



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF ADMINISTRATION

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TO: Chief Financial Officers

FROM: Marc Leonetti

DATE: March 12, 2015

SUBJECT: Fiscal Year Closing Time Table / Deadlines CFO 15-08

The purpose of this memorandum is to communicate the dates by which the Office of Accounts & Control must receive various types of accounting documents and other information in order to (1) ensure that they are posted during the fiscal year ending June 30, 2015 and (2) ensure that the State's Comprehensive Annual Financial Report (CAFR) for fiscal year 2015 is published by December 17, 2015.

While agencies should be performing account analysis throughout the fiscal year, it becomes especially important during the fiscal closing period for agencies to remove unneeded purchase orders, accounts payable, and journal entries from RIFANS. It is also just as important to make sure that all financial transactions that have occurred, such as cash receipts, inter-fund transfers, and incurred liabilities have, in fact, been properly recorded in the State's accounting records. Failure to keep the accounting records up to date before fiscal closing results in delays and inefficiency for all parties concerned.

Your attention is directed to the acknowledgement form (Attachment A) on page 14. Each agency's Chief Financial Officer must complete this form to acknowledge that he/she has received this timetable and reviewed it with the appropriate staff in his/her agency. This form must be received back at Accounts & Control, to the attention of John Monse, John.Monse@doa.ri.gov no later than Friday, March 27, 2015.

Also see Attachment B, which you will find on pages 15 and 16 and attachment C on page 17. In those cases where you will be sending paper invoices and/or backup to our Accounts Payable Section during the fiscal closing period, please attach a copy of either the FY 2015 cover sheet or the FY 2016 cover sheet, as appropriate, to help ensure that the related transaction is posted in the correct fiscal year.

Please be sure, for any FY 2016 documents where the naming convention requires it, that the document ID number contains a 16 in the appropriate position.

You may contact either Peter Keenan, Associate Controller-Finance at peter.keenan@doa.ri.gov or Louise Sawtelle Associate Controller-Operations at louise.sawtelle@doa.ri.gov should you have any questions regarding these deadlines.

Regarding the FY 2014 close, I want to express my sincere appreciation for the efforts of all agencies in ensuring that our closing was timely and accurate. The State's FY 2014 Comprehensive Annual Financial Report was issued on December 19, 2014 - the earliest date in more than 30 years!

OFFICE OF ACCOUNTS & CONTROL

KEY EVENTS IN FISCAL YEAR END CLOSING PROCESS

Although there are many important dates in the fiscal closing timetable, we have developed this summary to provide an overview of the most important dates that impact most, if not all, agencies. We have also included the dates when important deliverables from this process, such as the Preliminary Package submitted to the General Assembly and the Comprehensive Annual Financial Report, are due.

<u>DATE</u>	<u>EVENT</u>	<u>RESPONSIBILITY</u>
4/9/2015	Accounts receivable write-off requests must be submitted to A&C.	Agencies
6/ 5/2015	CFDA number verification data to be submitted to A&C.	Agencies
6/30/2015	Cash receipts to be recorded in FY 2015 must be in bank by this date.	Agencies
7/ 2/2015	Receipt journal entries and supporting documentation related to any outstanding FY2015 cash deposits to be approved by agency and sent to Treasury.	Agencies
7/17/2015	Last day for agency approvers that do <u>not</u> utilize the State's centralized pay system to approve vendor payment transactions for FY2015.	Agencies
7/20/2015	Last day for State agencies that utilize the State's centralized pay system to approve vendor payments entered into RIFANS by the A & C Accounts Payable section.	Agencies
7/20/2015	Submit ADI spreadsheets for accounts payable and other accruals > \$250,000.	Agencies
7/22/2015	Submit final accounts receivable spreadsheets.	Agencies
7/24/2015	Last day to submit any journal entries to be posted in June period.	Agencies
7/31/2015	June period closes, preliminary financial information available to all agencies.	A&C
8/27/2015	Preliminary closing package to General Assembly, including unaudited surplus.	A&C
9/9/2015	Adjustment period closes, preliminary financial statements submitted to auditors.	A&C
12/17/2015	Complete Comprehensive Annual Financial Report (Audited) Available on A&C website.	A&C
12/28/2015	Deliver final closing package to General Assembly <u>including audited surplus amount.</u>	A&C

DUE DATE	PROCEDURE	TARGET PROCESSING DATE	DATE COMPLETED
March 27, 2015 (State Agencies) - (A&C - J. Monse)	Agency CFOs to return signed copy of Attachment A (document located on page 14) at the end of this timetable to the Office of Accounts and Control, attention John Monse. Our fax# 222-6437, or scanned copy to John.monse@doa.ri.gov		
April 8, 2015 (State Agencies CFO's) – (A&C - J. Monse)	A & C to send out report to Agency CFOs for their review and correction of <u>Restricted, Operating transfers and Other account balances (goal is to bring negative balances to -0- zero) as per GASB 54.</u> Agency CFOs are responsible for monitoring balances until year end.		
April 9, 2015 (State Agencies) - (A&C - A. Araujo)	Agencies to forward account receivable write-off requests to the Office of Accounts & Control.		
April 13, 2015 (A&C – P. Hodosh) All Agency CFOs	Inter-Office Memorandum – communicate importance of clean April cut-off for the May (2015) Revenue Estimating Conference to Agencies.		
April 21, 2015 (DOT - R. Farley) - (A&C – C. Faucher, S. Karp) Interim Reconciliation	For COPS & RI Commerce Corporation trust accounts, complete all reconciliations for trustee account balances to the G/L as of 3/31/2015.		
April 28, 2015 (CBO - B. Lane) (A&C – J. Monse)	Submit journal entries to bring Clearing, Program, Mirror, and Centralization accounts up to date through 3/31/2015.		
May 12, 2015 (State Agencies) (A&C - J. Monse)	A & C to send out requests to Agency CFOs for their confirmation and updating of CFDA numbers (coding). This information to be returned by 6/6/2015.		
May 13, 2015 (A & C– B. Notardonato)	Through 3/31/2015, ensure that Natural Accounts used for all Capital Project line item sequences are limited to the appropriate Capital Projects natural accounts, (661XXX)		
May 13, 2015 (A&C- P. Hodosh) (Budget – T. Mullaney)	Review and adjust all postings to Expenditure Accounts with no appropriations.		
May 19, 2015 (Budget Office – T. Mullaney)	Budget Office's submission of Summary of May Revenue Estimating Conference to Accounts and Control.		

DUE DATE	PROCEDURE	TARGET PROCESSING DATE	DATE COMPLETED
June 4, 2015 (A&C - A. Araujo)	The Office of Accounts and Control will liquidate any FY2014 accounts payable balances still on the books, even those originally exempted by agency notifications received by 11/01/2014. Agencies may, however, reestablish these as FY2015 payables, <i>assuming they meet the current dollar threshold of \$250,000</i> , on the ADI spreadsheets due back at Accounts and Control on 7/20/2015.		
June 4, 2015- (A&C - A. Araujo)	The template for the ADI spreadsheets for accounts payable for FY2015 will be put on the Controller's website for agency use. The agencies must transmit the completed spreadsheets to Accounts and Control by 7/20/2015. See Attachment C		
June 5, 2015 – (State Agencies - CFOs) - (A&C - J. Monse)	Account & Control to review and update CFDA numbers (coding), returned from Agency CFOs. See May12th for original request.		
June 16, 2015 (CBO - B. Lane) (A&C - J. Monse)	Submit journal entries to bring Clearing, Program, Mirror, and Centralization accounts up to date through 5/31/2015.		
June 19, 2015 (State Agencies - CFOs) (A&C - S. Blazer)	Federal, restricted, and other source mirror accounts must be reimbursed by the appropriate agencies for expenditure postings through 5/31/2015.		
June 19, 2015 (A&C – L. Sawtelle)	Ensure the June Health windows payment is booked cash wise in the June period.		
June 19, 2015 DOR/DMV –R. Davidson (A&C – J. Monse)	Notify DMV's (Ron Davidson) to send out email reminding staff of fiscal year end closing procedures for handling cash.		
June 23, 2015 (State Agencies) - (A&C - L. Sawtelle)	Last day for agencies to order office supplies from W.B. Mason in FY 2015. Orders may resume on 7/01/2015.		
June 24, 2015 (A&C - L. Sawtelle A. Araujo)	Deadline for Controller A.P. section to submit Internal Service Fund agency billings for May 2015, to Controller's Accounting Section.		

DUE DATE	PROCEDURE	TARGET PROCESSING DATE	DATE COMPLETED
<p>June 30, 2015 (A&C – J. Monse) (Treasury-V. Izzo)</p>	<p>Run Inter-fund Settlement to determine due to and due from for transactions through 6/30/2015.</p> <p>Create worksheet and fax/email to Treasury, A&C to create journal and wait for approval from Treasury.</p> <p>Treasury and the Office of Accounts & Control will coordinate their efforts to ensure that there are funds available in the various bank accounts so that the indicated cash settlement transfers may be made in full by 6/30/2015.</p> <p>Note: This process will also be performed several times earlier in June 2015.</p>		
<p>June 30, 2015 (State Agencies) - (Treasury - M. DeMelo-Olsson)</p>	<p><u>In order for a cash deposit to be counted as FY2015 revenue, it must be deposited in the bank on or before 6/30/2015.</u> The effective date of the related journal entry must be the date the deposit was made, i.e., 06/30/2015 or earlier. Treasury will reject any FY2015 receipt journal entries that relate to deposits that were posted by the bank after 6/30/2015.</p>		
<p>June 30, 2015 (State Agencies - CFOs) - (A&C - A. Araujo)</p>	<p>Ensure that all Service Desk tickets / Issues have been resolved.</p>		
<p>June 30, 2015 (CBO – K. Coupe) – (A&C - R. Notardonato)</p>	<p>CBO will create the Invoice Voucher for payment of INTERNATIONAL REGISTRATION PLAN (Ref: 10_936_072009) with a June 30, 2015 GL date.</p>		
<p>July 1, 2015 (State Agencies) - (A&C – L. Sawtelle, E. Wolfenden)</p>	<p>Open Fiscal Year 2016 in Accounts Payable, See Attachment B 2016 page 16.</p>		
<p>July 1, 2015 (State Agencies) - (A&C - L. Sawtelle)</p>	<p>Agencies may resume ordering office supplies from W.B. Mason.</p>		

DUE DATE	PROCEDURE	TARGET PROCESSING DATE	DATE COMPLETED
July 1, 2015 (Treasury – M. DeMelo-Olsson) (A&C – C. Faucher)	On and after this date, all liability liquidation transactions made by Treasury related to personal income tax refunds and HP payments must be done as FY2016 transactions. The FY2016 journal numbers Treasury assigns to such liquidation transactions should be a combination of the prefix R16067, the journal number of the transaction that originally established the liability in question, and any suffixes necessary to differentiate among partial liquidations of the same liability.		
July 2, 2015 (State Agencies)	Receipt journal entries and supporting documentation related to any outstanding FY 2015 cash deposits must be approved by all relevant agency approvers in order to bring them into Treasury's FY 2015 workflow.		
July 6, 2015 (Treasury - M. DeMelo-Olsson)	Treasury to (make) final approval (or reject) all outstanding cash receipt journal entries for FY 2015. After this date, any as yet not posted FY 2015 receipt transactions will be automatically canceled.		
July 8, 2015 (Judiciary-D. Walsh) (A & C – B. Quattrucci)	Judicial Department must initiate and approve journal entries to clear out their revenue clearing account for FY 2015.		
July 10, 2015 (DoIT - Don O'Donnell)	Post the accrued payroll as of 6/30/2015 in FY2015.		
July 10, 2015 (State Agencies) – (A&C - L. Sawtelle)	Last day for Accounts & Control Payables section to receive FY 2015 invoices from vendors relating to State agencies utilizing the State's centralized pay system.		
July 10, 2015 (All Internal Service Fund Billing Agencies) (A&C - L. Sawtelle)	Agencies to submit Internal Service Fund Billings for the period ended 6/30/2015 to the Office of Accounts & Control.		
July 13, 2015 (A&C – J. Monse) (Treasury - P. Marr)	Treasury to post investment earnings for June 2015.		
July 13, 2015 (CBO – J. Denison) (A&C A. Araujo)	Submit journal entry to accrue for revenue related to requests for Driver Record extracts at the Division of Motor Vehicles.	This is 1st step see July 18, 2015 for 2 nd step DMV technology surcharges	

DUE DATE	PROCEDURE	TARGET PROCESSING DATE	DATE COMPLETED
July 13, 2015 (Treasury - M. DeMelo - Olsson) (A&C - J. Lewis, J. Findlay)	Treasury to submit a detail listing of custodial deposits and pledged securities held on behalf of others to Accounts & Control. Dollar amounts should be at fair value and a distinction should be made between cash, cash equivalents and investments.		
July 13, 2015 (State Agencies - CFOs) - (A&C - A. Araujo)	Clean out Service Desk tickets (that are) still open on the DoIT Service Desk website.		
July 13, 2015 (OHE – S. Lapanne) (A & C – P. Keenan)	Accounts & Control will request that the Office of Education provide expenditure data for non- RIFANS accounts.		
July 15, 2015 (A&C – S. Karp)	Record “Collection of Due from Component Units” for debt service in full accrual set of books.		
July 15, 2015 (A&C – A. Araujo)	Deadline for all agencies to submit their ending balances for Accounts Receivables.		
July 17, 2015 (State Agencies) - (A&C - L. Sawtelle)	For all agencies that utilize the State’s centralized pay system, agencies are to complete the AP receiving function for each invoice that relates to goods and services received prior to July 1, 2015.		
July 17, 2015 (State Agencies) - (A&C - L. Sawtelle) Accounts Payable Closed 7/22/2015	For agencies that do not utilize the State’s centralized pay system, last day to enter and approve vendor payment transactions (including revenue refund transactions) for FY2015. <i>Be sure to enter 30-JUN-2015 in the GL date field for any such FY 2015 transactions initiated on or after 6/30/2015.</i> 7/17/2015 is also the deadline for submitting <i>any required backup documentation</i> for such transactions to the Office of Accounts & Control.		
July 17, 2015 (Treasury - P. Marr) (A&C - S. Blazer)	Post accrued revenue from ERSRI to the General Fund to settle administration accounts - 1960101.03 & 1960102.03. Actual deposit of cash will be posted as a FY 2016 transaction.		
July 17, 2015 (A&C – P. Keenan) (BHDDH – R. Pelletier)	Submit data regarding prepaid amounts at 06/30/2015 for Residential & Day Program Advances.		
July 17, 2015 (DOR – J. Denison)	For the July transfer of DMV technology surcharges that are received in June 2015, a journal entry should be recorded <u>in the June</u> period using the ACCRUAL category. XX.10.068.1500120.03.691190.00000 - Debit XX.26.080.8920102.07.499110.00000 - Credit	2 nd step see July 14, 2015, Submit journal entry to accrue for revenue...	
JULY 17, 2015 (A&C- P. Hodosh) (Budget – T. Mulaney)	Review and adjust all postings to Expenditure Accounts with no appropriations.		

DUE DATE	PROCEDURE	TARGET PROCESSING DATE	DATE COMPLETED
July 20, 2015 (State Agencies) - (A&C - L. Sawtelle)	Last day to approve invoices for FY 2015 All State agencies that utilize the State's centralized pay system are to final approve vendor payments entered into RIFANS by the A & C Accounts Payable section.		
July 20, 2015 (A&C - A. Araujo)	Controller's Accounting section to process and approve Internal Service Fund Receipt Journal Entries for 6/30/2015.		
July 20, 2015 (Treasury - P. Marr) (A&C - S. Karp)	Submit calculation of liability for unclaimed property.		
July 21, 2015 (A&C - L. Sawtelle A&C- E. Wolfenden)	Accounts Payable will clean up all remaining vendor payment transactions for all agencies. All FY 2015 invoices not in approved status will be cancelled.		
July 21, 2015 (Judiciary - D. Walsh) (A&C A. Araujo)	Submit an aging of accounts receivable for the Judiciary as of 6/30/2015 to Accounts & Control.		
July 21, 2015 (DoIT / Central Mail) - (Internal Service Funds- D. St.Hilaire) (A&C - S. Karp & B. Quattrucci)	Date for submitting report of capital lease obligations as of year-end to Office of Accounts and Control.		
July 21, 2015 (A&C - S. Blazer) (Treasury - V. Izzo)	Ensure that the estimated investment advisory and custodial fees as of June 30, 2015 for OPEB Trust are accrued.		
July 21, 2015 (A&C - S. Blazer) (DHS- VH-R. Baccus)	Accrue any remaining reimbursement from the Veterans Admin. for care provided at Veterans' Home in the prior fiscal year. Also, ensure the Federal account balance is reduced to an appropriate level.		
July 21, 2015 (State Agencies - CFOs - including Internal Service Funds)	Submit ADI spreadsheets for accounts payable greater than or equal to \$250,000 (the \$250,000.00 threshold does not apply to Internal Service Funds) as of 06/30/2015 to Accounts & Control. Purchase order numbers must be provided for those payables that have them. The spreadsheet must be accompanied by a signed copy of Attachment C. Even agencies with no payables exceeding the \$250,000 threshold must send in a memo or spreadsheet asserting this fact. Agencies must be especially careful to include estimates of construction costs and retainage for which invoices may not yet have been received. Accounts & Control will send a copy of each ADI payables spreadsheet to the Budget Office for informational purposes only. IF AN AGENCY'S ACCOUNTS PAYABLE ACCRUALS HAVE NOT BEEN RECEIVED BY THIS DATE, ONLY ACCRUALS SUBMITTED THEREAFTER BY THE AGENCY'S DIRECTOR WILL BE ACCEPTED FOR PROCESSING.		

DUE DATE	PROCEDURE	TARGET PROCESSING DATE	DATE COMPLETED
July 21, 2012 (A & C – A. Araujo, S. Blazer) (DLT –D. Paquet)	DLT to submit amount owed on Debt Service for UI Benefit Payments. This is to include interest owed for FY 2015)		
July 22, 2015 (CBO - B. Lane) (A&C - J. Monse)	Submit journal entries to bring Clearing, Program, Mirror, and Centralization accounts up to date through 6/30/2015.		
July 22, 2015 (A&C J. Monse) (OHHS – R. Piscopiello)	Ensure to balance the children's health account (2380102) to zero as of June 30, 2015.		
July 22, 2015 (A&C - A. Araujo) (State Agencies)	Date for agencies (including internal service funds) to submit final Accounts Receivable spreadsheets for FY2015.		
July 24, 2015 (State Agencies) (Treasury - M. DeMelo-Olsson)	Final date for submitting adjusting journal entries for FY 2015 to Accounts & Control. This includes the settling of all operating transfer accounts and all adjustments prepared by Treasury based on bank reconciliations through 5/31/2015.		
July 24, 2015 (DLT - D. Gagne)	Process TDI adjustments to ensure that costs are correctly allocated by DLT.		
July 24, 2015 (DLT – D. Gagne)	DLT must close out account 10.073.1750104.02.		
July 28 2015 (State Agencies) (A&C - S. Karp)	Date for sending annual imprest cash fund report(s) to Accounts and Control.		
July 29, 2015 (A&C – J. Findlay) (A&C – S. Karp) (Lottery- D. Sarro)	Date for submission, with backup, of Due to General Fund and Due to Permanent School Fund accruals at 6/30/2015.		
July 29, 2015 (A&C – P. Keenan) (Treasury - P. Marr)	Date for submitting worksheet with all short – term investments, yield, maturity, issuer's credit ratings, average maturity information, and collateral information as of 6/30/2015.		
July 29, 2015 (Judiciary - D. Walsh)	Date for submitting a schedule of all cash/investments held by the Judiciary on behalf of others as of 6/30/2015 to Accounts & Control. Governmental accounting standards require this office to report all funds held by the state, including those of a custodial nature. Please include the following information: (1) name of bank; (2) bank account number; (3) name of account; and (4) balance of account at 6/30/2015.		

DUE DATE	PROCEDURE	TARGET PROCESSING DATE	DATE COMPLETED
July 29, 2015 (Treasury – M. DeMelo-Olsson)	Date for the submission of listing of the 6/30/2015 bank balance of each account maintained by Treasury. Please include the name of the account, State account number (if applicable), bank account number, deposit insurance amount and amount of collateral.		
July 29, 2015 (BOA – D. Pascale)	Date for the submission of all Internal Service Fund physical inventories as of 6/30/2015 to Office of Accounts & Control.		
July 29, 2015 (DoIT - W. Korab) (RISP - C. Corte) (Legislature – J. Bennett)	Date for submitting Report of Compensated Absences at 06/30/2015 to Office of Accounts & Control.		
July 29, 2015 (A&C – C. Faucher, S. Karp) (DOT - R. Farley)	COPS & RI Commerce Corporation trust accounts complete all reconciliations for trustee account balances to the G/L as of June 30, 2015.		
July 29, 2015 (State Agencies) (A&C –B. Quattrucci)	Agencies to submit Operating Leasing information requested on July 14, 2015.		
July 30, 2015 A & C – J. Findlay (DOT – R. Farley)	DOT to submit to A & C, total amount loaned to RITBA as of 6/30/2015 under SIB loan agreement dated 1/1/2015. The loan is capped at \$2 million and interest accrues beginning 1/1/2016.		
July 30, 2015 (A&C J. Findlay) (DOT – R. Farley)	DOT to submit to A&C, accruals as of 6/30/2015 for the Mission 360 loan program in the IST fund.		
July 31, 2015 (A & C – B. Notardonato)	Through 6/30/2015, ensure that Natural Accounts used for all Capital Project line item sequences are limited to the appropriate Capital Projects natural accounts, (661XXX).		
August 3, 2015 (Taxation-D. Sullivan)	Date for submitting Taxation Accounts Receivable/Aging/Accrual Report as of 06/30/2015, as well as the following reports: IT0865A, WT2404, IT4271, ST5976A, HT5976A, WT5977, and CT5976.		
August 7, 2015 (DOT- R. Farley)	Final Date for DOT to submit adjusting journal entries for FY 2015 to Accounts and Control.		
August 7, 2015 (First Southwest) (A&C - P. Keenan)	Date for submitting to Accounts & Control the arbitrage liability calculation as of 6/30/2015 for all general obligation debt, including serial bonds, variable rate bonds, certificates of participation, and Garvee Bonds.		

DUE DATE	PROCEDURE	TARGET PROCESSING DATE	DATE COMPLETED
August 7, 2015 (Budget Office - T. Mullaney) (A&C - J. Lewis)	Submit preliminary closing statement to Budget Officer for comment.		
August 7, 2015 (A & C – S. Karp)	Review the liability balances in the general fund for material debit balances. Prepare an accrual entry crediting other liabilities and debiting other assets for the amount determined.		
August 12, 2015 (Budget Office-T. Mullaney)	Submit re-appropriation information for FY 2016 to Office of Accounts & Control.		
August 12, 2015 (A & C – J. Lewis) (DLT – D. Gagne)	Provide work sheet with details providing due to and due from OTHER STATES – Fund 64 (ES).		
August 14, 2015 (A & C – A. Araujo) (Lottery – D. Sarro)	Post Journal to record Twin River Commissions.		
August 14, 2015 (Taxation / DLT - M. Canole)	Submit report NTBAC60 of revenues received from 7/01/2015 through 8/15/2015 that relate to DLT taxes receivable in FY 2015.		
August 17, 2015 (Treasury – M. DeMelo-Olsson)	Submit all bank account reconciliations for 6/30/2015, as well as any related accounting adjustments, to Accounts and Control.		
August 17, 2015 (A&C – S. Karp) (DOR – D. Sullivan)	Date for submitting to Accounts & Control the amount of “Block Program” receipts for the period 8/1/2015 – 8/16/2015 on non-billed sales tax receivables.		
August 21, 2015 (A&C – J. Findlay) (DOT-R. Farley)	Date for submitting draft financial statements for the ISTEAs and Garvee Funds to Accounts & Control.		
August 21, 2015 A&C – J. Findlay A&C – S. Karp (Lottery- D. Sarro)	This is second review, only perform if required: Final date for the submission, with backup, of Due to General Fund and Due to Permanent School Fund accruals at 6/30/2015.		
August 21, 2015 (State agencies)	Date for submitting all Federal Grants Information Schedules (FGIS Reports) to Accounts & Control. Refer to most current procedures and form.		
8/21/2015 (A&C – J. Lewis, A. Araujo)	Be sure all component unit accruals have been re-classed to proper “Due to * Due From” line.		
August 24, 2015 (DOR – M. Canole)	Submit: 1) schedule of taxable sales by industry, 2) schedule of personal income taxable rates, and 3) schedule of resident personal income tax filers and liabilities by AGI.		

<i>DUE DATE</i>	<i>PROCEDURE</i>	<i>TARGET PROCESSING DATE</i>	<i>DATE COMPLETED</i>
August 25, 2015 (DoIT - W. Korab, A&C - C. Faucher)	Submit schedule of full time state employees by function.		
September 25, 2015 (State Agencies)	Agencies must notify the Office of Accounts & Control as to why remaining balances of specific accounts payable cannot yet be liquidated.		
October 1, 2015 (ERSRI- F. Karpinski)	Date for submitting to Accounts & Control the audited financial statements for the Employees' Retirement System of Rhode Island.		
October 1, 2015 (Lottery-D. Sarro)	Date for submitting to Accounts & Control the audited financial statements for the State Lottery.		
October 8, 2015 (A&C - A. Araujo)	The Office of Accounts & Control will liquidate any FY 2015 accounts payable balances still on the books, except those exempted by a notification received on or before 9/25/2015.		
October 14, 2015 (DoIT - Don O'Donnell)	Submit schedule of assets by function code.		
June 1, 2016 (A&C - A. Araujo)	The Office of Accounts & Control will liquidate any FY 2015 accounts payable balances still on the books, even those originally exempted by agency notifications received by 9/25/2015. Agencies may, however, re-establish these as FY 2016 payables on the ADI spreadsheets due back at Accounts & Control on 7/20/2016.		

Instructions for the following form:

Fiscal closing data request acknowledgment form

Upon receipt of the FISCAL YEAR-END CLOSING TIMETABLE/DEADLINES memorandum, the Chief Financial Officer is to sign and date the acknowledgement that the timetable has been received and that the staff responsible for the data have been notified of the requirements.

ATTACHMENT A

To: Marc A. Leonetti, State Controller

From: _____

(Department)

**Subject: ACKNOWLEDGMENT-FISCAL YEAR-END CLOSING
TIMETABLE/DEADLINES MEMORANDUM**

**I hereby acknowledge receipt of the FISCAL YEAR-END CLOSING
TIMETABLE/DEADLINES memorandum for the fiscal year ending June 30,
2015.**

**I will ensure that the responsible person(s) are notified of this request and
that the required data is submitted to the Office of Accounts and Control
by the due dates indicated.**

Signature

Date

Title

ATTACHMENT B

INVOICE DOCUMENTS

FY 2015

BILLINGS/PAYMENTS

ATTACHMENT B

**INVOICE DOCUMENTS
FY 2016**

BILLINGS/PAYMENTS

ATTACHMENT C

**To: Peter Keenan, Associate Controller-Finance
Office of Accounts and Control**

From: _____

(Department)

Subject: Certification of data submitted for fiscal year end closing

I hereby certify that the data listed below which is being submitted to the Office of Accounts and Control in the _____ attached document(s) or _____ e-mail (check one) dated _____ is complete and accurate to the best of my knowledge.

I further certify that my agency will conduct a complete review of all payments that meet or exceed \$250,000.00 that are paid from July 1st thru August 15th. If these goods or services are for FY 2015 expenses, I will report this no later than August 19th as a material accounts payable for FY 2015.

Included below is a brief description of the data/other information that is the subject of this certification:

I understand that this data/information has been requested by the State Controller to assist in preparing the State's Comprehensive Annual Financial Report.

I have reviewed the data/information and, where applicable, compared it to the previous year's information. I have identified any significant differences, researched the reasons for such differences, and I am satisfied with the result of this research.

Signature

Date

Title