

# Training for CFO's

# Office of Accounts and Control Web Site

- The address for the Office of Accounts and Control web site is:
  - **<http://controller.admin.ri.gov>**



## State of Rhode Island Office of Accounts and Control

- ▶ Home
- ▶ About Us
- ▶ Communications
- ▶ Capital Assets
- ▶ Financial Reports
- ▶ Forms
- ▶ Policies and Procedures
- ▶ Purchase Card Program
- ▶ Training
- ▶ Out of State Travel
- ▶ SWCAP Reports
- ▶ Contact Us

### Welcome

The primary mission of the Office of Accounts and Control is to promote the financial integrity and accountability of state government through sound administrative and accounting controls and procedures.

The major activities of this office include the administration of a comprehensive accounting and recording system which classifies transactions of the departments and agencies in accordance with the budget plan; the maintenance of control accounts of assets for all departments and agencies; the operation of financial, accounting and cost systems for all departments and agencies; the preaudit of all state expenditures; the approval of vouchers drawn on the General Treasurer; and the preparation of financial statements required by departments and agencies, the Governor or the General Assembly.

This office is also responsible for the preparation and/or coordination of several publications, including the Comprehensive Annual Financial Report, Condensed State Financial Report, State Payroll Manual, Procedural Handbook of the Department of Administration, and the Consolidated Statewide Cost Allocation Plan.

[CLICK HERE TO GO TO THE RIFANS/RISAIL FINANCIAL STATEMENTS WEB SITE\\*](#)

\*You are about to enter an area designated only for employees of the State of Rhode Island.

If you are not an employee of the State of Rhode Island, please do not attempt to enter this area.

Department of Administration  
Office of Accounts and Control  
State Controller: Peter B. Keenan, CPA

### Related Links

- [Paystub RI](#)
- [Budget Office](#)
- [Office of Human Resources](#)
- [Office of Purchasing](#)
- [RIFANS Supplier Portal](#)
- [Transparency Portal](#)  
(A review of department spending is just one click away)

### Press Releases

11/22/2016 09:00 EST  
[R.I. Governor and Commerce Corporation Expand Several Key Economic Projects and Initiatives](#)

11/22/2016 08:00 EST  
[DLT Featured Jobs for Tuesday, November 22, 2016](#)

11/21/2016 16:15 EST  
[Maurice Nova Pleads to Heroin and Fentanyl Distribution](#)

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[More...](#)

# Office of Accounts and Control Web Site Training Section

- In order to see what training topics are available on the web site, select Training on the left hand column of the screen. The following slide shows the next screen that will appear.



# State of Rhode Island Office of Accounts and Control

[Contact Us](#) | [Directions](#) | [Search Accounts and Control:](#)  Go

- ▶ [Home](#)
- ▶ [About Us](#)
- ▶ [Communications](#)
- ▶ [Capital Assets](#)
- ▶ [Financial Reports](#)
- ▶ [Forms](#)
- ▶ [Policies and Procedures](#)
- ▶ [Purchase Card Program](#)
- ▶ [Training](#)
- ▶ [Out of State Travel](#)
- ▶ [SWCAP Reports](#)
- ▶ [Contact Us](#)

## Training

Subject	Date	Format
<a href="#">W2 Overview</a>	01-26-2016	
<a href="#">State of RI PaymentNet4 Cardholder Readiness</a>	08-26-2013	
<a href="#">Liability &amp; Escrow Accounts and Related Controls</a>	03-18-2016	
<a href="#">Expenditure Recognition in Governmental Funds</a>	02-20-2014	
<a href="#">Cash Receipts Cut-Off and Revenue Recognition</a>	02-20-2014	
<a href="#">Accrual for Payroll Costs at Year-End</a>	10-11-2016	
<a href="#">Centralized Reporting for CAPS and SharePoint User Guide 2015</a>	06-25-2015	
<a href="#">Discoverer Financial Training Guide - February 2016</a>	02-22-2016	
<a href="#">Discoverer Payroll Training Guide - February 2016</a>	02-22-2016	
<a href="#">Centralized Batch Import Process</a>	05-02-2014	
<a href="#">RIFANS Working Efficiently with Accounts Payable</a>	04-10-2014	
<a href="#">Oracle Version 12 Accounts Payable Manual Revised</a>	05-06-2014	
<a href="#">Instructions to Print RIFANS Supplier Portal Invoices</a>	07-30-2014	
<a href="#">Supplier Portal Training Material</a>	09-29-2014	
<a href="#">RIFANS Expenditure Naturals</a>	07-20-2016	
<a href="#">RI-FANS General Ledger Training Manual 2016</a>	04-29-2016	
<a href="#">Purchasing 101 ARC Presentation</a>	09-26-2016	
<a href="#">Div of Purchases - RIFANS Instruction Manual</a>	09-26-2016	

## Webinars

Subject	Date	Format
<a href="#">Supplier Invoice Tutorial</a>	04-21-2016	
<a href="#">Account Inquiries in RIFANS</a>	02-10-2016	
<a href="#">Journal Inquiries in RIFANS</a>	02-10-2016	
<a href="#">Attaching a Short Text or Computer File to a JE</a>	02-10-2016	
<a href="#">Autocopying a Journal Entry</a>	02-10-2016	
<a href="#">Running a Financial Report in RIFANS</a>	02-10-2016	
<a href="#">Journal Entry Initiation Tutorial</a>	06-17-2015	
<a href="#">Sharepoint Tutorial</a>	06-17-2015	
<a href="#">Structure of Account Numbers in RIFANS</a>	06-17-2015	
<a href="#">Vacation Rules Tutorial</a>	06-17-2015	

## Related Links

- [Paystub RI](#)
- [Budget Office](#)
- [Office of Human Resources](#)
- [Office of Purchasing](#)
- [RIFANS Supplier Portal](#)
- [Transparency Portal](#)  
(A review of department spending is just one click away)
- [Alternative FICA Plan Info](#)

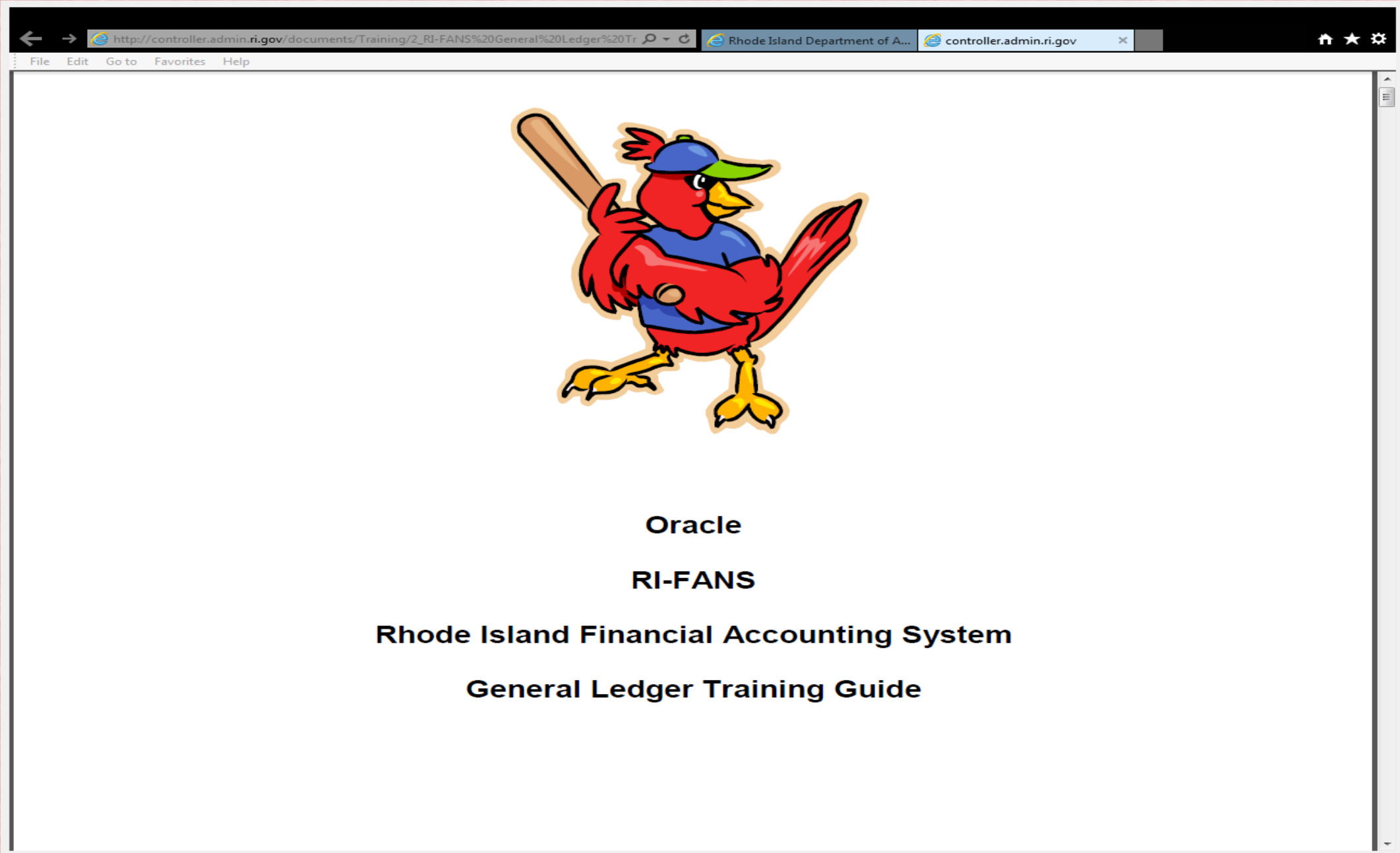
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# Office of Accounts and Control Web Site Training Section

- Note that the web site offers some training topics in narrative format and some in webinar format.
- To download a particular topic that interests you, simply click on it.
- For example, if you wish to download the RI-FANS General Ledger Training Manual that is listed in the Narrative section, click on that topic and the whole manual will appear. You may then either print the entire manual or scroll to a particular page and read and/or print just that one, as you wish. The following slide shows you the first page of the manual.



# Office of Accounts and Control Web Site Training Section

- Clicking on a webinar topic will immediately bring up an audio-visual presentation on that topic.



# Office of Accounts and Control Web Site

## Policies and Procedures Section

- In order to see a list of the Policies and Procedures that the Office of Accounts and Control has implemented, select Policies and Procedures on the left hand column of the Home screen.
- Simply click on whichever policy/procedure you're interested in and it will appear in PDF format.
- The following slide shows the list of Policies and Procedures that are currently available on the web site.

- ▶ Home
- ▶ About Us
- ▶ Communications
- ▶ Capital Assets
- ▶ Financial Reports
- ▶ Forms
- ▶ Policies and Procedures
- ▶ Purchase Card Program
- ▶ Training
- ▶ Out of State Travel
- ▶ SWCAP Reports
- ▶ Contact Us

Policies and Procedures	
Subject	Format
<a href="#">A-6 Appointment of Authorized Agents Revised 12-1-14</a>	
<a href="#">A-7 Payments for Grant Awards Funded Exclusively with General Revenue 7-1-16</a>	
<a href="#">A-15 Procedure for Imprest Cash Funds 10-17-16</a>	
<a href="#">A-19 Repairs to Insured State Property 10-11-16</a>	
<a href="#">A-20 Internal Service Funds</a>	
<a href="#">A-22 Out of State Travel Policy Revised 12-1-11</a>	
<a href="#">A-26 Fiscal Year-end Payroll Accrual 10-11-16</a>	
<a href="#">A-36 Payments for Refreshments Lunches Dinners etc Revised 5-1-16</a>	
<a href="#">A-38 Prompt Payment Procedure</a>	
<a href="#">A-44 Bank Depository Accounts</a>	
<a href="#">A-46 In-State Travel Effective 6-1-10</a>	
<a href="#">A-46ET In-State Travel Processed Using the State's Mileage Reimbursement System Effective 7-1-16</a>	
<a href="#">A-49 Statement Claim Form Affidavit for Property Loss or Damage 11-1-13</a>	
<a href="#">A-49 Payment of Claims Policy Revision 11-1-13</a>	
<a href="#">A-51 Employer Provided Vehicles revised Oct 2014</a>	
<a href="#">A-52 Incident Report Policy - 10-6-14</a>	
<a href="#">A-52A Incident Report 10-6-14</a>	
<a href="#">A-53 Purchase Cards</a>	
<a href="#">A-54 Personal Usage for State Telecommunication Device-Svc Revised Nov 1 2011</a>	
<a href="#">A-56 Restricted Account Indirect Cost Recovery Assessment 10-19-16</a>	
<a href="#">A-59 Moving-Relocation Expenses 8-1-13 Revised</a>	
<a href="#">A-60 RIFANS Delegation</a>	
<a href="#">A-60 RIFANS Delegation Form</a>	
<a href="#">A-61 Cash Receipts Cut-Off and Revenue Recognition</a>	
<a href="#">A-62 Expenditure Recognition and Accounts Payable Cut-Off</a>	
<a href="#">A-64 Liability &amp; Escrow Accounts and Related Controls 03-18-16</a>	
<a href="#">A-65 Impairment of Capital Assets 03-18-16</a>	
<a href="#">A-66 Pollution Remediation Obligations 4-2-14</a>	
<a href="#">A-67B State-Additional Business Transponder Request Form</a>	
<a href="#">A-67A RITBA E-Z Pass Business Application</a>	
<a href="#">A-67 EZ-Pass for State Use Policy 12-1-14</a>	
<a href="#">A-68 Emergency Food Purchases (State Closure) 02-01-15</a>	
<a href="#">P-3-15 Payroll Policy RIPTA Transit Pass Revised 1-15-16</a>	
<a href="#">P-4 Payroll Policy-Retirement Code Procedure 2-17-10</a>	

- Related Links
- [Paystub RI](#)
  - [Budget Office](#)
  - [Office of Human Resources](#)
  - [Office of Purchasing](#)
  - [RIFANS Supplier Portal](#)
  - [Transparency Portal](#)  
(A review of department spending is just one click away)
  - [Alternative FICA Plan Info](#)

# Office of Accounts and Control Web Site Communications Section

- In order to see a list of the communications that the Office of Accounts and Control has issued to State agencies, select Communications on the left hand column of the Home screen.
- To see the communications made specifically to Chief Financial Officers, select Chief Financial Officers on the next screen.
- It is recommended that CFO's look at these communications at least weekly so they do not miss any new ones.

- ▶ Home
- ▶ About Us
- ▶ Communications
- ▶ Capital Assets
- ▶ Financial Reports
- ▶ Forms
- ▶ Policies and Procedures
- ▶ Purchase Card Program
- ▶ Training
- ▶ Out of State Travel
- ▶ SWCAP Reports
- ▶ Contact Us

**Communications**

- [Chief Financial Officers](#)
- [Chief Payroll Officers](#)
- [Purchase Card Program](#)
- [Forms](#)
- [Policies and Procedures](#)
- [ADIL Payment Reports](#)
- [Open Invoice Reports](#)
- [CMIA](#)
- [Payment Run Schedules](#)
- [Paystub RI](#)
- [W.B. Mason](#)
- [Vendor Invoices](#)

- Related Links**
- [Paystub RI](#)
  - [Budget Office](#)
  - [Office of Human Resources](#)
  - [Office of Purchasing](#)
  - [RIFANS Supplier Portal](#)
  - [Transparency Portal](#)  
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## Chief Financial Officers Communications














### Subject

<a href="#">CFO 17-03 Vehicle A-51 Forms</a>	10-19-16	
<a href="#">CFO 17-02 Training October 2016</a>	09-27-16	
<a href="#">CFO 17-01 Centralization of National Grid Gas Bills</a>	07-05-16	

**Subject**

<a href="#">CFO-CFO 16-12 Partial Health Insurance Holiday Pay Period 24</a>	05-10-16	
<a href="#">CFO 16-11(2) New Natural - State Grants Budgeted Separately</a>	06-24-16	
<a href="#">CFO 16-11 Accounts Payable Year End Reminders</a>	06-14-16	
<a href="#">CFO 16-10 Direct Pay Documents in RIFANS</a>	05-24-16	
<a href="#">CFO 16-09 Training May 2016</a>	04-25-16	
<a href="#">CFO 16-08 Write-off Memo</a>	03-11-15	
<a href="#">CFO 16-07 FY16 Closing Time Table</a>	03-11-15	
<a href="#">CFO 16-06 Reimbursement of Overdraft Fees Related to 2-12-16 Direct Deposit</a>	02-15-16	
<a href="#">CFO 16-05 Training Feb 2016</a>	02-04-16	
<a href="#">CFO 16-04 Decreased Mileage Rate 1-1-16</a>	12-22-15	
<a href="#">CFO 16-03 Vehicle A-51 Forms</a>	10-15-15	
<a href="#">CFO 16-02 Training Fall 2015</a>	09-18-15	
<a href="#">CFO 16-01 New W-9 Authorization Form Required</a>	09-10-15	

## Subject

<a href="#">CFO 15-13 Accounts Payable &amp; Receivable as of June 30</a>	06-26-15	
<a href="#">CFO 15-12 Centralized Reporting for CAPS</a>	06-25-15	
<a href="#">CFO 15-11 Accounts Payable Year End Reminders</a>	06-04-15	
<a href="#">CFO 15-10 Training Spring 2015</a>	04-01-15	
<a href="#">CFO 15-09 Write off Memo</a>	03-17-15	
<a href="#">CFO 15-08 FY'15 Closing Time Table</a>	03-12-15	
<a href="#">CFO 15-07 Non-Centralized Accounts Payable</a>	03-04-15	
<a href="#">CFO 15-06 New Natural Account for Out of State Travel Per Diems</a>	02-26-15	
<a href="#">CFO 15-05 Training III</a>	01-01-15	
<a href="#">CFO 15-04 Increased Mileage Rate</a>	01-01-15	
<a href="#">CFO 15-03 Inactive RIFANS Users</a>	10-28-14	
<a href="#">CFO 15-02 Vehicle A-51 Forms</a>	10-22-14	
<a href="#">CFO 15-01 Training II</a>	09-19-14	

## Subject

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## Related Links

- [Paystub RI](#)
- [Budget Office](#)
- [Office of Human Resources](#)
- [Office of Purchasing](#)
- [RIFANS Supplier Portal](#)
- [Transparency Portal](#)  
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# Office of Accounts and Control Web Site Forms Section

- In order to see a list of the official forms that the Office of Accounts and Control has created for State agencies to complete in various situations, select Forms on the left hand column of the Home screen.
- Then, simply click on the name of the form that you wish to download.

- ▶ Home
- ▶ About Us
- ▶ Communications
- ▶ Capital Assets
- ▶ Financial Reports
- ▶ Forms
- ▶ Policies and Procedures
- ▶ Purchase Card Program
- ▶ Training
- ▶ Out of State Travel
- ▶ SWCAP Reports
- ▶ Contact Us

Forms

W.B. Mason MPA and Order Forms	
Subject	Format
<a href="#">RI Non-Web Order Allocation Form WB Mason</a>	
<a href="#">Office Supply Ordering Information Forms</a>	
<a href="#">Paper-Office Toner and Stamps Form</a>	
<a href="#">WB Mason On Line Ordering Guide Revised</a>	

Accounting Forms	
Subject	Format
<a href="#">Accounts Payable Journal Cover Form</a>	
<a href="#">Accounts Receivable Journal Cover Form</a>	
<a href="#">ADI Template FY16 Accts Payable</a>	
<a href="#">Restricted Account Indirect Cost Assessment Review 12-07</a>	
<a href="#">A44 Bank Depository Accounts Form</a>	
<a href="#">Uncollectible Accounts Receivable Forms (AR1)</a>	
<a href="#">A15A Imprest Cash - Application Form</a>	
<a href="#">A15R Imprest Cash Fund Report Form</a>	

Purchase Card Forms	
Subject	Format
<a href="#">PC-1a Purchase Card Request Form - Individual 9-1-13</a>	
<a href="#">PC-1b Purchase Card Request Form - Departmental 9-1-13</a>	
<a href="#">PC-2a Individual Cardholder Agreement Revised 9-1-13</a>	
<a href="#">PC-2b Department Cardholder Agreement Revised 9-1-13</a>	
<a href="#">Will Call Pick Up Form (PC-3)</a>	
<a href="#">Authorization Form (PC-4)</a>	
<a href="#">PaymentNet System Access Request Form (PC-5)</a>	
<a href="#">Advertisement Request Form</a>	
<a href="#">Purchase Card Certification Label</a>	
<a href="#">Off-Line Purchases</a>	
<a href="#">Hotel Card Log</a>	
<a href="#">Authorization Form for Non-Cardholder Pick Up for P Card</a>	

Payroll Forms	
Subject	Format
<a href="#">Request for Direct Deposit Waiver Form</a>	
<a href="#">CollegeBound Payroll Withdrawal Instructions</a>	
<a href="#">1099 - request for prior years 1099 FORM</a>	
<a href="#">Treasury Direct Brochure</a>	
<a href="#">Treasury Direct Authorization-Cancellation Form</a>	

Related Links

- [Paystub RI](#)
- [Budget Office](#)
- [Office of Human Resources](#)
- [Office of Purchasing](#)
- [RIFANS Supplier Portal](#)
- [Transparency Portal](#)  
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# The RI-FANS System

- RI-FANS is an acronym standing for Rhode Island Financial Accounting System.
- RI-FANS is the official accounting system of the State of Rhode Island.
- It currently consists of a series of five interfacing modules: Purchasing, Accounts Payable, General Ledger, Fixed Assets, and Accounts Receivable.

# The RI-FANS Purchasing Module

- Contact person is Nancy McIntyre at [Nancy.mcintyre@purchasing.ri.gov](mailto:Nancy.mcintyre@purchasing.ri.gov). Phone number 401-574-8126.
- The State Office of Purchasing provides training sessions on the State's purchasing rules and regulations as well as on requisition initiation and purchase order creation.

# The RI-FANS Accounts Payable Module

- Contact person is Louise Sawtelle at [Louise.Sawtelle@doa.ri.gov](mailto:Louise.Sawtelle@doa.ri.gov). Phone number 401-222-2704.
- The Accounts Payable Section of the Office of Accounts and Control provides training sessions on a variety of topics related to paying the State's financial obligations to State employees and to outside parties.



# The RI-FANS General Ledger Module

- Contact person is Steven Blazer at [Steven.blazer@doa.ri.gov](mailto:Steven.blazer@doa.ri.gov). Phone number 401-222-2267.
- The Accounting and Reporting Section of the Office of Accounts and Control provides training sessions on how to post accounting transactions to the RI-FANS general ledger and on how to retrieve accounting data and generate financial reports from the RI-FANS system.

# The RI-FANS Fixed Assets Module

- Contact person is Sandra Morgan at [Sandra.morgan@doa.ri.gov](mailto:Sandra.morgan@doa.ri.gov). Phone number 401-222-6403.
- The Fixed Asset Control and Tracking (FACTS) Manual in the Capital Assets section of the Controller's web site is a comprehensive resource for issues related to this topic.

# The RI-FANS Accounts Receivable Module

- Contact person is Peter Hodosh at [Peter.Hodosh@doa.ri.gov](mailto:Peter.Hodosh@doa.ri.gov). Phone number 401-222-6404.

# RI-FANS Access and Approval Hierarchies

- Every person authorized to input data into the RI-FANS system is assigned a place in his/her agency's RI-FANS access and approval hierarchy.
- The CFO of each agency determines what types of entries a particular user may enter into the RI-FANS system, what types of entries the user is authorized to approve, and what types of entries the user must in turn pass along to a higher level approver in the hierarchy.
- The approval path a particular accounting entry takes among members of a hierarchy depends on the entry category and on the dollar amount involved.



# RI-FANS Access and Approval Hierarchy Form

- The next slide shows the top portion of the form used to add or delete a person from an agency's RI-FANS hierarchy. This form is also the one to use to change the characteristics of a current user's authorization profile.
- The form is located under Forms>Misc. Forms>RI-FANS Change Add Delete User Form on the Controller's web site.
- Note that the completed form must indicate that it has been approved by the Chief Financial Officer of the agency and it must be submitted electronically to the DoIT service desk at [ent.servicedesk@ri.gov](mailto:ent.servicedesk@ri.gov).





# RI-FANS Agency Hierarchy Flowcharts

- The Office of Accounts and Control maintains a file of the RI-FANS hierarchy flowcharts currently in effect for each State agency.
- Once a quarter, a representative of the Office sends a copy of the relevant flowchart to each agency CFO for updating. It is the responsibility of each CFO to ensure that the flowchart accurately reflects his/her agency's hierarchical workflow in the RI-FANS system. Particular attention should be paid to new users who have been added since the last update, the deletion of terminated users, and changes in users' dollar authorization limits.

# The Structure of Account Numbers in RI-FANS

- CFO's must become thoroughly familiar with the structure of account numbers in the RI-FANS system.
- Every account number in RI-FANS consists of seven discrete account segments, with a decimal point separating each one.
- It is recommended that you view the webinar on the Controller's web site for an overview of what each account number segment signifies. The Office of Accounts and Control also offers group training sessions on this and other RI-FANS topics once a quarter except during the summer months.

# Natural Account Numbers

- One of the most important RI-FANS account number segments to be familiar with is the one referred to as the natural account number. This is a six-digit segment that signifies whether the complete account number is an asset, a liability, an equity, a revenue, or an expenditure account.
- In RI-FANS, natural accounts that start with a 1 signify assets, those starting with a 2 signify liabilities, those starting with a 3 signify equities/fund balances, those starting with a 4 signify revenues, and those starting with a 6 signify expenditures.



# Expenditure Natural Accounts

- In the chart of six-digit expenditure natural accounts, all of which have a first digit of 6, those whose second digit is 1 signify salaries and wages. Similarly, the following second digits signify other types of expenditures, as follows:
  - 2 - Employee Benefits
  - 3 - Contracted Professional Services
  - 4 - Operating Supplies and Expenses
  - 5 - Assistance and Grants
  - 6 - Capital Purchases and Equipment



# Expenditure Natural Accounts

- 7 - Aid to Local Units of Government
- 8 - Debt Service
- 9 - Operating Transfers
- A 5-page listing of all the expenditure natural accounts currently in use is available on the Controller's web site.

# Initiating a RI-FANS Journal Entry

- While a CFO may or may not have to personally initiate journal entries in RI-FANS, he or she nevertheless needs to know how this is done. A good starting point is to view the Controller's webinar on this topic. This is also a major topic of instruction at the quarterly RI-FANS group training sessions offered by the Office of Accounts and Control.
- The most important thing to know about journal entries is that they generally need to have clear and adequate backup attached for the benefit of journal approvers and auditors. There is a separate webinar available on how to electronically attach backup to journal entries.

# Approving/Rejecting/Canceling a RI-FANS Journal Entry

- A CFO is always the top person in an agency's RI-FANS workflow hierarchy. As such, he or she is ultimately responsible for ensuring the accuracy, appropriateness, and legality of all accounting transactions processed by his/her agency.
- In conjunction with this responsibility, a CFO must know how to approve or reject RI-FANS journal entries initiated by others within his/her agency. He/she must also must understand the journal cancellation process.
- The Office of Accounts and Control requires that a CFO deal appropriately with all agency journal entries still unposted before the end the current accounting period (month) so that they will not roll into the next period as pending items.



# Approving/Rejecting/Canceling a RI-FANS Journal Entry

- The Office of Accounts and Control has created a webinar on the Controller's web site to illustrate how to approve or reject a RI-FANS journal entry.
- A webinar on how to cancel an as yet unposted journal entry is expected to be available in the near future.
- These are currently major topics of instruction at the quarterly RI-FANS group training sessions offered by the Office of Accounts and Control.

# Account Inquiries

- The account inquiry process in RI-FANS allows one to see end-of-period and year-to-date balances in any RI-FANS account. The process involves the input of certain account number and date parameters.
- There is a webinar on this topic on the Controller's website.
- This topic is also covered in the quarterly training sessions offered by the Office of Accounts and Control.



# Journal Inquiries

- The journal inquiry process allows one to call up and see any RI-FANS journal entry, whether already posted or still unposted.
- There is a webinar on this topic on the Controller's website.
- This topic is also covered in the quarterly training sessions offered by the Office of Accounts and Control.

# Standard and Financial Reports

- RI-FANS allows one to run a whole host of accounting reports of various kinds, including trial balances, transaction registers, cash resources reports, and many more.
- The Office of Accounts and Control includes report generation as a major part of its quarterly group training sessions.
- There is a webinar on the Controller's web site illustrating how to run a RI-FANS financial report, specifically the one called Cash Resources Report, which allows one to see the balance, on an accrual basis, in a federal, restricted, operating transfer, or so-called "other" account.

# The Discoverer Tool

- In situations where the data generated by a standard or financial report is too highly summarized to be useful for an agency's needs, one may use the Oracle Discoverer tool to obtain more specific information.
- For example, Discoverer is often used to drill down into payroll data pertaining to specific State employees for specific periods. No standard or financial RI-FANS report can provide information at this level of detail.
- The Office of Accounts and Control includes Discoverer as a major part of its quarterly group training sessions.

# Vacation Rules and Responsibility Delegation

- If a RI-FANS user with journal approval and/or invoice approval authority plans to be away from the office for a particular period of time, he/she should create a vacation rule to delegate his/her RI-FANS approval worklist to someone else within the agency.
- There is a webinar on the Controller's web site that illustrates how to set up a vacation rule.
- This topic is also covered at the quarterly training sessions offered by the Office of Accounts and Control.



# Fiscal Closing Time Table

- The Office of Accounts and Control posts a detailed fiscal closing time table to the Controller's web site in the spring of every year. It is found in the Communications – Chief Financial Officers section of the web site.
- The State prides itself on being able to publish its audited consolidated annual financial report (CAFR) by December 31 of each year. It can only accomplish this if each CFO statewide is diligent in successfully meeting all deadlines outlined in the time table.



# Accounting Periods

## July through June

- In RI-FANS, an accounting period is generally defined as one month. For example, the RI-FANS period DEC-2016 runs from 12/01/2016 through 12/31/2016.
- In order to correctly post as many “old year” accounting transactions as possible into the correct fiscal year, the June accounting period is always extended until late in July. This means that, for the CFO, special care must be taken in July to ensure that “old year” accounting transactions are posted to the JUN period and “new year” transactions are posted to the JUL period, since both periods will be open in RI-FANS simultaneously. Since the RI-FANS screen parameters will default to JUL automatically effective July 1, agency staff must be careful to change them back to JUN if they wish to enter an “old year” transaction.

# Accounting Periods

## Adjustment Period

- At a certain point in time, the State Controller will order that the JUN accounting period be closed. We will then open up a so-called Adjustment period (ADJ), to post any further transactions that need to be posted to the old fiscal year. While agencies may no longer post transactions to the old year themselves at this point, they may inform the Controller of transactions that, in their opinion, should have been posted to the old year. The Controller will then make a determination, in large part based on materiality, as to whether a staff member of the Office of Accounts and Control should create a journal entry for posting to the Adjustment period.

# Accounting Periods

## GASB Period

- At a certain point in time, the State Controller will determine that the Adjustment period is ready to be closed. At that time, the Auditor General's Office will be informed that, in the Controller's opinion, the accounting records for the old fiscal year are complete.
- As the audit process progresses, the Auditor General will usually make recommendations to the State Controller for posting still more transactions to the old year based on audit findings. If the Controller agrees, he will open up yet another old year accounting period, called the GASB period, and instruct his staff to post the necessary journal entries to that period.
- This means that a complete fiscal year in the RI-FANS system consists of fourteen, not twelve, accounting periods. RI-FANS inquiries and reports should always be run with this fact in mind when selecting date parameters.



# Reporting of Accounts Payable as of June 30

- Old fiscal year bills paid in July but posted to the June accounting period are automatically included in June 30 accounts payable. It is preferable to pay as many old year bills as possible while the June accounting period is still open.
- The reporting referred to here is for material expenditures incurred in the old fiscal year that are expected to be paid after the June accounting period is officially closed sometime later in July.
- A separate Outlook mailbox, [Yearend.Payables@doa.ri.gov](mailto:Yearend.Payables@doa.ri.gov), is used for this reporting.
- The State posts these payables as accrued expenses in the old fiscal year and reverses these accruals in the new fiscal year.

# Reporting of Accounts Receivable as of June 30

- This reporting is for material revenues earned in the old fiscal year that will not be deposited until July 1 or later.
- A separate Outlook mailbox, [Yearend.Receivables@doa.ri.gov](mailto:Yearend.Receivables@doa.ri.gov), is used for this reporting.
- The State posts these receivables as accrued revenues in the old fiscal year and reverses these accruals in the new fiscal year.



# Accrued Payroll and Fringe Benefits as of June 30

- The posting of accrued payroll and fringe benefits for State employees as of June 30 is done automatically by the Office of Accounts and Control in accordance with an eleven-year cycle.
- These accruals are reversed in the new fiscal year.
- Refer to Policy/Procedure A-26 on the Controller's web site for more details.

# Federal Grant Management

- Federal grants often fund a substantial portion of State agencies' annual operating budgets. Accordingly, a CFO should always be alert to ways to maximize the efficiency of his/her agency's federal drawdown process.
- A CFO must be familiar with and abide by all provisions of his/her agency's federal grants, including all aspects of the State's Cash Management Improvement Agreement (CMIA) with the federal government. The most current CMIA is available for viewing under the Communications section of the Controller's web site.
- The Office of Accounts and Control periodically requests explanations from CFO's whose federal accounts are carrying either positive or negative cash balances that are significantly higher than normal.

# Federal Grant Subgrantor/Subgrantee Agreements

- A CFO must be familiar with and abide by all provisions of his/her agency's agreements with other State agencies in connection with the transfer of federal money between them.
- Such transfers must be done in as timely and efficient a manner as possible.

# Grants from Entities Other Than Federal or State Agencies

- A CFO must be familiar with and abide by all provisions of agreements made in connection with grants his/her agency receives from entities other than federal or State agencies.



# Grant Awards Funded Exclusively with General Revenue That an Agency Makes to Entities Other Than Federal and State Agencies

- A CFO must be familiar with and abide by all the provisions of the Controller's policy/procedure A-7 (available on the Controller's web site) when making such grants to entities that are neither federal nor State agencies.

# Internal Control Issues

- A CFO must review the Single Audit Report that the Auditor General issues for the State each year and address any audit findings pertaining to his/her agency.
- A progress report on what is being done to remedy the weaknesses underlying these findings must be submitted quarterly to Jenn Pate, the Financial Management Administrator in the Office of Accounts and Control, at [Jennifer.Pate@doa.ri.gov](mailto:Jennifer.Pate@doa.ri.gov).

# Other Points of Contact

- For payroll issues: Nelia Coelho ([Nelia.Coelho@doa.ri.gov](mailto:Nelia.Coelho@doa.ri.gov), or 401-222-5636) or Malcolm Varadian ([Malcolm.Varadian@doa.ri.gov](mailto:Malcolm.Varadian@doa.ri.gov), or 401-222-4997)
- For State and federal grants management: Laurie Petrone ([Laurie.Petrone@omb.ri.gov](mailto:Laurie.Petrone@omb.ri.gov), or 401-574-8423) or John Monse ([John.Monse@doa.ri.gov](mailto:John.Monse@doa.ri.gov), or 401-222-1142)
- For cash receipts journals: Cheryl Haddad ([chaddad@treasury.ri.gov](mailto:chaddad@treasury.ri.gov), or 401-462-7665)

# Other Points of Contact

- For Budget time tables and other Budget issues: Tom Mullaney ([Thomas.Mullaney@budget.ri.gov](mailto:Thomas.Mullaney@budget.ri.gov), or 401-222-6414), or the individual Budget analyst assigned to your agency
- For internal control issues: Jenn Pate ([Jennifer.Pate@doa.ri.gov](mailto:Jennifer.Pate@doa.ri.gov), or 401-222-5098)
- For employee mileage and P-card issues: Louise Sawtelle ([Louise.Sawtelle@doa.ri.gov](mailto:Louise.Sawtelle@doa.ri.gov), or 401-222-2704)
- For Discoverer and ADI issues: Peter Hodosh ([Peter.Hodosh@doa.ri.gov](mailto:Peter.Hodosh@doa.ri.gov), or 401-222-6404)



# Other Points of Contact

- For technology and RI-FANS access issues: DoIT Service Desk ([ent.servicedesk@ri.gov](mailto:ent.servicedesk@ri.gov), or 401-462-4357)
- For RI-FANS training sessions: Craig Rabbitaille ([Craig.Rabbitaille@doa.ri.gov](mailto:Craig.Rabbitaille@doa.ri.gov), or 401-222-2273)

# Other Points of Contact

- Just as every State agency has an assigned budget analyst in the State Budget Office, so does every agency have a liaison in the Office of Accounts and Control. Their contact information is as follows:
- Alicia Araujo ([Alicia.araujo@doa.ri.gov](mailto:Alicia.araujo@doa.ri.gov), or 401-222-6407)
- John Monse ([John.monse@doa.ri.gov](mailto:John.monse@doa.ri.gov), or 401-222-1142)
- Martires Hernandez ([Martires.hernandez@doa.ri.gov](mailto:Martires.hernandez@doa.ri.gov), or 401-222-6437)
- Craig Rabitaille ([Craig.Rabitaille@doa.ri.gov](mailto:Craig.Rabitaille@doa.ri.gov), or 401-222-2273)
- If you do not know who the liaison is for your agency, you may contact Steven Blazer ([Steven.blazer@doa.ri.gov](mailto:Steven.blazer@doa.ri.gov), or 401-222-2267)