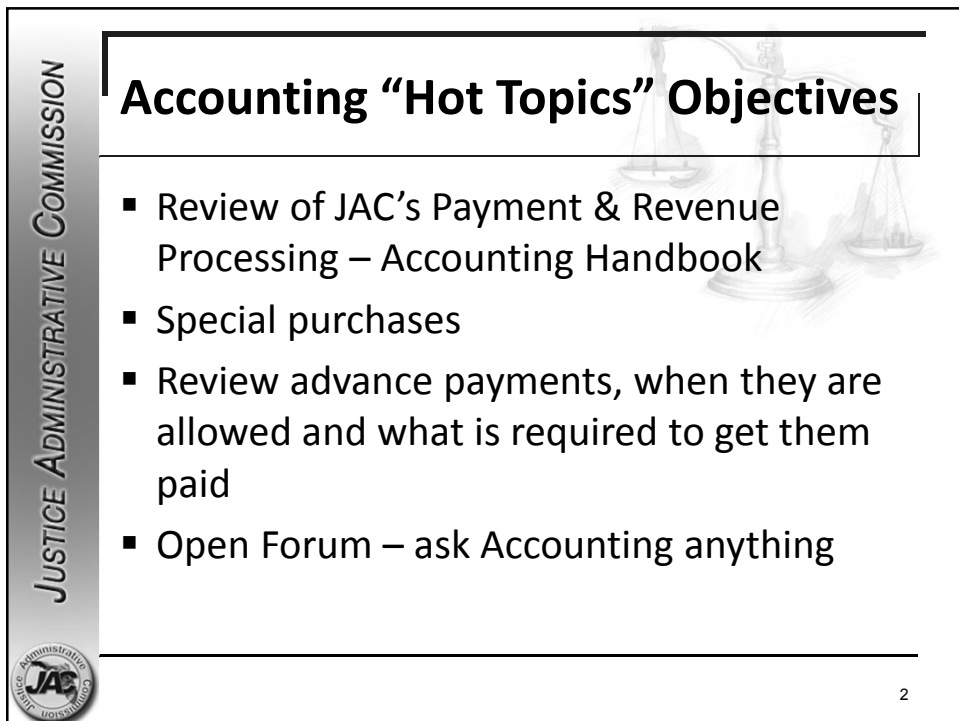




**Accounting Hot Topics**

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Dina Kamen – Director of Accounting  
Tim Tice – Deputy Director of Accounting



**Accounting “Hot Topics” Objectives**


- Review of JAC’s Payment & Revenue Processing – Accounting Handbook
- Special purchases
- Review advance payments, when they are allowed and what is required to get them paid
- Open Forum – ask Accounting anything

2

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# Payment & Revenue Processing Handbook

**Payment & Revenue Processing – Governmental Accounting Handbook**



A COMPREHENSIVE GUIDE TO THE PAYMENT OF INVOICES & OTHER OBLIGATIONS, AND RECORDING RECEIPTS, WITH FLORIDA GOVERNMENTAL ACCOUNTING BASICS

VOLUME 1, ISSUE 2 2022 FEBRUARY 23, 2022  
JUSTICE ADMINISTRATIVE COMMISSION – ACCOUNTING OFFICE  
221 NORTH BROWN STREET, TALLAHASSEE, FLORIDA




3

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# Payment & Revenue Processing Handbook

- JAC reviewed DFS’s Reference Guide for State Expenditures, Memos, and other communications and created the Handbook
- The Handbook focuses mainly on expenditures and revenues that apply to our JROs
- Payment & Revenue Processing Handbook




4



## Membership Dues



- Membership dues may be paid using state funds upon approval by the agency head only if the membership is essential to the statutory duties of the agency
- 
- Payment information for membership dues must contain a statement that the records of the organization, as they pertain to the public agency, shall be public records according to s. 119.01(3), F.S.

5



## Awards and Recognitions

- According to s. 110.1245, F.S., each department head is authorized to incur expenditures for purchasing awards & recognitions for state employees
- Awards may include: framed certificates, pins, and other tokens of appreciation
- Awards may not cost in excess of \$100 each, plus applicable taxes
- Employee receiving the award should be indicated with the payment information sent to JAC

6



## Procurement of Motor Vehicles

- Payment for purchase and continuous lease of motor vehicles must include the following:
  - Documentation of appropriated funds such as the legislative budget form D3-A, the budget amendment from the Governor's Office, or the appropriation line item from the General Appropriations Act (GAA)
  - Evidence of Department of Management Services (DMS) approval from Fleet Management
  - Copy of the Authorization



7



## Advance Payments

- As a general rule of thumb, the State does spend taxpayer money unless the goods or services provided to the State have been received and approved/inspected
- State laws and rules do allow for advance payments under certain circumstances
- Department of Financial Services (DFS) sets the rules for advance payments (and most other payments)

8



## Advance Payments – Prior Approval Not Needed

- Advance payments for maintenance agreements, software license agreements, and subscriptions are allowed *without pre-approval* from DFS (if under \$35,000) (e.g., BOMS or STAC agreements)
  - As long as there are savings to the state; or
  - The goods and services are essential to the operations of your agency and you may not obtain the services unless paid in advance.

9



## Advance Payments – Maintenance Agreements

- If DFS pre-approval is not required, both of the following should be included with the payment package:
  - A memo including why this advance purchase is essential to your agency's mission
  - The invoice or memo describing the savings. For example: Making a one time payment of \$8,000 for 12 months of service vs. 12 monthly payments of \$1,000, resulting in a savings of \$4,000. The \$4,000 savings must be reflected in the memo.

10



## Advance Payments – Prior Approval Needed From DFS

- If the maintenance agreement, software license agreement, or subscription is over \$35,000 (category II threshold), the payment must be pre-approved by DFS
- This is achieved by submitting a memo to DFS requesting pre-approval of an advance payment

11



## Advance Payments – Prior Approval Needed From DFS

- The memo should include the following information:
  - Line number in the General Appropriations Act
  - Invoice total
  - Service period for the agreement
  - Savings to the state/services only available if paid in advance
  - Services are essential to your agency's mission

12



## Advance Payments – Prior Approval Needed From DFS

- If you need assistance creating the memo JAC Accounting staff are here for you
- JAC will forward your memo to DFS
- DFS stamps an approval on the memo
- The memo needs to be included with the batch for payment

13



## Advance Payments – Conferences and Training

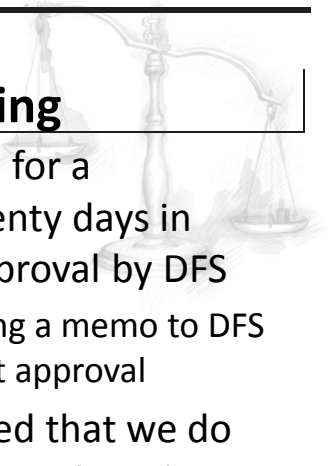
- “Direct payment of registration fees shall not be requested earlier than twenty workdays before the travel period is to begin unless written justification of the circumstances which necessitate an exception to this restriction is submitted to and approved by the Chief Financial Officer. Criteria for approval shall include discount for earlier payment and earlier payment required for a reservation.”


14

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## Advance Payments – Conferences and Training

- In the past if an office paid for a registration more than twenty days in advance, it needed pre-approval by DFS
  - This was achieved by sending a memo to DFS asking for advance payment approval
- Recently, DFS verbally stated that we do not need their approval for registration fees over twenty days – **YAY! 😊**



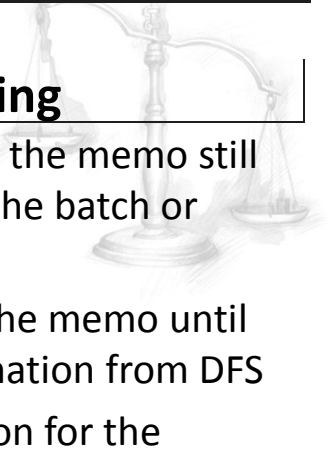



15

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## Advance Payments – Conferences and Training

- JAC has been advising that the memo still be included as back up in the batch or Pcard package
- We will continue to draft the memo until we receive written confirmation from DFS
- This will provide justification for the advance payment





16





## Advance Payments – Conferences and Training

- The memo should include the following information:
  - Line number in the General Appropriations Act
  - List of employees attending
  - Cost per person
  - Dates of the training event or conference
  - Statement explaining why the payment must be made earlier than 20 workdays prior to the event (e.g., needed to secure a seat, savings to the state)
  - Benefit to the state

17



## Advance Payments – Other Considerations

- The following advance payments are generally accepted by DFS (although not listed in the Reference Guide)
  - Information and evidence
  - Time sensitive case-related payments
  - Travel arrangements (airfare, hotel)

18

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## Questions – Open Forum




19

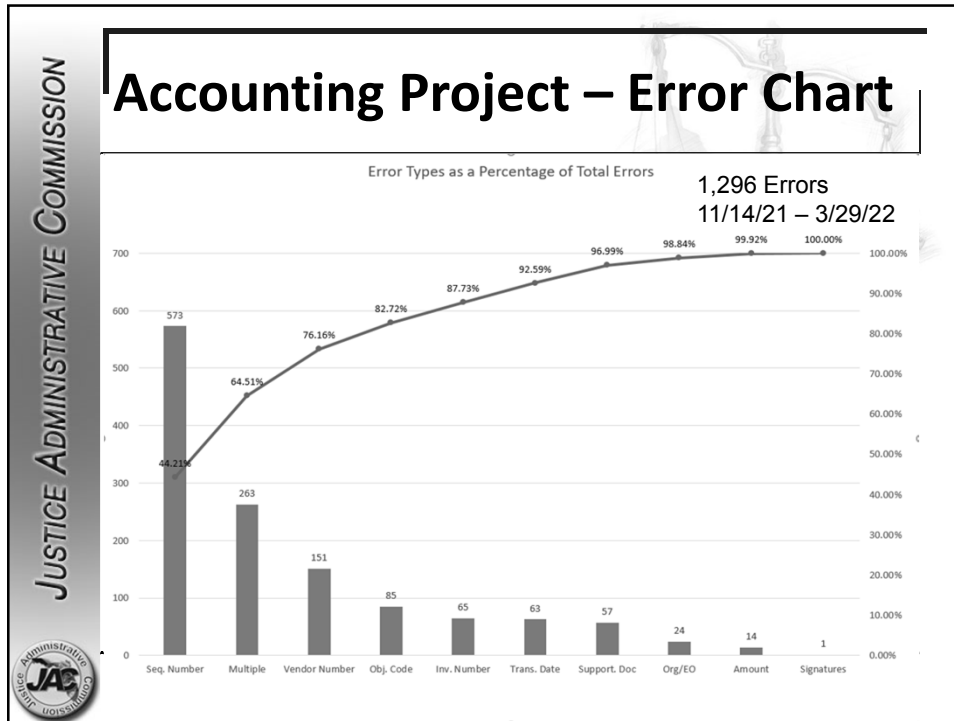
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## Accounting Project

- Accounting with the help of HR, Financial Services, and Budget staff has been working on a process improvement project
- We started tracking which errors were being corrected on batches on November 14, 2021
- The overall goal of the project was to help:
  - 1) Identify the types of errors that were being addressed and corrected on the batches submitted for payment
  - 2) Use that information to develop trainings and policies that help us help you



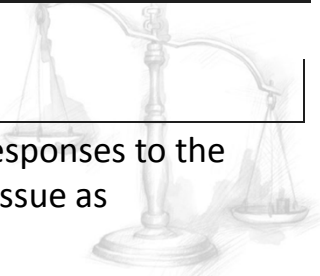
20



## Accounting Project – Solutions


- By using the data collected we focused on reducing the error seen most often – Vendor Errors
- We identified the two main causes of the vendor issues were communication and training
- In response to that issue, we have updated our policy and created a quick one page reference guide to assist you

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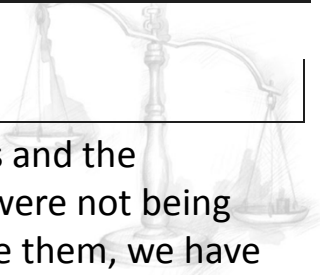
## Accounting Project – Policy Changes

- Based on the results of your responses to the survey, we identified our first issue as communication
- The employees that were making the updates in BOMS/Accounting System were not always receiving the copies of the batches showing the corrections
- Over 90% of the responses also requested that we send emails alerting your office when a vendor address is incorrect




23

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## Accounting Project – Policy Changes

- In response to your requests and the realization that corrections were not being seen by those needing to see them, we have implemented a new policy
- Your JAC accountant will begin emailing your offices anytime a vendor error occurs
- There will be a large increase to the number of emails received initially but it will reduce over time as the vendors' info is corrected



24



## Accounting Project – Reference Guide

- Our second issue to help address the issue of training
- Using the training in BOMS, we developed a quick one page reference guide to assist your offices with updates
- It will be attached with the emails sent for vendor corrections and is located on JAC’s website under accounting



## Accounting Project – Quick Job Aid

### BOMS Vendors

- Adding Vendors
  - Under Activities, select Vendors to open the vendor screen in BOMS
  - Under Options, select Add to create a new vendor
  - Complete all vendor information
    - Name, Vendor type (FEIN, SSN, Agency or Foreign), Tax ID & Sequence #, Address
    - Agency specific – State Agency #, J.T. Ben Object & J.T. Ben Category
  - Vendor names must be unique for each record, i.e. Office Depot Charlotte and Office Depot Tallahassee
  - Save
- Editing Vendors
  - Under Activities, select Vendors to open the vendor screen in BOMS
  - Use the filter/search bar to locate the vendor record
  - Select the vendor and choose Edit



- Update vendor information
- Save
- Additional Features
  - There are four additional vendor features in BOMS under the Options tab,
    - Rename – used to change the name of the vendor record
    - Copy – creates a duplicate vendor record with all existing information populated
    - Archive – removes from the list of selectable vendors. The record is saved and can be reactivated, if needed
    - Delete – used to purge outdated or unused vendor records