goods and services will be in place July 1. The agency controller or chief financial officer must sign as an approver on the rejected RXs or RQs in this process.

#### **4.3 Instructions for Encumbering FY09-10 Contracts Prior to July 1**

During the period from April 6 to June 30, if an agency has appropriations that have been signed into law and these budgets have been recorded in COFRS, the agency shall enter FY09-10 encumbrance documents into COFRS for the amounts required to be encumbered for FY09-10 contracts.

For agencies whose controllers have contract signature delegation, the program or contract staff shall forward the encumbrance documents with the contracts to the agency controller. If the encumbrance document is ready for approval, the agency controller will approve the encumbrance and sign the contract. If the encumbrance document is not ready for approval, the agency controller will sign the contract and keep a copy of the encumbrance document. The agency shall take the necessary steps to book the budget so that the encumbrance is ready for approval no later than July 1, 2009. The agency controller shall approve the encumbrance document by July 31, 2009.

For agencies whose controllers lack contract signature delegation, the program or contract staff shall forward the encumbrance documents to the OSC. If the encumbrance document is ready for approval, the OSC shall approve the encumbrance and sign the contract. If the encumbrance document is not ready for approval, the OSC will sign the contract and keep a copy of the

encumbrance document. The agency shall take the necessary steps to book the budget so that the encumbrance is ready for approval no later than July 1, 2009. The OSC shall approve the encumbrance document by July 31, 2009.

#### 4.4 Modification and Rollover of FY08-09 Purchase Requisitions and Purchase Orders

All encumbrances and pre-encumbrances on current year appropriations are reduced to zero on the COFRS system at fiscal year-end. At Period 12 close on July 17, COFRS automatically modifies all purchase requisitions (both RX and RQ documents) to zero. There is no automated process to rollover pre-encumbrances; agencies must manually reenter those transactions if they wish the pre-encumbrance to be recorded in the new fiscal year.

**The rollover process is set by default to “roll” the encumbrance to the new year.** If there is a balance outstanding on an encumbrance, it will roll to the next fiscal year and establish an encumbrance in the new fiscal year appropriation unless the procedures below for “lapse” are followed. If you do not want the encumbrance to roll, you must make a manual entry on the PORL table. Instructions are listed below.

If you plan to roll your encumbrance document, please be aware some errors may still occur in this modification and roll process. These errors are primarily due to coding problems that are under the control of the agencies. Examples include appropriation codes not being active, expense budgets not being active, missing GVAL entries, grants closed, etc. It is essential that agencies do everything possible to ensure that the codes necessary to roll encumbrances into the new year are active and available. Errors in the roll process require a significant amount of time and effort to correct and should be avoided, if at all possible.

The process to roll encumbrance documents for agencies using EPS and for non-EPS agencies have some common elements and some differences. Those common elements and differences are discussed below.

##### Common Elements to Both Processes:

The Purchase Order Roll Table (PORL) lists every open purchase order on the open item tables: OPPH and OPPL for EPS documents/OPOH and OPOL for non-EPS documents. These tables are organized by budget fiscal year, agency, and purchase order number. Agencies have the opportunity to determine which purchase orders will rollover and which will lapse. This is accomplished as follows.

Roll - To roll a purchase order enter either an “R” (roll) in the ROLL ACTN field on the PORL table or leave the field blank. Since the system-wide default is to roll purchase orders, leaving the field blank is the simplest option. The process for generating the new year transaction is different for EPS than for non-EPS and is discussed below.

Lapse - To lapse a purchase order enter an “L” (lapse) in the ROLL ACTN field on the PORL table. Lapsed purchase order documents will be reduced to zero in the old year, thereby reducing the encumbrance and reserve for encumbrances. The system will not generate new year purchase order documents.

The system will automatically lapse any purchase order if the vendor associated with that purchase order is on hold. System edits will block any attempt to enter an “R” in the ROLL ACTN field on the PORL table if the vendor is on hold. A vendor hold indicator is on the PORL table for reference.

Two reports are generated by the modification and roll process. The FYE01 reports all pre-encumbrances that were modified to zero by the system. It reports both RQ and RX documents. The FYE02 reports the disposition of each open FY08-09 encumbrance document

(PC, PD, PG, PO, OE and SC documents). This report indicates whether the document has lapsed or rolled.

A daily version of the FYE02R (Report ID = FYE02RYE) will be available on INFOPAC from July 1 - 17. This report should be reviewed often to assist in determining the purchase orders that will roll and those that will lapse. The report will be generated every night until all of the FY08-09 purchase orders have been closed.

The final version of the FYE02R report will be generated the night of July 17. This is the version of the report that will be stored on INFOPAC for five years. The daily version will be archived off of INFOPAC on a weekly basis.

### **Unique Features for Extended Purchasing Agencies:**

The EPS purchase order roll process will be as follows:

1. The system will read the "ROLL ACTN" field on the PORL table. If the purchase order is marked to lapse, a zero-dollar payment voucher will be created and processed through COFRS in the old year. These documents will accept automatically without any action from agency personnel. The document number will begin with PV 999. The actual PV document number will appear on the FYE02R report.
2. If the purchase order is to roll into the new year, the system will create a roll over transaction (RO document). This transaction is created and posted to the transaction suspense file (SUSF). If the necessary budget and account coding are in place and active, the RO document will accept automatically without action from agency personnel. If the coding is not in place and active, the RO will reject. The RO is not included in any security group that would allow a user to change or delete the document. So to correct the errors, the agency must establish the account coding that exists on the rejected RO document (i.e., activate an appropriation code, create a GVAL entry, process an expense budget, etc.). After the errors are corrected, the agency should contact the COFRS help line at 303-239-4357, Option 2 to get the RO document processed.

If an EPS agency wishes to change the coding on an encumbrance, the change must be made prior to the roll process. These changes can be made by using the EPS purchase order roll account code table (PORA). Entries into PORA must be completed prior to July 17. The process to change an account code is as follows:

- ♦ Go to the PORA table. This table displays all open EPS purchase order documents including the detail account codes.
- ♦ There are two account code lines for each purchase order. The first line contains the codes on the purchase order as it is in the system in the old year. This information comes from the open purchase order line table (OPPL). This set of codes is protected and cannot be changed.
- ♦ The second line is initially blank. To change the encumbrance account coding for the new year, the new account coding string must be entered in this second line. If any code is being changed in the string, the whole string must be entered here.
- ♦ The purpose of this table is to change account codes on existing lines. The table is not designed for, nor will it allow for, splitting an existing accounting line into multiple lines.
- ♦ The old codes will be used to modify the old year encumbrance to zero. The new codes will be validated against new year codes and the new codes will appear on the OPPL table after the roll process is completed.
- ♦ All codes entered on the new year line on PORA must be valid in the new fiscal year. For example, if a new appropriation code is entered, it must already be on the APP2 table

for the new fiscal year. In order for the RO document to process, the appropriation code must be activated by an AP document. The AP document must be processed before the roll occurs on July 17. The RO document edits will look for active appropriation codes.

- ♦ The system will read the PORA table during the roll process to determine if there are any changes in the account code structure. Since the system needs the new structure on July 17, the changes MUST be identified and entered onto PORA before July 17. Changes made after that date will not be taken into account in the roll process.
  - ♦ A flag has been added to the PORL table that indicates a change has been made to the account codes on the PORA table.
3. For all PGs (price agreement document) on the PORL table, a valid entry must exist on the PASM (price agreement summary) table and the PAVC (price agreement vendor/commodity) table in FY09-10 in order for the RO document to accept in the new year. If the price agreement on the FY08-09 PG document is not valid in FY09-10, the PG document should be flagged to lapse (L) on the PORL table and a new PG document entered in FY09-10 for the new price agreement. Without valid entries in PASM and PAVC, the RO document will reject.
  4. All EPS purchase order documents and their disposition will be reported on the FYE02R report.

#### **Unique Features for Nonextended Purchasing Agencies:**

The roll/lapse of non-EPS documents (PO document only) works essentially the same as for extended purchasing documents with some subtle differences.

1. The system will read the “ROLL ACTN” field on the PORL table. If the purchase order is marked to lapse, a modify purchase order document will be created and automatically accepted through COFRS. The agencies do not have to do anything to get the old year transactions to process, unless there is an error of some type. These modify transactions will be batched. The Batch ID will be identified with the term “old” as the first three characters of the batch number. Agencies need to review the COFRS suspense file (SUSF) on the first Monday after Period 12 close to determine if all modify transactions in “old” batches have accepted.
2. If the purchase order is marked to roll, the system will perform a series of functions:
  - ♦ Create a modify transaction for the old year as discussed immediately above.
  - ♦ Purge the open item tables (OPOH and OPOL) of all coding for transactions that will roll into the new year. This is done so that the new transaction can be processed and posted to the tables. Historical information such as previous references will be lost. The purge is necessary so that new transactions with the same document ID will accept. (The system cannot handle duplicate records.)
  - ♦ Create new year transactions that are identical to the PO document that was just lapsed. These new year transactions will be batched and can be identified by the term “new” as the first three characters of the batch number. These transactions will be posted unapproved to SUSF and made available for agency action.

3. Agency staff can then go to SUSF, call up the document, and make any changes that may be required and approve the document. The transaction will be processed as any other PO document. Once the new transaction is accepted, the OPOH and OPOL table records will be created in the normal manner. Once again, there will be no historical information on the table. The system views this as a totally new record. If it is determined that the PO document is no longer needed, it can be deleted as any other unprocessed document.
4. All open nonextended purchasing purchase order documents and their disposition will be reported on the FYE02 report.