

OFFICE OF STATE FINANCE

DCAR NEWSLETTER

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http://www.ok.gov/OSF/Comptroller/DCAR_Newsletters.html.

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Office of the State Treasurer (OST) - Warrant, ACH and Wire Transfer Technical Changes

OST has been working with OSF ISD and consultants to migrate from our COBOL based ACES and ACH applications, to a web based application, as originally announced in the Sept. 16, 2011 DCAR newsletter. The Bottomline WebSeries application will be used to process all payment records including requests for repetitive wire transfers, remote and local printing of warrants and it will also process both debit and credit ach transactions. Implementation of the new application is currently scheduled for Aug. 13. Training is planned for state agency personnel to run from late July through early August. Please share this information with your operational and technical staff along with your software vendors and/or processors as applicable.

- State agencies transmitting payment (or ach debit/collection) files to ACES need to begin including a header record in the transmission. A header record will be required by the new application and will give OST another tool to identify a file that may have been transmitted more than once based on the file creation date and time. Agencies should begin making this change now to provide for a smoother transition. The appropriate header record file format will depend upon the transaction file format that is currently submitted by the agency. Agencies can make this change at any time prior to Aug. 13.
- Effective with the implementation of the new system, ACH participant data will only be maintained in a single database. State agencies may continue to maintain their own participant banking data including that data in the input files they submit to OST with each record reflecting a Pay Type of "A". OST will no longer copy this participant data to the database maintained via the new application. State agencies who want to maintain their participant data in the Bottomline WebSeries database may continue to submit their records with a Pay Type of "E" including a Participant ID which is used as the key to match the record with the appropriate participant banking data in the application database. Agencies will be able to update their participant data in the new application's database using either manual data entry or via a batch load process.
- Effective with the implementation of the new system, records submitted for ach transactions (Pay Types "A" and "E") will be processed solely based on the Pay Type submitted. If a record is submitted with a Pay Type of "A" and there is no corresponding participant banking information in the record it will not be processed. If a record is submitted with a Pay Type of "E" and there is no Participant ID in the record or no corresponding Participant ID in the database the record will not be processed. If a record is submitted without a Pay Type, where the field is blank, the record will not be processed. Agencies should ensure that their records include the appropriate Pay Type before August 13.
- Finally, OST will no longer print blank check stock for agency use.
- There will be more changes. We will continue to provide more information to agencies through as many channels as possible. Agency personnel or vendor contacts may contact Diedra O'Neil, (405) 522-4256, or Susan Nicewander, (405) 522-4214, with questions or concerns.

PAYROLL

Fiscal Year End PACS Payroll Processing – Legacy Payroll

OSF will process all PACS payroll claims received by 1 p.m. Wednesday June 27, 2012. Any claims received after 1 p.m. will be rejected back to the submitting agency. Claims rejected will require resubmission on or after July 2, 2012, with the new claim numbers, starting with 1 or the first number assigned for the new year. Similarly, any PACS Payroll Fund Transfer (PFT) received after 1 p.m. on June 27, 2012, will be rejected back to the submitting agency. Rejected PFT's will require resubmission on or after July 2, 2012, with PFT numbers, starting with 1 or the first number assigned for the new year.

OSF will resume processing payrolls at 1 p.m. on Monday, July 2, 2012. The new FAAC line for FY-2013 will be 905-XXX-001300-00001 (XXX represents agency number).

As a reminder to Higher Education Institutions, Column 14-19 on the "C" record must be account number 001300 for any payroll received by OSF on or after July 2, 2012. Please ensure that you have made this change to your payroll claims so they will process without error.

PACS Payrolls and PFT's submitted after June 27, 2012, for the prior year (FY-2012) must have a notation on the forms indicating "prior year payroll." Also, please ensure proper notation of a prior period claim within the pay period code (e.g. B25P, B26P or M12P). Failure to include this code may cause a rejection of your payroll claim or the issuance of payroll warrants with an incorrect pay date.

Fiscal Year Funding Changes on PS Payroll

Each fiscal year, funding attached to individuals in the payroll system has to be updated for the new year funding codes. This avoids voluminous manual changes. OSF will process new effective dated rows in PeopleSoft HCM ACCT_CD table. This process will be run in June and will include an effective date of July 1, 2012. Payroll processed after the update will look to the pay period dates to determine which funding will apply. No new '13 funding lines will be created until this update has been put into production.

The changes are for Budget Reference (bud ref) from "12" to "13", and for the General Revenue Fund from 192 to 193. For example, class-funding '19201 would be revised to be "19301." However, class-funding 191xx and prior years will not be "rolled forward" to 192xx or 193xx. Additionally, any '11 and prior bud refs will not be updated and the HR account code containing those bud refs will be inactivated. In the case of capital projects, if your agency funds payroll from a '11 or prior bud ref, please contact Jennie Pratt immediately.

FY Combo Code Conversion Schedule

The schedule for running the FY Combo Code Conversion process is:

- Evening of July 2, 2012 – Department of Human Services. This process must be run prior to running the July 13, 2012 payroll.
- Evening of July 10, 2012 – All Agencies Having Bi-Weekly Payrolls. This process must be run prior to running 'B01' or 'C01' payrolls which pay on the July 27, 2012.
- (NOTE: This date includes agencies running both Monthly and Bi-Weekly payrolls. All supplemental and off-cycle payrolls must be completed and processed to GL by 5 p.m. on July 10.)
- Evenings of July 16 and 17, 2012 – All Monthly Anticipatory Agencies. Do not begin processing MO1 until July 18.

NOTE: As soon as all On and Off-Cycle payroll processes are completed for the June pay period, please notify CORE by creating a Help Desk case asking for the case to be assigned to the HCM Payroll group. This will enable the CORE team to try and schedule the agency's FY Combo Code Conversion Process earlier.

Questions may be directed to Carol Barton at (405) 522-4371 or carol.barton@osf.ok.gov.

Changes in Fees for SoonerSave Deferred Savings Plan

The rate certified for the administrative cost which will be calculated in payrolls submitted for the fiscal year beginning July 1, 2012 has changed to \$1.87 per month for any qualified participant. The equivalent amount for a bi-weekly pay period is \$0.87. This change will be reflected in any payrolls submitted with a pay period code of M01 or B01.

No Change in State Share of Oklahoma Public Employees Retirement System

The amount the State of Oklahoma pays for employee retirement will remain at 16.5% FY 2013.

Change in Employer Contribution Rate for Justices and Judges Retirement System

The employer contribution rate for the Uniform Retirement System for Justices and Judges will increase effective July 1, 2012 from 11.5% to 13.0% beginning with any payrolls submitted with a pay period code on M01 or B01.

Change in State Share of Oklahoma Law Enforcement Retirement System

The amount the State of Oklahoma pays for employee retirement will remain at 10.0% through Oct.31, 2012. Effective Nov. 1, 2012 the rate will change to 11.0%.

Change in Federal Matching Contribution for Teachers Retirement System

The Federal matching contribution rate for the Teachers Retirement System will increase effective July 1, 2012 from 7.0% to 8.0% beginning with any payrolls submitted with a pay period code on M01 or B01. The federal matching contribution rate must be paid when salaries are paid by federal funds or externally sponsored agreements such as grants, contracts, and cooperative agreements. Other TRS contribution rates remain the same for FY 2013.

Schedule of FY-2013 Pay Periods

Please distribute the following FY-2013 Pay Date schedules to Payroll and Human Resource Directors. Questions on the below codes may be directed to Lisa Raihl at (405) 521-3258, lisa.raihl@osf.ok.gov or Jean Hayes at (405) 522-6300, jean.hayes@osf.ok.gov.

SCHEDULE OF FY 2013 MONTHLY PAY PERIODS

Pay Period Number	Begin Date	End Date	Pay Date
M01	07/01	07/31	07/31/2012
M02	08/01	08/31	08/31/2012
M03	09/01	09/30	09/28/2012
M04	10/01	10/31	10/31/2012
M05	11/01	11/30	11/30/2012
M06	12/01	12/31	12/31/2012
M07	01/01	01/31	01/31/2013
M08	01/02	02/28	02/28/2013
M09	01/03	03/31	03/29/2013
M10	01/04	04/30	04/30/2012
M11	01/05	05/31	05/31/2012
M12	01/06	06/30	06/28/2013

SCHEDULE OF FY 2013 MONTHLY PAY PERIODS NON-HIGHER EDUCATION "B" SCHEDULE

Pay Period Number	Begin Date	End Date	Pay Date
B01	07/01	07/14	07/27/2012
B02	07/15	07/28	08/10/2012
B03	07/29	08/11	08/24/2012
B04	08/12	08/25	09/07/2012
B05	08/26	09/08	09/21/2012
B06	09/09	09/22	10/05/2012
B07	09/23	10/06	10/19/2012
B08	10/07	10/20	11/02/2012
B09	10/21	11/03	11/16/2012
B10	11/04	11/17	11/30/2012
B11	11/18	12/01	12/14/2012
B12	12/02	12/15	12/28/2012

B13	12/16	12/29	01/11/2013
B14	12/30	01/12	01/25/2012
B15	01/13	01/26	02/08/2013
B16	01/27	02/09	02/22/2013
B17	02/10	02/23	03/08/2013
B18	02/24	03/09	03/22/2013
B19	03/10	03/23	04/05/2013
B20	03/24	04/06	04/19/2013
B21	04/07	04/20	05/03/2013
B22	04/21	05/04	05/17/2013
B23	05/05	05/18	05/31/2013
B24	05/19	06/01	06/14/2013
B25	06/02	06/15	06/28/2013
B26	06/16	06/29	07/12/2013

**SCHEDULE OF FY 2013 MONTHLY PAY PERIODS
HIGHER EDUCATION "A" SCHEDULE**

Pay Period Number	Begin Date	End Date	Pay Date
B01	06/24	07/07	07/20/2012
B02	07/08	07/21	08/03/2012
B03	07/22	08/04	08/17/2012
B04	08/05	08/18	08/31/2012
B05	08/19	09/01	09/14/2012
B06	09/02	09/15	09/28/2012
B07	09/16	09/29	10/12/2012
B08	09/30	10/13	10/26/2012
B09	10/14	10/27	11/09/2012
B10	10/28	11/10	11/21/2012
B11	11/11	11/24	12/07/2012
B12	11/25	12/08	12/21/2013
B13	12/09	12/22	01/04/2013
B14	12/23	01/05	01/18/2013
B15	01/06	01/19	02/01/2013
B16	01/20	02/02	02/15/2013
B17	02/03	02/16	03/01/2013
B18	02/17	03/02	03/15/2013
B19	03/03	03/16	03/29/2013
B20	03/17	03/30	04/12/2013
B21	03/31	04/13	04/26/2013
B22	04/14	04/27	05/10/2013
B23	04/28	05/11	05/24/2013
B24	05/12	05/25	06/07/2013
B25	05/26	06/08	06/21/2013
B26	06/09	06/22	07/05/2013

NOTE: On conversion to the PeopleSoft HCM system, agencies using the Higher Education “A” schedule will process payrolls with pay period numbers beginning with “A”. This is different from the current legacy Payroll Accounting System (PACS) pay periods which begin with “B” for the higher education biweekly schedule.

Voluntary Buyout Reimbursement Fund

Reimbursement from the Voluntary Buyout Reimbursement Revolving Fund is expiring. No VOBOS can be accepted with retirement or separation dates after June 30, 2012.

Agencies with an approved OSF Form 2363, Voluntary Buyout Agency Reimbursement Application, that have subsequently paid the employees need to complete and submit the OSF Form 2363C, Voluntary Buyout Agency Claim Document, to receive reimbursement of approved expenditures. Please submit all outstanding claim documents just as soon as possible.

For approved VOBO applications pending payment to employees, please submit the claim document within 30 days after payment to employees. More information is available at <http://ok.gov/OSF/Comptroller/index.html#VOBO>.

PeopleSoft HCM Query for 633xxx account reconciliations

Public query ‘GO_PY_DED_RUNID_BY_CONFIRM_DT’ is available to assist with the reconciliation of agency 633xxx accounts. The query contains useful information such as deduction codes and descriptions for payee identification, the number of employees with a specific deduction, the total amount deducted for those employees, and the general ledger 633xxx accounts that deductions were posted to. The query is driven by payroll confirm dates, and prompts allow the user to select a time frame for payrolls processed. Access to the query is included in the payroll processor role. Agency finance personnel will need to coordinate with payroll personnel to have this query run for them. For questions or more information, please contact James Eyadiel at (405) 522-4064 or james.eyadiel@osf.ok.gov, or Lisa Raihl at (405) 521-3258 or lisa.raihl@osf.ok.gov.

W-2 reporting of employer-sponsored group health insurance

Beginning with 2012, the IRS has mandated Box 12 reporting for the cost of employer-provided health coverage. The W-2 must show the amount in Box 12 with Code DD.

To correctly report the cost of health coverage, all payments made for health insurance must process through the payroll system. For state agencies, please contact the OSF HelpDesk when payments for health insurance must be made, assistance will be provided by the Core HCM Payroll team to process the payments through the payroll system. For institutions of education, please ensure payroll file information contains all payments for reportable health insurance (employer and employee share).

As a reminder, this reporting to employees is for their information only. The amount reported is not taxable and is only intended to inform them of the cost of their health care coverage.

For questions or more information, please contact Lisa Raihl at (405) 521-3258 or lisa.raihl@osf.ok.gov, or Jean Hayes at (405) 522-6300 or jean.hayes@osf.ok.gov.

Social Security Statements Now Only Available Online

The Social Security Administration (SSA) will no longer be mailing out the yearly social security statements to all employees. The online option is the only way to receive the statement unless an individual is 60 or older or turning 25. If employees ask why they haven't received a statement, please refer them to the SSA website: <http://www.socialsecurity.gov/mystatement>

Oklahoma Employer Services Center Monthly Newsletter

The Oklahoma Employer Services Center (OKESC) is the central point of contact for all employer child support questions. They help with Income Withholding Orders, New Hire Reporting, Child Support Payment Issues, Medical Support orders, and much more. This year they are adding monthly email blasts and building on their successful Webinars. To take full advantage of this great resource, please email contact information to Rusty Rasmussen at rustyrasmussen@ou.edu. All agencies are encouraged to provide contact information to receive up-to-date information on child support and the services offered by the OKESC. For additional information on the OKESC, please follow the link:

<http://www.okdhs.org/programsandservices/ocss/docs/okesc.htm>

ACCOUNTING

Fiscal Year End Miscellaneous Claim Vouchers and Orders Processing

These are the procedures for closing out the current fiscal year and then beginning the new fiscal year activity.

- **Miscellaneous Claim Voucher Processing**
Voucher batches received by 1 pm on Thursday, June 28, 2012, will be processed for payment by the close of business June 29. Vouchers received at OSF after 1 pm will be held and processed for payment in FY 2013. Vouchers can be created through 5 pm on Thursday, June 28, 2012, to accrue for 2012 expenditures. New vouchers should not be created Friday, June 29, 2012; it is reserved for fiscal year closing activities and agencies should resolve all voucher exceptions. New vouchers may be created beginning on Monday, July 2, 2012.
- **EDT Vouchers Submission**
Agencies uploading voucher data via 'EDT' transmissions should provide for sufficient internal lead time so that paper vouchers arrive at OSF by the 1 pm Thursday, June 28, 2012, deadline. Agencies can submit 'EDT' transmissions through 5 pm on June 28, 2012 to accrue for 2012 expenditures: alternate agency claims transmitted after 12 pm on June 28, 2012 will be paid on Friday, June 29, 2012. 'EDT' transmissions should not be submitted on Friday, June 29, 2012; EDT agencies should resolve all voucher exceptions. New 'EDT' transmissions may be submitted beginning on Monday, July 2, 2012.
- **Manual Warrants**

The cutoff for issuing manual warrants is noon on Thursday, June 28, 2012, for non-alternate agencies and 5 pm for Alternate Agencies. Agencies whose warrants are entered into the system by OSF must have the supporting paperwork to OSF by 5 pm on June 28, 2012. Manual warrants should not be issued on Friday, June 29, 2012, since vouchers are not to be created on this day. Manual warrants may be issued and the associated voucher created beginning on Monday, July 2, 2012.

- **340 Fund Expenditures**

Expenditure entries for 340 funds for June 28, 2012, and prior days must be received by 9 am on June 29, 2012, to be processed in FY 2012. Expenditure entries for 340 funds for June 29, 2012, must be received by 3 pm on June 29, 2012, to be processed in FY 2012.

- **WARNING! Payments Due (Effective) July 1, 2012**

Because of the 'expenditure by fiscal year' accounting requirement, payments due or effective on July 1, 2012, and after may not be processed as FY 2012 business (i.e., pre-FY 2013). This may involve such payments as rental agreements, post office box services, contractual maintenance agreements, subscription renewals, etc. Agencies are advised to forewarn their vendors and contractors of this end-of-year processing dilemma, which could delay payment beyond the due date.

Accounts Payable Year-End Preparations

Vouchers older than 30 days on June 30, 2012, that have not posted because of matching, document tolerance, budget checking or recycle exceptions will be deleted that day. To identify and correct vouchers prior to that date, please run the following reports beginning now: Match Exception, Document Tolerance Exception, Budget Checking Error and the Vouchers in Recycle Status. If a voucher is not corrected while it is an open accounts payable period, the accounting date on the voucher must be changed to the current date so it will budget check. Contact the OSF Service Desk at (405) 521-2444 if assistance is needed to resolve the errors identified on these reports.

Additionally, to ensure expenditures and liabilities are reported properly and to facilitate the reconciliation processes, run the OCP_VCHR_DETAIL_NOT_PAID_REV query to monitor unpaid vouchers. If vouchers have been created **but will not be paid**, please delete vouchers that have never posted and close vouchers that have posted.

Employee and Interagency Payments in FY 2013

Beginning July 2, 2012, OSF will query for payments made to employee vendors for agencies on the PeopleSoft HCM system. Payments not made electronically will not be permitted unless the agency has an electronic payment exemption. If an employee vendor does not default with 'EFT' in the 'Account' field on the Payments page of the voucher, send an email with the employee's 'Empl ID' to vendor.form@osf.ok.gov so OSF can update the vendor with the banking information. If the vendor is not an employee, obtain the email address from the vendor and email it with a request to change the vendor status to 'supplier' to vendor.form@osf.ok.gov. Agencies other than Higher Ed Institutions that transmit claims should change column 208 on the payee file layout to 'E' to pay all employee travel claims electronically.

Also, beginning July 2, 2012, OSF will query for payments made to state agencies to ensure that payments are made using the WIR method. Only payments made to agencies that do not have a clearing account will be exempted.

Correction to Email Address to Request Reactivation for Vendors

In the Volume 22, Number 11 DCAR Newsletter dated May 16, 2012, the email address to request vendor reactivation was printed incorrectly. The correct email address is vendor.form@osf.ok.gov.

P-Card Vendors Now Exempt From Vendor File

P-Card Vendors no longer must be in the Vendor File. Federal legislation in 2011 changed the 1099 responsibility from the buyer to the merchant's bank. Since the merchant's bank now does the 1099 reporting and not the State, we are lifting the requirement for vendors to be in the Vendor File.

Signatures on Batch Slips

All Batch Slips submitted for processing vouchers must be signed by an authorized approving officer with an OSF Form 13-Signature Card, on file with this office. Batches without the proper signature will be rejected, which means payments are delayed.

Agency to Agency P-Card Transactions

When choosing to accept payment by P-Card from other State of Oklahoma Agencies, procurement officers must be aware of their merchant fee. Merchant fees average 3% and are paid by the agency accepting the P-card. Historically, agencies have been discouraged from using P-cards for agency to agency transactions. However, there are times when the benefits outweigh the cost. For transactions under \$5,000 agencies may use their discretion on whether to allow another agency to pay with the P-card. P-cards should not be used for agency to agency transactions exceeding \$5,000. Exceptions for accepting payment by P-Card for transactions greater than \$5,000 will be considered on a case by case basis. For questions or more information, please contact Lisa Martin or Vickie Rivas in Central Purchasing at (405) 522-1654 or (405) 522-4970.

Inactivating Vendors

Supplier and HCM vendors with no activity since fiscal year 2009, and employee vendors no longer employed with the state, have been inactivated in the State's vendor file. This is to facilitate the implementation of electronic vendor payments as required by HB1086.

The OSF_VENDOR_CHECK query has been revised to include the vendor status and vendor classification. If your agency begins doing business with a supplier or a HCM vendor and the vendor ID is inactivated, obtain the email address from the vendor and email it with a request to reactivate the vendor to Vendor.EFT@osf.ok.gov.

If your agency begins doing business with an employee that was terminated in another agency, submit the Vendor File Additions/Changes for Employees Form to reactivate the vendor ID. If the former employee is no longer employed by the State, complete and submit a new OSF FORM VEND for the vendor to be reactivated.

Higher Ed institutions do not need to be concerned with the vendor status when merging their vendors with the State's vendors. The upload program will reactivate an inactivated vendor when there is a TIN and name match.

FY-2011 and FY-2012 Budgets

In a previous DCAR newsletter dated April 17th, it was incorrectly stated that the lapse date for FY-2011 appropriated funds was December 2013; the correct lapse date is December 2012. For the exact lapse date of your agencies appropriated funds please contact your budget analyst.

FY-2011 and FY-2012 appropriations are 30-month appropriations. This is because the appropriation bills did not include language that would have limited the appropriation to a fiscal year. In accordance, the Office of State Finance policy regarding these appropriations is as follows:

Encumbrance and Expense of FY-2011 and FY-2012 Funds:

FY-2011 appropriated funds should be encumbered by June 30; however, these funds can still be encumbered and expended after June 30 for FY-2011 expenses only and until the funds lapse in December 2012. If an agency needs to use the FY-2011 appropriations for FY-2012 or FY-2013 expenses, the agency will have to handle it as carryover to the FY-2012 or FY-2013 budget. However, the funds will lapse after about 5 months in FY-2013. Please call your budget analyst for the exact lapse date. This policy is the same for FY-2012 appropriations, that is, FY-2012 budget can only be used for FY-2012 expenditures during the 30-month life of the appropriated money. The same policy stated above applies with carryover to subsequent year(s).

Clearing TBD Revenue

As part of the year end closing process, it is important that all agencies clear their "TBD Revenue." Any transactions that have hit account 400000 that are not in class fund 79999 need to be reclassified to a legitimate revenue account. If left in TBD revenue, the state CAFR will not balance.

Citizen's Report

In June 2012, the Office of State Finance released the "Citizen's Report." Also known as "The Popular Report," this is a simplified version of the state Comprehensive Annual Financial Report (CAFR). Only four pages in length, the report summarizes the accomplishments, goals, challenges, and key financial indicators from the previous fiscal year. The report for fiscal year 2011/2012 will be available next week on the Office of State Finance website: <http://osf.ok.gov>.

TRAINING

Upcoming Local Training/CPE

HCM Forum Training

The next HCM Forum Training is tentatively scheduled for Wednesday, July 18, with two sessions offered at 9-11 a.m. and 1-3p.m. Details and agenda will be sent out a week prior to the training via the OSF HelpDesk and GoGov Notification system. To sign up for notifications, please follow the link: <http://www.ok.gov/triton/modules/oknotify/index.php?id=65> and sign up for the notification groups you wish to join.

GASB Review – 2012 - A NASACT Training Webinar

NASACT, in conjunction with the Association of Government Accountants and the Association of Local Government Auditors, is pleased to announce the latest in its series of training events addressing timely issues in government auditing and financial management.

Date: Wednesday, July 18, 2012

Time: 1:00 pm to 3:00 pm – Registration will begin at 12:30 pm

Location: Concourse Theater (located in the tunnel between the Will Rogers and the Sequoyah buildings)

Speakers: Robert H. Attmore, Chair, GASB; David R. Bean, Director of Research, GASB; and other GASB staff.

Cost: Free if attend the webinar in the Concourse Theater

CPE: 2.0 CPE Credits will be awarded upon completion of the audio conference

RSVP: To Stacey Porterfield at stacey.porterfield@osf.ok.gov with your name, agency name and number, phone number and e-mail address. Please specify the July 18th webinar.

As fiscal year-end for most state governments quickly approaches and a new year begins, it's an opportune time for financial statement preparers and auditors to get a refresher on standards that will be effective for June 30, 2012, financial statements as well as recently released GASB statements that will require attention in fiscal year 2013.

This webinar will provide "must know" guidance from GASB statements issued in the past year, including:

- Statement 63 - Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position
- Statement 64 - Derivative Instruments: Application of Hedge Accounting Termination Provisions-an amendment of GASB Statement No. 53
- Statement 65 - Items Previously Reported as Assets and Liabilities
- Statement 66 - Technical Corrections - 2012 - an amendment of GASB Statements No. 10 and No. 62
- Also included will be coverage on previously-issued GASB statements that are effective for June 30, 2012 and 2013. For 2012, these statements include:
 - Statement 57, paragraph 8 - Agent OPEB Plans
 - Statement 59 - Financial Instruments Omnibus

Statements effective for 2013 are:

- Statement 60 - Service Concession Arrangements
- Statement 61 – Financial Reporting Entity

- Statement 62 - Codification of AICPA and FASB Pronouncements

Join GASB Chair Robert Attmore, GASB Director of Research David Bean, and other GASB staff for this informative two-hour training session. You will also be given an opportunity to ask questions and share experiences during the last 25 minutes of the audio conference.

12th Annual Oklahoma Payroll Conference

Friday, Sept. 14, 2012

Presented by the Oklahoma City and Northeastern OK Chapters of the American Payroll Association
PHF Conference Center Oklahoma City

For more information, please visit <http://www.neokapa.org>

Conference Contact Information: Quita Tucker, CPP, MBA (405) 722-6900
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Certified Government Financial Manager Course

Budget now for 2013. The Oklahoma City Chapter of the Association of Governmental Accountants will be offering this 6-day course Wednesday through Friday, Feb. 6-8, and Monday through Wednesday, Feb. 11-13. This is a rare opportunity to attend this certification course in Oklahoma City. Also, the national conference in 2013 is in Dallas. A two-day review course is offered at the National Conference and the certification testing is free with the review course. All combined, this may be an unusually cost-effective way for you or your staff to receive the CGFM certification. The February course will provide 48 hours of CPE. The cost is \$1,150 for those who sign up before the early-bird deadline. For more information contact Riley Shaull at riley.shaull@osf.ok.gov.
