# September 2011 Webinar Questions & Answers

## Condensing Quarterly Close

1. When will the Quarterly reports be available to agencies? How long will agencies have to review and submit final uploads?
***Answer: Monthly uploads are due by the 18$^{th}$ of the following month. BCFTA will issue preliminary quarterly reports following the eighteenth day of the month following the last month of the quarter. After receiving the preliminary reports agencies have 5 business days to upload any adjustments/and or corrections. Once the 5 day period is closed BCFTA will issue final quarterly financial statements. Agencies should ensure they have uploaded as much data as final as possible by the 18$^{th}$ upload. This includes SSRMS; COF; Certification of Local Match; and Post Allocated Adjustments. The QuIC+/ACRS+ reports should be accurate and used as a resource for agencies to review data prior to the 18$^{th}$. Any final adjustments can be made during the 5 day adjustment period.***

2. Would it be possible for BCFTA to post preliminary quarter close reports in Control D rather than counties waiting to receive them from BCFTA via email?
***Answer: BCFTA does not issue or generate Control D reports. BCFTA will continue to issue reports via the CFIS Distribution procedures.***

3. Can BCFTA inform counties in advance when the reconciliation/closeout will occur so we can plan our cash draws accordingly?
***Answer: It is our goal to complete the reconciliation/closeout process as quickly as possible. We will continue to issue the CFIS alerts regarding quarterly timelines.***

4. Does ODJFS plan to complete Adjusted Cash Balance reports for counties?
***Answer: "Adjusted Cash Balance" reports are no longer being completed as BCFTA no longer closes fiscal reporting on an annual basis.***

5. Will there be a change to the grant numbers so that the CDJFS can adjust for the collections and refunds rather than waiting for the state to do this?
***Answer: There are no immediate plans to make this possible. Agencies should reduce draws on other grants to offset refunds and collections during the quarterly reconciliation process.***

## Quarterly Financial Statements

6. Why do agencies need to input a beginning cash balance into QuIC+/ACRS+ for the month of July?
***Answer: Quarterly financial statements will automatically present beginning and ending cash balances based on activity uploaded for the month. To ensure the systems are working with correct balances, agencies need to verify and input its cash balance at the beginning of July as a starting point. QuIC+ users will need to enter this balance only for the beginning of July. (the period of time from January through June was only a test period.) The system will calculate the beginning balances going forward. ACRS+ users will need to enter the beginning cash balance***

***each month. Both systems will automatically calculate the ending balance. The ending balance of one month should always equal the beginning balance of the following month. It is critical that agencies process allocations in chronological order for each month of the financial quarter prior to uploading data into CFIS. Maximus has designed systematic controls to alert agencies if they are attempting to process allocations for months in which the previous month has not yet been allocated.***

7. If a county has PET, will the monthly financial statement still be available?
***Answer: PET reports should not be impacted by the change of CFIS's financial statements to a quarterly report from a monthly report. Counties may want to check with MAXIMUS to ensure the continued availability of the monthly financial statements.***

8. Are the monthly certification forms still going to be available for us to use internally?
***Answer: The certification forms will now be posted on line as quarterly forms. However, an agency can create its own version of the form to use internally to monitor and reconcile activity on a monthly basis.***

9. Has the Auditor's Association been made aware of the change to quarterly verses monthly?
***Answer: The main change to the financial statements is that a quarterly certification is submitted to ODJFS rather than a monthly certification. However, the quarterly certification includes activity for each month versus an individual monthly certification. The auditor's role does not change. However, agencies will want to notify their county auditor of the changes to the process.***

10: What would be an example of an Adjustment on the Financial Statement?
***Answer: An example of an Adjustment on the Financial Statement is a post-allocated adjustment. However, post Allocated Adjustments do not involve cash and should always net to zero. The inclusion of this component within the financial statements is to ensure that they do net to zero. If a statement has activity on this line other than zero, it is an indication that something is not correct within the uploaded data related to adjustments. This would be an alert to the agency that adjustments are not balanced and a correction needs to occur prior to the final close for the quarter.***

11. Does the PAA adjustments that ODJFS creates for the SS-RMS certification appear on the adjustments line for the financial statements?
***Answer: The post allocated adjustments created as a result of the SSRMS Certification, COF, and Certification of Local Match net to zero. So, yes the adjustments will be taken into account for the adjustments line but since they should always result in zero, there should not be an actual amount on the adjustments line resulting from these PAA's.***

12. What happens if a receipt is coded as a negative expense (i.e., we are getting a receipt back from a previously issued PRC expense). The receipt is coded to the same coding as the original disbursement, except as a negative transaction. Since it is a disbursement code where will it show up on the financial statement, under revenue or expenses?
***Answer: In this example, the receipt reduces expenses and will be accounted for as part of the calculation for the expenses (disbursements) line. The actual transaction will be a receipt in the local system. The auditor/fiscal agent will need to net the CFIS revenues (receipts) and***

***expenses (disbursements) to reconcile to its records in total. The auditor/fiscal agent also needs to certify the beginning and ending cash balance calculated on the CFIS report to its records.***

13. Why is the July month in the middle of the form?
***Answer: The months on the financial statements were out of sequential order on the draft copy presented at this webinar. This is being fixed and the actual reports will present data in the proper order of the calendar months.***

14. Has the Certification sheet language changed since our last regional meeting? Our Auditor had suggested some other language for Auditors.
***Answer: The certification language changed following the July-September Quarterly Fiscal meetings as a result of comments from the meetings and subsequent follow-up by local agencies with local county auditors. Please direct any further concerns to your fiscal supervisor.***

15. How will agencies receive the new financial statements?
***Answer: The new financial statements will be issued to agencies via CFIS distribution. A preliminary report will be provided with the preliminary CFIS reports and a final report will be issued with the final CFIS reports for the quarter.***

16. 2827s have always been a balancing tool for use between county auditor and the agency. If BCFTA is generating the report based on QuIC+ uploads, the reported expenditures and revenues will not balance to county auditor or agency PET since QuIC+ nets expenditures. For example, receipts for 705 will reflect as a negative expenditure on the QuIC+ side. Is this 2827 report now a CFIS to QuIC+ balancing report?
***Answer: The financial reports are still being utilized as a reconciliation tool between the agency's/area's local system and the CFIS uploads. The generated report will provide agencies and areas the data as it is uploaded based on account coding. BCFTA realizes that there may be times when transactions are coded differently in CFIS than they are processed through the local system. The County Auditor or Local Fiscal Agent will be certifying that the beginning and ending balances agree with the local system and the net transactions (receipts less disbursements plus or minus adjustments) also agree with the local system in total.***

17. Are cash balances supposed to be correct in the WIA Fund for sub-areas?
***Answer: WIA cash balances are reported to BCFTA by the Area's fiscal agent, not sub-areas. Each sub-area should consult with its local area to determine how it wants to verify the sub-area's cash balance.***

18. It would be nice if accruals and obligations noted it was monthly since the auditors/monitors are used to seeing cumulative balances. Or better yet, a place for us to show cumulative balances.
***Answer: The quarterly financial reports financial activity for the period is based on monthly expenditure uploads. At this time, the new 01992 reports will not have a place for cumulative accruals and obligations. However, the instructions for the 1992 clarify that they are only monthly totals.***

19. When you say the Area's fiscal agent for WIA does that mean the fiscal agent in the County or from the WIA Area fiscal like Area 7?

***Answer: 01992 reporting is certified by the fiscal agent of the WIA area, not the sub-area.***

20. The WIA statements will not need to be certified by the county auditor?
***Answer: 01992 statements are to be certified by the area's fiscal agent and Executive Director. The county auditor would only certify the 01992 report if it is the fiscal agent of the area.***

**Negative Draws/Zero Vouchers**

21. How do negative draws and zero vouchers affect counties when completing their 2011 Federal Schedule for the State Auditors?
***Answer: The Federal Schedule should not be impacted by cash draws, as it only reports federal expenditures and receipts. Zero vouchers are both positive and negative adjustments to cash draws and can affect both Federal and GRF grant lines.***

**ERIP/Lay-Offs**

22. Has protocol been established for Counties to contact Fiscal Analyst vs. Fiscal Supervisors when completing ERIP or Lay Off adjustments?
***Answer: Fiscal Analysts are working with agencies to review and record costs associated with abnormal/mass severance costs (ERIP and Lay Offs.) Fiscal Supervisors continue to be the main contact for agency and area support and guidance.***

23. What is the rationale behind having to claim ERIP and Lay Off costs as shared costs? If an agency is laying off staff in CSEA, why must all funds in a quad agency support these costs?
***Answer: If staff reductions ( ERIPs and Lay Offs) are related to budgetary issues and not the elimination of a specific program, DHHS considers the costs to be an agency cost. Agencies normally restructure operations and staffing to accommodate reduction in staff and the administration of the same programs it did before staff reductions. However, it is the determination of DHHS that all programs administered by the agency are to absorb the cost and this is accomplished by claiming these costs to the shared cost pool.***

**CSEA RMS Change**

24. Will the new Child Support RMS sampling criteria ever apply to IM or SS RMS?
***Answer: The new sampling criteria for Child Support Enforcement agencies is that agencies with 1-10 RMS participants are required to complete only 33 samples per participant in a quarter. The SS & CW RMS criteria already allows for minimum samples based on RMS participants (1-10 participants, 33 per employee samples; 11-74 participants, 354 samples; 75 or more participants, 2400 samples). The IM sample size is based on agency size (rural and suburban – 354 samples; Metros – 2,300 samples).***

**Other /Miscellaneous**

25. Has anything changed in regards to submitting a cash draw? Will we still have the option in which to enter draws ahead of schedule if we are going to be out of the office for any reason?
***Answer: Cash draw procedures have not been changed. Agencies can submit draw requests for weeks later than the current week. Once a draw request is processed through CFIS (weekly at***

***3:00 PM on Fridays), it is recorded as such. If changes are needed to the draw request, agencies should contact their Fiscal Supervisor to modify the draw request. An important point to remember is that agencies may also utilize net zero vouchers to adjust draw amounts between open and liquidating grants.***