



# The Connection

A QUARTERLY NEWSLETTER FROM OFM REPORTING NEWS & INFORMATION ON STATEWIDE ACCOUNTING

## Another Successful CAFR Season!

The Office of Financial Management is pleased to present the 2011 *Comprehensive Annual Financial Report (CAFR)*. We invite you to view the CAFR online at: <http://www.ofm.wa.gov/cafr/2011/default.asp>.

In this year's CAFR, we implemented two new accounting and reporting standards issued by the Governmental Accounting Standards Board (GASB): Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* and Statement No. 59, *Financial Instruments Omnibus*. Implementation of GASB Statement No. 54 was very resource intensive. In addition to the work effort required by the Statewide Accounting staff, it was a significant workload on the Accounting Portfolio team at the Department of Enterprise Services as well as agency staff.

Because of your diligence in meeting the CAFR calendar deadlines, we received our audit opinion on November 22nd. We appreciate all the time and effort that the fiscal staff at each state agency devoted to closing the fiscal year and providing financial data for the CAFR.

Thank you all – we couldn't have done it without you!



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## Heads Up...Fiscal Year 2012 Deadlines Are Moving Up!

While we are justifiably proud of producing our *Comprehensive Annual Financial Report (CAFR)* in 145 days, there is a continued push on the part of the financial community for even earlier financial information. As we have previously reported, the Municipal Securities Rulemaking Board has issued pending voluntary guidelines that call for the filing of financial information within 120 days by 2014.

At this point, we do not know if 120 days is realistic for Washington. However, we'd like to try to whittle a few more days off our schedule. We are currently planning to publish the fiscal year 2012 CAFR by November 15th. In order to accomplish this goal, your adherence to the year-end closing schedule is key. The fiscal year 2012 Closing Schedule can be found online at: <http://www.ofm.wa.gov/resources/yearend.asp>.

Interagency billings sent out	July 23, 2012
Phase 1 Accruals	July 31, 2012
Phase 2 Agency adjustments completed and State and Federal disclosure forms due	Sept. 7, 2012
State Financial Disclosure Certification is due	Sept. 21, 2012
Federal Assistance Certification is due	Dec. 7, 2012

Every agency is important in an earlier closing schedule. Please look at your year-end processes and identify those where a process can be streamlined. The Statewide Accounting staff continues to look for ways to improve the efficiency of the CAFR production. We welcome any and all of your ideas for a successful faster CAFR.

If you have any questions or comments, please contact Wendy Jarrett at 360-725-0185 or [wendy.jarrett@ofm.wa.gov](mailto:wendy.jarrett@ofm.wa.gov).

## 2011 Audit Resolution Report Issued

The *Audit Resolution Report* was issued to the Legislature in December 2011.

This report summarizes the corrective actions taken by state agencies to resolve exceptions to specific expenditures or financial transactions reported in audits performed by the State Auditor's Office (SAO).

The *Audit Resolution Report* includes resolution of audit exceptions reported in conjunction with regularly scheduled individual agency post audits, the statewide single audit, as well as other special SAO reports. This year's report includes 68 exceptions, one of which related to fraud. It also includes SAO recommendations and follow-up activities associated with one agency special report and two statewide reports focused on specific topics.

We acknowledge agency efforts in assisting us in the compilation of this report and invite you to view the 2011 *Audit Resolution Report* at: <http://www.ofm.wa.gov/auditresolution/2011/default.asp>.

If you have any questions, please contact the OFM Accounting Consultant assigned to your agency.

## SAAM New Year's Update

Several chapters in the *State Administrative and Accounting Manual* (SAAM) were recently revised effective January 1, 2012.

As many of you know, the Washington State Legislature passed Engrossed Substitute Senate Bill (ESSB) 5931 which eliminated the Departments of General Administration, Information Services, Personnel and the Public Printer. The functions performed by these agencies as well as some performed by the Office of Financial Management were assigned to the newly created Department of Enterprise Services and Consolidated Technology Services, with the Office of Financial Management assuming some as well in the newly created Offices of the Chief Information Officer and State Human Resources Director. With exception of certain policies as noted below, agency references in SAAM were revised throughout the entire manual to reflect these changes.

Because of pending changes that may occur during the upcoming legislative session, the personal and client service contract policies in Chapters 15 and 16 were not revised to reflect the ESSB 5931 agency changes. However, the authority for these policies now lies under the new Department of Enterprise Services.

Last summer the state did not adopt the mid-year increase to the mileage reimbursement rate for privately owned vehicles (POV) announced by the Internal Revenue Service (IRS). While the IRS is maintaining the increased rate into calendar year 2012, due to continued economic concerns, the state is retaining its current POV mileage reimbursement rate of \$0.51.

Two new general ledger (GL) codes (5190 and 5290) are now available for reporting unearned revenue. Previously, unearned revenue was required to be reported under the deferred revenue GL codes (5192 and 5292). All unearned revenue will be required to be reported under the new GL codes by fiscal year 2012 year end. SAAM subsections 85.85.24 and 85.85.25 provide further information.

For a complete list of key changes in the January SAAM update, refer to OFM Directive 12A-01.

All SAAM policies, directives, technical corrections, and superseded policies are available online at: <http://www.ofm.wa.gov/policy/default.asp>.



## Kick-off of the Time, Leave, and Attendance Project

The 2011 Legislature provided initial funding for an enterprise time, leave, and attendance system that integrates with the state's Human Resource Management System (HRMS). The funding for this biennium should allow for the acquisition of the software and the implementation in two pilot agencies. Roll out to the rest of state government is expected to occur in fiscal year 2014. The project will be conducted as a partnership of state agencies with the direction and support of the Office of Financial Management (OFM) and the Department of Enterprise Services (DES).

OFM and DES have selected a full-time project manager to initiate the project for the Time, Leave and Attendance (TLA) system. Work is underway to do the foundational work to establish the project, such as set up the project governance structure, draft a project charter building an initial project plan, and develop a communication and stakeholder involvement plan. The official kick-off of the TLA project was on December 5, 2011.

Two agencies, the Washington State Department of Transportation (WSDOT) and the Department of Ecology, have been selected to serve as pilot agencies, though the project will provide opportunities for all agencies to be involved. This project will meet many of the goals outlined in the 2009 Time, Leave and Labor Distribution (TLLD) Feasibility Study ([http://www.ofm.wa.gov/roadmap/tlld\\_feasibility\\_study.pdf](http://www.ofm.wa.gov/roadmap/tlld_feasibility_study.pdf)), which was a collaboration between the WSDOT, Department of Natural Resources, Department of Personnel, and OFM.

Stay tuned for more details. In the meantime, if you have any questions or would like additional information, please contact Heidi Jones at 360-725-0200 or [heidi.jones@ofm.wa.gov](mailto:heidi.jones@ofm.wa.gov).

## Grants Management

In October 2011, the State Auditor's Office (SAO) released an audit report on state grants. Based on the results of the audit, SAO recommended that the Office of Financial Management should develop a clear definition of state grants and provide guidance on grants management to help ensure consistency across state agencies.

In response to these recommendations, we have initiated research into best practices in grants management. Additionally, we are putting together a workgroup of experts from state agencies in the area of grants and contracts management to formulate guidance, develop tools, and identify resources for grants management. The workgroup will establish a working definition of grants for purposes of developing guidance and will address key areas of grants management such as risk assessment, monitoring, documentation and overhead allocation.

We are currently looking for volunteers to serve on the workgroup. If you are interested in participating, please contact Wendy Weeks at 360-725-0182 or [wendy.weeks@ofm.wa.gov](mailto:wendy.weeks@ofm.wa.gov).



## Open Checkbook Update

The public views transparency as fundamental to accountability. Most states, including Washington, have transparency websites. Washington's transparency website has for some time provided access to a wealth of information related to budgets, spending, revenue, state employee salaries, and contracts. As a result of the Open Checkbook project, the website now includes open checkbook information.

We sent letters to fiscal officers in June and August explaining the first two steps in the open checkbook project. The first step was for each agency fiscal officer to get a username and password and look at agency data. The second step was for agencies to provide us with specific information about payments exempt from disclosure.

Using the information gathered in step two, the third step was to work with agencies to be sure payments exempt from disclosure are coded or handled in such a way to exclude them from the open checkbook. We also worked with legal counsel to prepare the disclaimer that describes what is and is not included in the checkbook.

With the preparation done, the open checkbook went live the first week of January 2012, showing payments made on or after December 15, 2011. Payments prior to that date will not be included in the checkbook. The checkbook was live in time for the 2012 annual evaluation of the [fiscal.wa.gov](http://fiscal.wa.gov) website by US PIRG, the rating organization.

As a reminder, the data that is disclosed is limited to certain AFRS payment transactions that have a subobject. This means revenue refunds coded to a revenue general ledger code are not included.

The checkbook discloses the following information about each payment: agency name, month and year of disbursement, vendor name, subobject title, and payment amount. The checkbook does not disclose payments coded to:

**Objects:**

- A - Salaries and Wages
- B - Employee Benefits
- M - Interfund Operating Transfers

**Subobjects:**

- NA - Direct Payments to Clients
- NF - Workers' Compensation Payments
- NH - Public Employee Benefit, Basic Health, and Community Health Service Payments
- NT - Pension Refund Payments
- NU - Pension Benefit Payments

Note that several N\* subobjects including NB Payments to Providers for Direct Client Services and NZ Other Grants and Benefits are included. To be sure payments are appropriately reported, we cannot stress enough the importance of proper payment coding according to the definitions in the *State Administrative and Accounting Manual*.

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There are three additional key points about the checkbook. First, only original payment transactions are displayed. JVs to correct or cancel a payment are not displayed. Because of this, we reiterate the importance of proper payment coding. Second, each credit card payment shows a line for each subobject and the bank in the vendor name. Further credit card purchase breakdown is not available. Third, each payment made to replenish petty cash shows a line for each subobject and the payee on the replenishment warrant in the vendor name. Further breakdown of petty cash reimbursements is not available.

More information is available on the Open Checkbook resources page on the Office of Financial Management's website at: <http://www.ofm.wa.gov/resources/checkbook.asp>.

If you have comments about the Open Checkbook website itself ([fiscal.wa.gov](http://fiscal.wa.gov)), such as the extract features or report layout, choose the "Contact us" tab at the bottom of the [fiscal.wa.gov](http://fiscal.wa.gov) home page. It will direct you to a page where you can send an email to the Legislative Evaluation & Accountability Program (LEAP) Committee. The LEAP Committee is very responsive to feedback.

If you have any questions about the checkbook data, contact Kim Thompson at 360-725-0224 or [kim.thompson@ofm.wa.gov](mailto:kim.thompson@ofm.wa.gov).

## 2012 Upcoming FREE Audio Conferences

The Association of Government Accountants (AGA) - Olympia Chapter, the State Auditor's Office, and the Financial Management Advisory Council (FMAC) are co-sponsoring a series of FREE audio conferences.

Date	Topic
Jan. 11	Getting a Handle on Internal Controls
Feb. 8	The New Stewardship Imperative - Federal Financial Management at the Crossroads
Mar. 7	Data Mining to Prioritize Investigations of Contract Fraud
Apr. 18	Find Strengths in Numbers: Sampling Techniques to Improve Financial Audit, Control, and Program Performance
May 9	Carlo Ponzi or Bernard Madoff - Who Was the Bigger Villain?
May 23	Ethical Dilemmas - Recognizing, Analyzing and Resolving Situations Where There are Two Right Choices
June 6	Performance Management

All audio conferences are scheduled for 11:00 am to 12:50 pm (PST). 2 CPE credits are offered for each audio conference.

For audio conference locations and to register, visit the AGA-Olympia Chapter's website at: <http://www.aga-olympia.org>.

## IT Cost Coding Revisted

In 2010, Engrossed Substitute House Bill 3178 was signed into law requiring the Office of Financial Management (OFM) to institute a method of accounting for information technology-related (IT) expenditures. In response to the bill and after a great deal of stakeholder work, we initiated the requirement that agencies record IT expenditures in the Agency Financial Reporting System (AFRS) using project type codes X and Y.

We are beginning a mini-project to examine project type X and Y data reported in AFRS. Some of the areas we are looking into include:

- How do salary and benefit costs (objects A and B) compare to the number of IT full-time equivalents in an agency?
- There are some subobjects that should almost always be IT costs (JQ – Software, for example). Are these subobjects correctly being coded using project type X and Y?
- There are other subobjects that should almost never be IT costs (NA – Direct Payments to Clients, for example). Are these subobjects being coded without project type X and Y?
- Is it appropriate that certain agencies haven't reported any project type X and Y expenditures?

Your OFM Accounting Consultant may be calling you if questions come up when we look at your agency's project type X and Y expenditures. Our goal is to improve our understanding of the data, its accuracy and its usefulness to the Legislature.

If you have specific questions about this effort please contact your assigned OFM Accounting Consultant or Bruce Gorsky at 360-725-0221 or [bruce.gorsky@ofm.wa.gov](mailto:bruce.gorsky@ofm.wa.gov).

## Eliminating Optional Subobjects on Payment Transaction Codes

In the last three issues of *The Connection*, we talked about our plan to eliminate optional subobjects for all payment transaction codes (TC). The goal of this effort is to improve payment reporting. So, even though the proposed 3% withholding requirement has been repealed, we are moving forward with this change because it benefits other payment reporting.

The combination of a subobject and a vendor type on payment transactions is used as follows:

- **Internal Revenue Service (IRS) reporting.** To determine which transactions are subject to 1099-MISC reporting, and to assign the appropriate IRS box number.
- **Office of Minority and Women's Business Enterprises (OMWBE) reporting:** To determine which transactions to include in the participation base for OMWBE reporting, and to identify and flag OMWBE exceptions.
- **Transparency.** To determine the transactions to display in the Open Checkbook on the [fiscal.wa.gov](http://fiscal.wa.gov) website.

The original implementation date of January 1, 2012, has been extended to allow agencies more time to transition. Effective February 1, 2012, all expenditure-related payment TCs will require a subobject and non-expenditure-related payment TCs will not allow a subobject.

A detailed document that provides a list of all the TCs that are changing, new TCs that have been added, and the related variable general ledger codes is available on the Enterprise Payment Services resources page on the Office of Financial Management's (OFM) website at: <http://www.ofm.wa.gov/resources/eps.asp>.

We encourage all agencies to begin their transition now rather than waiting until February 1. Please address any questions about this change to your assigned OFM Accounting Consultant.



## Upcoming Changes to Enterprise Reporting

Early in 2012, some of the reports in Enterprise Reporting (ER) will be affected as a result of the Enterprise Payment Services (EPS) project. The EPS project team is modifying the existing 950 record layout. One of the key changes to the 950 layout is a change to batch types.

Batch Types WW (Warrant Wrap), WC (Warrant Cancellation), and WS (Warrant SOL) will be eliminated. In their place, these transactions will be identified by a new field titled "Transaction Type" as follows:

Description	Batch Type (old)	Transaction Type (new)
Warrant Wrap	WW	B
Warrant Cancellation	WC	G
Warrant SOL	WS	H

The batch type for warrant wrap transactions posted after the change to the 950 record layout is implemented will be the same as the originally posted batch type. Agencies will be able to identify which transactions are related to the warrant wrap by looking at the transaction type instead of the batch type. For example, if an agency uses Batch Type AP for payments to vendors, then the warrant wrap transactions will also post with Batch Type AP and Transaction Type B. The batch type will not be affected for transactions posted prior to the 950 record change; however, the new transaction type for warrant wrap, cancellation and SOL will be populated.

Several ER reports will be impacted by these changes. In order to reduce the number of reports requiring modification, many of the "canned" ER reports that can also be produced using "flexible" reports will be discontinued. For a list of the reports to be eliminated and instructions on how to re-create them using flexible reports, refer to the EPS resources page on the Office of Financial Management's website at: <http://www.ofm.wa.gov/resources/eps/changes-to-ER.pdf>.

If you would like to know more about Enterprise Reporting, below is a list of the classes currently being offered:

- Enterprise Reporting Financial Reports – Intro/New Users
- Enterprise Reporting Financial Reports – Advanced Users
- Enterprise Reporting: Introduction to Web Intelligence (AFRS Financial Queries)
- Enterprise Reporting Web Intelligence – Advanced Users

For a current list of class dates and times, visit: <http://www.ofm.wa.gov/training/default.asp>.

More information will be forthcoming as we approach the implementation of the changes to ER reports. If you have any questions, please contact:

Department of Enterprise Services  
AFRS Helpdesk  
Phone: 360-407-8182  
Email: [afrshelpdesk@ofm.wa.gov](mailto:afrshelpdesk@ofm.wa.gov)

## EPS Project Update

We have been reporting on the Enterprise Payment Services (EPS) project in *The Connection* since EPS was launched by the Office of Financial Management (OFM) last year. The project is making steady progress. Below is a summary of activities the EPS project team is currently focusing on.

### Repeal of 3% withholding

On November 21, 2011, the President signed the “Three Percent Withholding Repeal and Job Creation Act (HR 674)” which repeals the three percent (3%) withholding requirement. While back-up and foreign withholding were initially within the scope of the EPS project, with the repeal of the 3% withholding requirement, it is not cost effective to pursue automation of any Internal Revenue Service (IRS) withholding.

As complying with the IRS 3% percent withholding requirement was only one of the goals, the EPS project is moving forward on other activities as noted below.

### Payees with no Taxpayer Identification Number

Payees (vendors) without Taxpayer Identification Numbers (TINs) will not be allowed in the payee database. However, sometimes agencies have legitimate business reasons for making certain payments to payees without a TIN or without a payee (vendor) record. These are generally one-time payments that are not subject to IRS reporting. The current process is to use a pseudo vendor number (V0D0 or V0D1) for these types of payments. Pseudo vendor numbers are being eliminated and a new field (exception code) will be required when making these types of payments.

### Exception codes

Exception codes were placed into production on December 14, 2011. Exception codes can be used with or without a payee (vendor) number, but cannot be used with a pseudo vendor number. An exception code table has been developed and is now available so agencies can begin to transition away from using pseudo vendor numbers. The following exception codes have been established and can be viewed on the Agency Financial Reporting System (AFRS) screen TM.1.4 – Payment Exception Code Table:

Exception codes	Examples	Limited to:
01 - Refunds	Payments for over-collected revenue or deposit refund.	Certain general ledger (GL) codes
02 - Emergency Payroll & Related 3rd Party Payments	Emergency payroll, reissued payroll and payroll-related third party payments.	Account 035, GLs 1324 or 51xx
03 - Non-Employee Reimbursement	Non-employee travel reimbursement or prescription reimbursement to a retiree.	Certain subobjects
04 - One-Time Direct Grant Payments to Individuals	Payments to victims of a natural disaster.	Subobjects NA and NZ
05 - Other Payees with no TINs	Payments to foreign vendors not required to have a TIN and payments requiring backup withholding (vendors who are required to supply a TIN but do not).	Certain objects

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Agencies need to complete the following transition activities, if applicable:

- **Financial Toolbox templates.** If your agency uses pseudo vendor numbers, you need to get and use the most current copy of the Financial Toolbox template with the exception code field, as well as review and update any standard templates.
- **Agency payment and accounts receivable systems.** These systems may need to be modified to send or accept the new exception code. A new exception code field has been added to the AFRS 950 layout. (Position 801, 2 bytes, numeric only.)

The following AFRS reports have been modified by the Department of Enterprise Services (DES) to show the exception code field:

- DWP8001 – AFRS REJECTED TRANSACTIONS REPORT
- DWP8002 – AFRS ERROR REPORT
- DWP9001 – AFRS-OPER/CON-DT-TABLE MAINT RPT
- DWP9003 – AFRS-OPER/CON-TABLE MAINTENANCE RPT
- DWP91001 – ONLINE FILE BATCH DETAIL REPORT
- DWP91003 – ONLINE ERROR REPORT

The project team plans to modify one or more Enterprise Reporting (ER) standard reports to display the exception code field so agencies can monitor usage. In the meantime, the exception code field is available in ER Web Intelligence (Adhoc).

On July 1, 2012, pseudo vendor numbers V0D0 and V0D1 will no longer be valid and agencies will be required to use a valid exception code to make payments to payees without a TIN or without a payee (vendor) record. Therefore, we encourage you to make the transition to using exception codes at your earliest convenience.

If you do not see an exception code that fits the type of payment you are making, please contact your assigned OFM Accounting Consultant. For technical assistance, please contact the AFRS helpdesk at 360-407-8182 or [afrshelpdesk@ofm.wa.gov](mailto:afrshelpdesk@ofm.wa.gov).

### **Decommissioning the Disbursement Reporting System**

While the Disbursement Reporting System (DRS) and the 1099 system will be available to process IRS 1099-MISC forms for 2011, the extract of payment data to DRS will stop January 1, 2012. DRS will be decommissioned in 2012, after which agencies will no longer have access to the system. The EPS project team is working on modifying the current 1099-MISC reporting system.

### **New interest and ownership features**

The EPS project team has devised solutions for assigning interest in vendor/payee records and ownership of client records.

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The “interest” feature allows agencies to identify and select vendors/payees that are of interest to them. Agencies that have their own payment systems and need to crosswalk statewide vendors/payees back to their own systems or agencies will find this feature useful. Agencies can then run “Statewide Vendor” reports in ER Web Intelligence for vendor/payees with the interest indicator. This eliminates the need to request a download of the entire statewide vendor table.

The “ownership” feature is a short-term solution that provides an ownership field in AFRS. The Statewide Vendor team at DES is responsible for manually adding and maintaining the ownership field in client records based on the information they receive from the owner agency. The tentative long-term solution is to provide the owner agency with functionality to automate the update of client records.

### **Payee portal**

The EPS project team continues to work on the implementation of the payee portal:

- **Portal 1 - Statewide Vendor Unit Administration.** This application will replace the mainframe vendor management screens and add new functionality such as activity logging and viewing payment history in one place.
- **Portal 2 - Agency Access.** This application will provide agencies with view access to vendor management screens. Agencies will also be able to manage their “interest” in vendors through this application.
- **Portal 3.** This application provides payees the ability to register on the statewide payee file, manage their business profile and view their payment history. This replaces the current paper based registration process as well as providing new functionality.

The current projection is that Portal 1 and 2 functionality will be available by late spring/early summer.

### **950 record layout**

The EPS project team continues to work on the changes to the AFRS record (referred to as the 950 record) layout. The current schedule provides for a completion date of early April 2012. Some items may be completed sooner.

The changes to the 950 record layout are technical in nature, but will eventually affect every agency that sends files electronically from an internal agency system to AFRS. Even agencies that do not make payments through AFRS will need to modify their interface files. Thus, it is imperative that fiscal offices communicate with their respective information technology (IT) groups to ensure that IT staff have the necessary information to make the changes. Since these are technical changes, the AFRS support team (now part of the DES) will provide the details of the changes and will support agency testing of the changes to their interfaces.

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There are two major components of the 950 record layout changes:

1. **Changes to the record key.** The record key is the transaction identification that is unique for each AFRS record. The format of the record key is changing with an estimated completion date of April 2012. Agencies will be given sufficient time to modify their interface files once the changes are available in AFRS.

Noticeable results of this change are: (1) the elimination of certain batch types (WW, WC and WS); (2) implementation of the new transaction type\* field; and (3) the associated changes to batch type security, reporting, and files received from AFRS. Refer to page 7 for details on batch types.

\* Transaction type replaces the batch type functionality that indicates the type of transactions in the batch, such as warrant wrap or cancellation.

2. **Other changes to the 950 record layout.** Additional changes to the record layout added new fields, such as the exception code. These changes have already been made in AFRS. Refer to page 8 for details on exception codes.

### Training and communication

The EPS project team continues to look for opportunities to inform agencies about upcoming changes. The first EPS workshop was held on November 8, 2011. Approximately 150 people attended and we received very positive feedback. We are planning additional workshops in the coming months.

We have been using *The Connection*, Listserv, email, user documentation, remittance advices, U.S. mail, and websites to help disseminate information. If you know someone who should be receiving updates and information on the EPS project, please encourage them to sign up for the AFRS Listserv or visit the EPS resources page on the Office of Financial Management's website at: <http://www.ofm.wa.gov/resources/eps.asp>.

If you have questions or would like more information, please contact Ann LaRue at 360-725-0222 or [ann.larue@ofm.wa.gov](mailto:ann.larue@ofm.wa.gov).

