



The Connection

A QUARTERLY NEWSLETTER REPORTING NEWS & INFORMATION FROM STATEWIDE ACCOUNTING

Belated Claims Process

In order to help standardize agency belated claims requests, we have created and posted a template on our [Administrative and Accounting Resources](#) webpage for agencies to utilize when requesting approvals.

General information on belated claims can be found in SAAM [Section 85.40](#). SAAM Subsection 85.40.10.e provides requirements agencies should include in their requests:

Belated claims needing OFM approval are to be submitted for review following the close of each appropriation period. Agencies are to submit a request for all belated claims identifying vendor, date of receipt of goods or services, amount of claim, account and appropriation that should have been charged had the claim been paid timely, and the account and current appropriation to be charged. The request is to be submitted in writing to OFM Statewide Accounting.

If you have any questions about the new template, please reach out to your Statewide Accountant.



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Fiscal Year-End is Around the Corner – NOW is the Time to Prepare

The end of the fiscal year will be here soon, and there are actions you can take now to prepare and make the close-out process much easier. Agencies provided us with suggestions that helped their fiscal year-end go smoothly and things they would do differently, which we shared in the [2023 Fall Connection newsletter](#). There is still time to implement one or two ideas.

Here are just a few of our recommendations:

- **Reconciliations.** If you're caught up on your GL reconciliations, GREAT JOB! If not, it is time to start working on them. Remember that the reconciliations are not complete until any needed corrections have been made. Getting these up to date will eliminate many of the exceptions you see every month and it will make year-end close less frantic.

If you need help getting started,

- Start with the GLs on your agency's list of exceptions, which your OFM Statewide Accountant sends after each fiscal month closes. The exception reports can be run or scheduled any time in Enterprise Reporting. (They are located in Public Folders > Financial Reports > Accounting.)
- Reach out to your OFM Statewide Accountant for some one-on-one assistance.

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Important Dates and Year-end Information

This year has gone by quickly and, somehow, fiscal year-end close is just around the corner! Below are the important fiscal year 2024 year-end dates to keep in mind as you plan your internal activities. The [Year-End Closing resource site](#) has a FY24 closing calendar that can be printed. We will post other year-end resources on this page as they are complete, including the year-end transaction codes and interagency contacts.

Due Date	Reporting Item
June 28	Last working day of the fiscal year; cash cutoff (refer to OST's closing schedule memo)
July 8	Disclosure Form application opens
July 24	Mail out interagency billings (whether based on actuals or estimates)
July 31	Phase 1 Close Agency accruals recorded. Prioritize interagency receivable/payable reconciliations as many agencies have an early internal close date.
August 16	Phase 1B Close <ul style="list-style-type: none"> • Certain state disclosure forms are due • Interagency receivable/payable balancing is due • Pollution remediation site status report is due • Asset retirement obligation report is due
September 6*	Phase 2 Close <ul style="list-style-type: none"> • Agency adjustments completed • Remaining State and Federal Disclosure Forms are due (not including certifications) • Disclosure Form application closes <p>All agency adjusting entries made after Phase 2 require OFM approval.</p>
September 18*	State Financial Disclosure Certification form, including attachments, is due
February 28, 2025	Federal Assistance Certification form is due

** These due dates were changed in April 2024.*

If your agency cannot complete some or all of the Phase 1B disclosure forms and tasks by August 16, you will need to request an extension by sending a memo to your assigned OFM Statewide Accountant. The memo should list the items for which an extension is needed and the date by which your agency can complete the forms and tasks. The requested date can be no later than the end of Phase 2 close, September 6, 2024. Remember, to complete the disclosure forms, all AFRS entries related to those forms must be entered first.

Chapters 90, State Reporting, and 95, Federal Assistance Reporting, in the *State Administrative and Accounting Manual* are updated every year to reflect changes in reporting requirements. The Chapter 90 update will be issued in May and Chapter 95 will be updated following the issuance of the federal Office of Management and Budget's Uniform Guidance. There will only be minor changes to the Disclosure Forms this year. **Watch for our updated trainings prior to the opening of the Disclosure Form application in July and refer to our training article in this newsletter.**

Fiscal Year-End Training Classes Offered

For fiscal staff with previous year-end closing experience, we offer our short update class that focuses on current year changes and key items of emphasis. The update will be presented at the May FMAC meeting. Refer to the [FMAC](#) webpage for details.

For fiscal staff new to year-end closing, we also offer a 3-hour workshop. The workshop will focus on expenditures, payables, revenues, reconciliations, and Phase 2 adjustments. This is a hands-on class and includes exercises to practice what is covered. Classes are held in the 1500 Jefferson Building. Space is limited, so we ask that you read the detailed class descriptions and coordinate within your office so each agency sends the appropriate staff.

We will be updating the on-demand eLearning versions of these courses, which can be found on our [Training](#) webpage, in May.

Class Name	Dates	Times	Duration	Audience
OFM - Year-End Training (FMAC)	May 16	10:00 – noon	2 hours	Fiscal staff with year-end closing experience
OFM - Fiscal Year-end Workshop (register in the Learning Center)	May 23 June 6 June 18	9:00 – noon	3 hours	Fiscal staff new to year-end closing

In addition, Disclosure Form training is offered through eLearning. There are separate classes available for completing the state and federal forms. Check on our [Training](#) webpage in June for these classes, updated for fiscal year 2024.

For questions or additional information, please contact your assigned Statewide Accountant.

Petty Cash Reminders

OFM Statewide Accounting (SWA) tracks petty cash activity and reports to the Office of the State Treasurer increases and decreases by agency and fund. Petty cash account regulations are prescribed in [Chapter 42.26 RCW](#). General information on petty cash can be found in SAAM [Section 85.50](#). SAAM Subsection 85.50.60 provides instructions for establishing and accounting for petty cash in treasury accounts and includes links to fillable forms.

The [Authorization for Petty Cash Treasury Account](#), form A-37, is used to establish a treasury petty cash account or to increase the petty cash amount. The request should be signed by the agency head or authorized designee and sent to your Statewide Accountant for approval. Once approved, the agency will receive an approval letter identifying the amount of cash approved and instructions regarding the transaction codes (TC) and general ledgers (GL) used to establish the account in AFRS.

Use AFRS [TC 402](#), which will produce an AFRS warrant, or use [TC 932](#) with variable GL 1130 to record a hand warrant.

When returning petty cash to the State Treasury, use [TC 401](#) to record the receipt of cash on a Cash Receipts Journal Summary (A8).

Anytime changes to a petty cash account are made an agency should contact their Statewide Accountant. Increases to a fund require the use of the A-37 form. For other changes including abolishing, reducing, or moving cash from one fund to another, an email to your Statewide Accountant is sufficient.

DebtBook

We want to say THANK YOU for your partnership as we work to implement DebtBook. As a reminder, [DebtBook](#) is the new software platform we are using for Lease (GASB 87) and SBITA (GASB 96) accounting and tracking. Our current focus has been getting agencies access to the platform and verifying the contract data:

DebtBook User Access		Contract Verification	Leases (GASB 87)	SBITAs (GASB 96)
Agency users needing DebtBook access	268	Total contracts added to DebtBook	646	86
Agency users granted DebtBook access*	186	Contracts verified	271	15
Percent Complete	69.4%	Percent Complete	42.0%	17.4%

**Agency users with edit access must complete an introductory training before gaining access to DebtBook.*

Our next steps include:

- **NOW - May**
 - Agency users must complete the [introductory training](#) and notify OFM when training is complete in order to gain access to DebtBook.
 - By 4/30/2024, agencies verify contracts in effect on 6/30/2023, in DebtBook for accuracy.
 - OFM will make beginning balance adjustments in AFRS as needed.
 - OFM will provide training and materials to agencies on new processes for FY24 close.
- **May - June**
 - Agencies will enter new leases/SBITAs that started during FY24 and modifications to existing contracts that occurred during FY24, such as changes to the term, payment amount, and fund allocation.
- **June - August**
 - Agencies will post annual transactions generated from DebtBook. These include:
 - Recording NEW leases/SBITAs.
 - Reclassifying monthly payments between principal and interest.
 - Posting amortization for the lease/SBITA assets.
 - Reclassifying the short-term liability due within the next fiscal year.
 - Removing the lease/SBITA asset at the end of the agreement.
 - Agencies will reconcile GL balances between AFRS and DebtBook.
 - Agencies will complete Disclosure Forms utilizing information from DebtBook.
- **Ongoing**
 - Maintain data in DebtBook for leases and SBITAs exceeding the capitalization threshold, at a minimum.

Reminders:

- The accounting functionality in FPMT for Leases and SBITAs was turned off April 1, 2024. In addition, FPMT is no longer making lease payments for those agencies that selected this option.
- Agencies will continue to track all state-owned and leased facilities in FPMT as required by OFM Facilities.

Questions? Please reach out to Kelly Diaz (Kelly.Diaz@ofm.wa.gov) and Anna Quichocho (Anna.Quichocho@ofm.wa.gov) if you have any specific questions or would like to set up a meeting to discuss these changes.

Unbalanced In-Process Reconciliation

It may seem like there is plenty of time before Workday Go-Live, but we all know that “time flies when you’re having fun” and sometimes even when you’re not having that much fun. One of our big concerns when thinking about the transition to Workday is the Unbalanced In-Process. Why? Well, **there will be no in-process ledgers in Workday**, so cleanup needs to occur before the transition. While not having the in-process ledgers may provide a sense of relief for the future, if your in-process is not currently balanced (and you know who you are!), it may create something more along the lines of anxiety. Where will those balances go?

Common Issues

We are seeing many one-sided transactions – the Treasurer’s entry (agency 7900) with no corresponding agency entry, or the agency entry with no corresponding Treasurer entry. That means something is missing!

If only this posted:	Then we’re missing:
OST posted receipt of cash	Agency revenue, recovery of expenditures, liquidation of an asset (e.g., accounts receivable)
OST posted cash disbursement	Agency expenditures, liquidation of a liability (e.g., accounts payable), reduction of revenue
Agency posted revenue	OST increase to cash
Agency posted expenditures	OST reduction of cash

Our recommendation: Review and update your procedures so that all actions related to a document are done at one time. For example, if you enter an A-8 into TMS, also enter the transactions into AFRS. If you enter a cancellation in AFRS, send the JV to OST right away.

Another common and avoidable issue is making corrections through GL 9920 between funds. This GL should only be used when corrections are within a fund (e.g., correcting a PI or project). Corrections between funds require the movement of cash so these need to go through OST and you should use GL 7140, preferably with Inter-Fund Transfer transaction codes (021, 022, 025, 026, 669, 670). When using these codes, you don’t send the JV to OST because AFRS does that for you.

Our recommendation: Review the rules about when to use GL 9920 with staff and, especially, with those who review and approve JVs.

These are just a couple of the issues we see that could easily be prevented. As a reminder, there is a 1-hour eLearning class on the In-Process that you can access on our [Training](#) webpage. This can be taken more than once, and you can also just choose certain sections to review. Under the class Resources, there is a link to a guide for common in-process problems and how to handle them. We have added that guide to our [GL Reconciliation](#) webpage for easy access.

One final observation is that it is easier to find the information needed to correct an in-process problem as soon as it occurs. All the documentation is handy making it easier to figure out what went wrong and how to fix it. A week, a month, or a year from now, it will likely be more difficult to locate information and identify the problem. So ...

Our final recommendation: Dedicate staff to work on this now, before fiscal year-end is upon us.

We are committed to helping agencies clear the unbalanced in-process, so please contact your assigned [OFM Statewide Accountant](#) if you need assistance.

OFM is developing a new OFM Enterprise Data Warehouse

Statewide Accounting is working with OFM IT to develop a new Data Warehouse to ensure future financial reporting needs are met once the state transitions to Workday.

Initially, this new data warehouse will be used for strategic reporting and analytics using financial data from One Washington's Workday Phase 1a Financial implementation. Over time, we will be integrating additional OFM enterprise data and reporting solutions.

What is an EDW? An enterprise data warehouse (EDW) is a modern reporting and data analysis solution that is scalable to meet current and future business needs. The new OFM EDW will help to set the foundation for strategic information and analysis across multiple data sources to support emerging data needs.

Why are we doing this now? This project is part of our enterprise data management and analytics modernization effort to build a next generation cloud-based data warehouse to support emerging business needs.

When will the new OFM EDW reporting and analytics solution be available? The initial deployment is scheduled to occur in 2025 in alignment with the One Washington Go-Live. Although this project is separate from the One Washington program, we are currently planning for data loads to include data from One Washington's Workday Phase 1a implementation.

Will agencies still be able to use the current enterprise reporting tools they are familiar with? Yes, we plan to continue to use the suite of web-based reporting and analysis tools that agency users are already familiar with (for example, Web Intelligence and Crystal Reports).

What will happen with the existing AFRS Data Warehouse and the Enterprise Reporting agencies use today? The existing AFRS (Agency Financial Reporting System) reporting will be available as historical data only. When AFRS is replaced with the new Workday solution, data loads to the AFRS data warehouse will be discontinued. Agencies will be able to use the same reports and tools they do today for historical reporting against the AFRS Data Warehouse.

Will the initial OFM EDW implementation also include standard reports using data from Workday? Yes, there will be certain Workday-based reports available in the new EDW, where the data warehouse makes the best sense for the level of detail. We are currently working with the One Washington team to determine which standard reports will be available in Workday and which standard reports will be available in the new OFM EDW. The new OFM EDW will also offer Webi universes available for self-service reporting, giving agencies added flexibility.

Will agency users get training and reference materials for the new OFM EDW? Yes, we will provide training and user reference materials to help prepare agency users for the implementation in 2025.

Will there be an agency user group or advisory group working with the OFM EDW development team? Yes, we will be working closely with agency user groups and business partners as we modernize the OFM enterprise data management and analytics solutions. Representatives will participate in collaborative activities to discuss enterprise data and reporting needs. This will also help to ensure agency users have the information they need to succeed as we evolve from our current reporting solutions to our next generation reporting solutions.

If you have any questions, please contact your assigned OFM Statewide Accountant.

Federal Updates

Single Audit:

The State Auditor's Office (SAO) is planning to submit the fiscal year 2023 Single Audit Report package to the Office of Financial Management (OFM) before May 23, 2024. OFM is still on track to file the complete report to the Federal Audit Clearinghouse by May 31, 2024. Since the state was unable to meet the March 31, 2024, filing deadline (per [2 CFR § 200.512](#)), SAO sent an open letter to several federal grantors explaining the reason for the delay. Agencies are encouraged to reach out to their federal grantors and contact us if there are any additional concerns that we can help address.

As a reminder, the Federal Assistance Certifications are due by April 30, 2024.

For questions about the single audit, please contact Stacie Boyd at Stacie.Boyd@ofm.wa.gov.

CRF Desk Review

Castro & Company, LLC has completed the desk review of the Coronavirus Relief Fund. Agencies that were included in the review have been notified of audit exceptions. OFM has not received the final report or had the exit conference with Castro. Once the report is available, it will be shared with all agencies.

Many thanks to those agencies and your teams that participated in the review. We appreciate your dedication and the time and effort it took to complete the process.

Federal Grants Community of Practice

In case you are not aware, we have a [Federal Grants Community of Practice](#) workgroup as a platform to share federal information and resources.

The group has been meeting bi-monthly with participation by staff from different agencies who are involved in federal grant management in various capacities. We dedicate time at each meeting for the Grant and Project Technical Accounting Specialist from One Washington to provide updates about progress and milestones related to grants for the state's Workday implementation project. Statewide Accounting (SWA) also provides regular updates on the statewide Single Audit conducted by the SAO.

One of the objectives of the group is to share federal training resources with agency staff. SWA has subscribed to Thompson Grant Services and has access to training webinars on various federal topics. A SharePoint site was set up for federal group members to access these training resources and share as needed. We are also using SharePoint to communicate important changes and updates to federal laws and regulations that directly impact the work you do at the agency level.

If you are interested in joining the Federal Group distribution list, please contact Marina Yee at Marina.Yee@ofm.wa.gov.

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Federal Updates - continued from page 7

Cash Management Improvement Act

The federal government enacted the Cash Management Improvement Act (CMIA) of 1990 to ensure greater efficiency, effectiveness, and equity in the exchange of funds between the federal government and the states, territories, and the District of Columbia.

The CMIA requires each state to enter into an agreement, the Treasury State Agreement (TSA), with the Secretary of the U.S. Treasury that specifies how federal funds transfers will take place. The agreement includes covered programs, funding (draw) techniques, clearance pattern methodologies, interest calculation methodologies, and types of interest calculation costs. Funding techniques are intended to be interest neutral.

All federal funds transferred to the states are covered under the CMIA; however, only major assistance programs are included in the TSA. The inclusion of federal programs for the 2023 TSA was based on the state's threshold of \$75 million and the most recently audited Schedule of Expenditures of Federal Awards (SEFA). The [TSA](#) is amended annually; therefore, the number and types of major federal assistance programs included will vary from year to year based on expenditures reported in the SEFA and the state's determined threshold.

Following the close of each fiscal year, the state is required to submit an Annual Report to the Bureau of the Fiscal Services, U.S. Department of the Treasury, to account for the interest liabilities related to the state's most recently closed fiscal year. If federal funds were not available to draw in accordance with the draw technique, then the federal government owes the state interest. If the state draws funds too early or draws more than the amount due to the program (i.e., actual expenditures), then the state could owe the federal government interest. In December, we submitted the annual report for fiscal year 2023 and reported a net zero liability, meaning there was neither a state interest liability owed to the federal government, nor a federal interest liability owed to the state. The 2024 TSA is based on the state's threshold of \$60 million and the 2022 SEFA. A total of ten state agencies and 24 programs are included in the 2024 agreement. The Annual Report is due to fiscal services in December 2024. OFM will work with agencies to determine the amount, if any, due to or from the federal government.

OFM is currently working with agencies that have qualifying programs to develop the state's 2025 TSA. The 2025 agreement will be based on a threshold of \$60 million and the 2023 SEFA. A total of 11 state agencies and 25 programs will be included.

Agencies with federal grants that do not meet the threshold are still responsible for complying with the CMIA, which establishes minimum cash management standards, and should review and ensure that current methods used to draw federal funds incorporate good cash management.

If you have questions concerning cash management related to federal assistance programs, please contact Kennesy Cavanah at Kennesy.Cavanah@ofm.wa.gov.

Elective Pay Tax Credits (Direct Pay)

The federal Bipartisan Infrastructure Law (BIL), Inflation Reduction Act (IRA), and CHIPS and Science Act are infusing billions of dollars into clean energy projects and investments, such as transportation electrification, grid resilience, and energy efficiency.

[Elective pay tax credits](#) (also called “direct pay”) gives tax-exempt and governmental entities (including state/local/tribal governments) that do not owe Federal income taxes, for the first time, the ability to receive a payment equal to the full value of tax credits for building qualifying clean energy projects or making qualifying investments.

These entities can receive tax-free cash payments from the IRS for clean energy tax credits earned, so long as all requirements are met, including a pre-filing registration requirement.

OFM’s initial analysis identified the following elective pay/direct pay opportunities for the state that fall into three main areas:

- Investment Tax Credit for Energy Property (48) pre-2025 / Clean Electricity Investment Tax Credit (48E) 2025 onwards
- Credit for Qualified Commercial Clean Vehicles (45W)
- Alternative Fuel Vehicle Refueling Property Credit (30C)

On March 11, 2024, the IRS issued [final regulations](#) (effective March 10, 2024) concerning the election under the IRA to treat the amount of certain tax credits as a payment of federal income tax. The [IRS FAQ](#) page has also been updated.

Agencies with eligible clean energy projects should register with the IRS and file before the applicable filing deadline.

To register with the IRS, go to [Elective pay and transferability | Internal Revenue Service \(irs.gov\)](#) and select [register with us before filing](#). The registration page includes a link to [IRS Publication 5884](#). Instructions for when to file are included in this publication.

The IRS is offering office hours (through Microsoft Teams) to help entities with the pre-filing registration process:

- April 10, 2024 [Register](#)
- April 17, 2024 [Register](#)
- April 24, 2024 [Register](#)

The filing deadline is the 15th day of the 5th month after the end of the tax year. For purposes of Elective Pay, the tax year is our Fiscal Year. This means that the filing deadline is normally November 15. The IRS has granted a 6-month extension for first time filers. Additionally, to determine the filing deadline, you will need to know when the project was put into service.

Examples:

- If the project was completed in January 2023, the filing deadline would be November 15, 2023, unless your agency is a first-time filer, which would extend the deadline until May 15, 2024.
- If the project was completed in November 2023, the filing deadline would be November 15, 2024, unless your agency is a first-time filer, which would extend the deadline until May 15, 2025.

If you have any questions concerning elective pay tax credits, please contact Statewide Accounting at OFMAccounting@ofm.wa.gov.

Upcoming GASB Standards

Good news! The Governmental Accounting Standards Board (GASB) has recognized how difficult the past several years have been for state and local governments and has given us a welcome reprieve from significant accounting standard changes over the next several years.

GASB Statement No. 100, *Accounting Changes and Error Corrections* **is the only standard** OFM will be implementing for fiscal year 2024. It will only apply to those agencies that prepare financial statements.

This statement:

- Defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes.
- Prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections in previously issued financial statements.
- Addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI)

The GASB Standards below are effective for fiscal year 2025 reporting. Both are expected to have minimal impact on agencies, if any.

- GASB Statement No. 101, *Compensated Absences* updates the recognition and measurement guidance for compensated absences by:
 - Requiring liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means.
 - Establishing guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements.
 - Amending the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability.
- GASB Statement No. 102, *Certain Risk Disclosures* requires governments to disclose risks related to a government's vulnerabilities due to certain concentrations or constraints if an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

Net Zero Cash Receipts (A8s)

In December 2023, the Treasurer's Office notified agencies that effective February 1, 2024, they would no longer accept Cash Receipts (A8s) that net to zero. Because this activity posts to GL 7110 and agencies no longer have the ability to process interfund transactions within that GL, we created a resource [Correcting the Fund for GL 7110-Cash Receipts in Process \(\\$0 A-8\)](#) for agencies to use.

Please contact your assigned [OFM Statewide Accountant](#) if you need additional guidance or assistance.

Training Update, Second Quarter 2024

Accounting Training

Please note, since our last issue of *The Connection* was published, we have changed the titles to the accounting series classes to better reflect the subject content.

Accounting 101

The **Accounting 101: Basic Accounting** course has been taught to over 500 people! This popular class is offered both in-person and virtually, and classes fill up quickly. The next available course is:

- May 7 (virtual) - 9:00 a.m. to noon
- May 21 (virtual) - 9:00 a.m. to noon

Accounting 101 covers the basics of general accounting, such as: the accounting equation, debits and credits, GL accounts, how to read financial statements, and journal entries. After completing Accounting 101, head over to The Learning Center to take the **Accounting 101 Assessment**. This short quiz will help determine your readiness to move on to the next course in the 100 level accounting series.

Accounting 102

We are happy to announce that the **Accounting 102: Intermediate Accounting** course will be offered for the first time this quarter! The next available courses are:

- May 9 (in-person)
- August 13 (virtual)

This training covers many of the same topics as the Accounting 101 class but in more detail along with normal balances, real and nominal GLs, and practice preparing transactions.

Accounting Training in Development

- **Accounting 103: Governmental Accounting.** Building off the foundational accounting trainings, this course covers topics that are specific to governmental accounting. Through this training, you will understand the ways in which governmental accounting is consistent with private sector accounting and the ways that it is different.
- **Introduction to Accounting Standards and Resources.** This resource provides an overview of the accounting standard-setting bodies, as well as a guide to available resources for following the standards. It is a supplemental resource to support other accounting trainings and includes digital resources and reference materials that the learner can access as needed.

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Training Update, Second Quarter 2024 - continued from page 11

Payroll Training

Starting the first quarter of this year, we changed our payroll training courses from one full day to two half-day sessions. We are happy to report that this new format is proving successful so far! Keep this change in mind when you register, as you will be signing up for both half-day sessions at one time.

All classes are offered from 9:00 a.m. to noon. The next available courses are:

- **Payroll Revolving Account Reconciliation (virtual)**
 - May 22-23
- **Accounting for Payroll (virtual)**
 - April 23-24

Payroll Revolving Account Reconciliation provides a detailed analysis of the accounting entries in the State Payroll Revolving Account (035), as well as reconciliation of the account.

Accounting for Payroll is a review of the *State Administrative and Accounting Manual (SAAM)* payroll policies and procedures for payroll transactions, such as payroll computations, overtime, shared leave, deceased employee payments, and much more.

Additional Training Information

Please view our [Training](#) webpage for more information, including links to additional eLearning courses on accounting topics and IT systems training. The eLearning courses do not require registration. To register for the instructor-led classes (in-person and virtual), visit the [Learning Center](#).

OFM Legacy System Remediation User Acceptance Testing underway for HRMS

As reported in the [Fall 2023](#) issue of The Connection, OFM is remediating HRMS. User Acceptance Testing (UAT) is being conducted with agencies through April 30, 2024. This activity is a prerequisite for the OneWA Phase 1A Workday implementation. Agencies are currently testing to validate that the inbound and outbound data flows to and from HRMS are successfully remediated.

The main goal for this phase of UAT is to provide agency users with an opportunity to see the changes on a few of the online HRMS screens and test the applicable HRMS interfaces each agency uses. Within these interfaces, only fields with financial data are currently being remediated.

Forty-three agencies are participating in UAT, with approximately 120 testers. The testing team is hosting twice-weekly office hours for agency testers to get all their questions answered and flag issues they've encountered.

The team has published an OFM HRMS Remediation SharePoint site as the central resource for testers and their agencies to find all current HRMS remediation resources, including the planned testing schedule, updated GAP mapping files, and past communications.

A Workday to HRMS Crosswalk has been added to OFM's [Payroll Resources](#) webpage. Included in this 2-page document is a table that shows where the Workday Foundation Data Model (referred to as FDM) values will be populated in HRMS, as well as accounting processing information. Check out what the [Workday to HRMS Crosswalk](#) will look like.

If you have questions or want more information, please contact OFMmiHRMSRemediation@ofm.wa.gov.

Fiscal Year-End is Around the Corner – NOW is the Time to Prepare -

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- **Interagency payables/receivables.** If your agency has not resolved issues from last year, please reach out NOW to the other agencies and, if needed, include both agencies' OFM Statewide Accountant. In addition, all FY23 estimated accruals should be liquidated by now.

We will publish the interagency receivables and payables contact list on the [Year-End Closing resource site](#) in June. The purpose of this list is to identify contacts within each agency to be used when balancing the interagency due to/due from general ledgers at fiscal year close. Be on the lookout in May for an email requesting updated contact information. If your agency has contact changes after the list is published, please let us know as soon as possible to ensure up-to-date information is available throughout year-end close.

- **Unbalanced In-Process.** This report should be reviewed and worked on daily or, at a minimum, weekly. Check out the unbalanced in-process article on page 5.
- **Schedule/assignments.** Update your detailed schedules of all year-end activities and deadlines, including staff who are responsible for each task. Be sure to add any new requirements, such as recording year-end entries for leases/SBITAs. If you don't have a schedule, NOW is a great time to develop one or reach out to a peer in another agency and ask if they will share theirs as a starting point.

There are lots of new staff or individuals with new job duties. Be sure they are each aware of their areas of responsibility at year-end. Knowing in advance gives them an opportunity to get training, read up on SAAM policies, or review last year's work so they are ready when the time comes.

- **Communications.** Start drafting and sending out reminders to agency staff about key cut-off dates for submitting travel reimbursement, invoices for FY24, budget expenditure transfers, etc.

We understand that everyone is very busy, especially with staff turnover and vacancies and Workday's go-live on the horizon. We know, it's A LOT. This is even more reason to start early so you leave yourself plenty of time to get your GLs cleaned up and ensure your FY24 activity and balances are accurate.