



June 2021

# State Disclosure Forms



**OFM**

OFFICE OF FINANCIAL MANAGEMENT

# Agenda

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- General information
- Review each of the state disclosure forms in detail
  - What data should be reported?
  - How and where should it be reported?

# General Information



# General: What are they & why do we need them?

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- It's a web based application - use Internet Explorer.
- All state agencies complete the forms, as applicable.
- The forms provide information that is not available in AFRS for the Annual Comprehensive Financial Report (ACFR) and the Federal Single Audit report.
- All financial information reported in the disclosure forms should be reconciled to AFRS.
- Detailed instructions are in SAAM Section 90.40.

# General, continued

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- It's a one year system with no historical data so save or print out your forms so you have a copy to refer to next year.
- Disclosure Form changes are communicated via:
  - SAAM directive
  - Email
  - Year-end trainings
- Why do we make changes to the application every year?
  - New accounting standards
  - Enhancements
  - Fix bugs

## General, continued

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- 22 state disclosure forms.
- Not every form will apply to your agency.
- Some of the forms are questionnaires with Yes/No buttons.
- Other forms prefill with your AFRS beginning & ending GL balances and you must fill in the actual increase and/or decrease activity for the FY.

## General, continued

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- Tips screen – includes helpful hints.
- Reconciliation boxes – Compare what you entered to the AFRS amount. Differences should be zero, or provide an explanation.
- Save button – Use it before you leave the form so that you don't lose the data that you've entered. Save it!
- Error messages – Display in red at the top of the form. Must be addressed before you can continue.

# Security

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- Each agency has one Security Administrator
  - Add new users (Edit/View access)
  - Change a user's status (Active/Inactive)
  - Change a user's role (Edit/View)
  - Reset a user's password
- To designate your agency Security Administrator
  - This form can be found by clicking on 'Help' on the main log on page.  
[http://swfs.ofm.wa.gov/disclosure\\_form\\_qa/DFsecurityform.pdf](http://swfs.ofm.wa.gov/disclosure_form_qa/DFsecurityform.pdf)
  - Allows electronic signature
- Log in after 7/12 to verify that your username & password are working.



## Disclosure Form Dates

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7/12 – 9/3/21	Application is open
8/20/21	Early Phase 1B forms are due
9/3/21	Phase 2 closes, remaining state and federal forms are due*
9/14/21	State Certification form is due

\*May be re-opened for agency corrections on a day-by-day basis if needed, contact SWA.

# Disclosure Form Changes FY21

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Form	Detail of Change
Security Administrator Form	Fillable Supports Electronic signature
Lead Sheet	Clarified when the application is available to enter data
Miscellaneous form	Can save partially completed form
Cash and Investment General form	The term derivative was changed to derivative instrument due to the GASB 92 Implementation.
Cash and Investment Restricted form	Reworded question 5, Other Externally Restricted Cash & Investments, to help clarify information requested
All Federal forms	Improved the CFDA drop down menu, which will allow you to type in the CFDA number rather than scrolling through the whole list
Certification Forms	Only updated the date

# When is the application open? How often is it updated?

- Data may be entered in the DF application 24/7.
- AFRS data is updated nightly (Monday - Friday).
- The updated AFRS data is displayed in the disclosure forms the following working day.

# Start Early

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Start working on your disclosure forms early, as they may highlight adjustments that you need to make in AFRS before Phase 2 close.

“Procrastination makes easy things hard, hard things harder.”

## 4 Required Forms

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4 forms are required to be completed by all agencies:

1. Cash and Investments Restricted Disclosure
2. Internal Control Questionnaire
3. Miscellaneous Disclosure
4. Financial Disclosure Certification

Certain forms are specific to certain agencies: OST, DRS, Higher Education.

# Quick Quiz

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1. What chapter & section in SAAM has the state DF instructions?
2. When does the DF application open?
3. What is the early Phase 1B due date?
4. When are all remaining state & federal forms due?
5. What if I find an error after September 3<sup>rd</sup> ? Can I fix it?
6. Name a form that every agency has to complete.
7. What date is the state certification form due?
8. The key to success with Disclosure Forms is to start \_\_\_\_.

## Quick Quiz - Answers

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1. What chapter & section in SAAM has the state DF instructions?  
[SAAM 90.40](#)
2. When does the DF application open? [July 12<sup>th</sup>](#)
3. What is the early Phase 1B due date? [August 20<sup>th</sup>](#)
4. When are all remaining state & federal forms due? [Phase 2 Close – September 3<sup>rd</sup>](#)
5. What if I find an error after September 3<sup>rd</sup>? Can I fix it? [It depends on the materiality. Contact your OFM Accounting Consultant.](#)
6. Name a form that every agency has to complete.  
[Miscellaneous form, cash and investments restricted, Internal Control Questionnaire, State Certification](#)
7. What date is the state certification form due? [September 14<sup>th</sup>](#)
8. The key to success with Disclosure Forms is to start [early](#).

# Lead Sheet

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- View or Edit access is based on your security.
- Forms are grouped by when they are due (3 due dates).
- Links to form instructions in SAAM.
- If a form pre-fills with AFRS data it will be marked “Required” on the Lead Sheet.



# Lead Sheet

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- Read the instructions in SAAM for each form to determine if a form applies to your agency this FY.
  - Do not rely on the Lead sheet or you might miss a form that is required for your agency.
- Mark the “Completed” status column each form Yes, No, or N/A for each form

# Phase 1B Forms

Due 8/20/21



# Phase 1B Forms Due 8/20/21

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- 3 Bond forms
- 4 Cash & Investment forms
- 2 COP (Certificates of Participation) forms
- Internal Control Questionnaire
- Miscellaneous Disclosure form

\*Request an extension if you'll be late.

- Can't be later than Phase 2 close on 9/3/21.

Agencies that issue bonds and/or pay bond debt service must complete the 3 Bond forms:

1. Bond Debt by Major Class
2. Debt General
3. Bond Sales

Required for these agencies:

- 010 OST
- 163 CTS
- 179 DES
- 310 DOC
- Colleges & Universities

# Bond Debt by Major Class

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## Table 1 Reconciliation to AFRS

- Prefills with AFRS beginning & ending balances by Account.

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Type of Bonds:	GLs:
GO bonds	5161, 5261
GO zero coupon bonds	5164, 5264
Revenue bonds	5162, 5262, 5167, 5267, 1667
Other bonds payable	5169, 5269

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# Bond Debt by Major Class

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## Table 1 Bond Debt GLs reconciliation to AFRS

- Enter Debits (Retirements/Principal paid)
- Enter Credits (New bond issues)
- In Account 999
  - Debits = subobject PA “Principal”
  - Credits = new bond issues (revenue source codes 0860, 0864, 0865, 0859)
  - In Proprietary type accounts Credits (increases) = Par of the new bond issue
- Ignore reclassifications between ST & LT GLs when entering debit/credit activity.

# Bond Debt by Major Class

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## Table 2 Debt Service Schedule

- An amortization schedule of principal & interest to be paid in future years.
- Separate columns for GO & Revenue Bonds.
- Enter data by FY for the life of the bond(s).

## Table 3 Reconciliations

- Compares the total Ending Balances in Table 1 to the total Principal amount in Table 2.
- Compares the ST principal amount (next FY) to ST GL amount.

# Bond Debt by Major Class

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## **Table 4 Type and Interest Rate**

- Enter type of bond, low & high interest rates.

## **Table 5 Bonds Authorized but Unissued**

- Enter purpose, type of bond & amount authorized but unissued at 6/30. (Typically, only OST & UW complete this).



# Bond Debt by Major Class

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## **Table 6 Reconciliation of Other Bond Related GL Codes to AFRS**

- Prefills with AFRS beginning & ending balances for GLs 5165, 5212, 1910 & 5910 (accrued interest, unamortized discounts & premiums).
- Enter debit & credit activity.
- Related amortization should be in GL 6512 or 6593 subobject WB.

# Bond Debt by Major Class

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## Table 7 - For Revenue bonds only

Enter details about pledged revenues:

- Source of revenue pledged
- Current & future revenues pledged
- Description of debt
- Purpose of debt
- Ending year of commitment
- If “other” is chosen explain in the Comments box

# Bond Debt by Major Class

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## Table 8 - Reconciles Tables 1, 2, & 7

- Revenue bond principal + interest (Table 2)
  - less General Revenue bonds principal (Table 1) less General Revenue bonds interest (Table 1)
  - is compared to Future Pledged Revenues (Table 7).
- ✓ Future pledged revenue should be  $\geq$  future debt service. If it's not, explain the difference

# Debt General Disclosure

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Answer each question Yes or No:

- Does arbitrage apply to your bonds?
- Do you have issues with the IRS about the tax exempt status of your bonds?
- Do you have variable interest rate debt?
- Did you capitalize bond interest expense in an enterprise fund type account this FY?
- Do you have direct borrowings or placements?

# Bond Sales

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- Complete the Bond Debt by Major Class form first, before you work on this form.
- For Proprietary type accounts credits in AFRS in GLs 516x & 526x are prefilled.
- For Governmental type accounts AFRS revenue data is prefilled by Account:
  - Bond sales (rev source 0859, 0860, 0864, 0865)
  - Bond Prem/Discount (rev source 0856, 0858, 0862, 0863)

# Bond Sales

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- Did your agency issue bonds this fiscal year? If yes, provide information, grouped by Proprietary type accounts & Governmental type accounts (some data prefills).
- Additional information is required for Refunding bonds issued this FY.
- Do you have any Defeased bonds outstanding at June 30?
- Are you planning to issue any bonds between July 1 and December 31?

The 4 Cash forms are due early, Phase 1B 8/20/21:

1. Cash and Investments General Disclosure
  2. Cash & Investments Restricted Disclosure
  3. Cash on Hand and in Bank
  4. Certificates of Deposit
- If you have Local accounts or Cash and Investments (GLs 11xx or 12xx) you'll need to complete the 4 Cash forms (as applicable).
  - If all of your agency's cash & investments are in treasury accounts with OST (GLs 43xx) these cash forms won't apply to you.

# Cash and Investments General Disclosure

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- The form will prefill with Accounts that contain data in AFRS in the applicable Cash & Investment GLs.
- Questions 4 & 5
  - Applies to deposit accounts (checking, CDs, Money Market), not investments or LGIP.
  - List the current bank name(s).



# Cash & Investments Restricted Disclosure

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- Required to be completed by all Agencies.
- AFRS June 30 balances are prefilled for GLs:
  - 1140 & 1240 (Restricted Cash & Investments)
  - 1150 (Cash with Fiscal Agents)
- Provide an explanation of all amount(s).
- Does it meet the definition of “restricted”?
- Report any unspent bond proceeds & any other externally restricted cash & investments recorded in AFRS at June 30.

# Cash on Hand and in Bank

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- Prefills with AFRS data for GLs 1110, 1120, 1130, 1140, 1150 and 1240.
- The total of the amounts in the Insured/Collateralized & Uninsured/Uncollateralized columns should equal the cash balance on your June 30 bank statement(s).
- Insured or Collateralized includes: FDIC, PDPC, NCUA.

# Cash on Hand and in Bank

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- Uninsured/Uncollateralized includes: Out-of-state banks and alien banks (rare) (requires a Comment about the reason/nature.)
- Usually the book and bank balance are different due to outstanding checks or deposits in transit.
- All Variances require a “Comment”.

# Certificates of Deposit (Non-negotiable)

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- CDs held by agencies other than SIB are generally non-negotiable. They usually have a penalty if redeemed prior to maturity.
- Includes GLs: 1140, 1150, 1205, 1209, 1210, 1240.
- Same notes apply as above about Insured or Collateralized or Uninsured/Uncollateralized.

## **Certificates of Participation (COP)**

- Debt financing through OST for a capital asset purchase.
- GLs 5173 (Short-term: principal due next FY) and 5273 (Long-term).
- Must agree with OST year-end COP report.
- Decreases = Principal paid.
- Increases = New COP issues this FY.
- Ignore ST/LT reclassification activity.

# COPs – Agencies

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- New COP issue = increase to GL 5173/5273
- Governmental Fund Type Accounts (Account 999)
  - Increase (credit) should = revenue source codes 0807 (COPs) + 0854 (Refunding COPs)
- Proprietary fund type accounts (operating account)
  - Increase (credit) should = the Par amount of the new COP.

We have illustrative entries on how to record a COP liability in SAAM. We also have Excel templates to help with how to record a new COP on our webpage. <https://ofm.wa.gov/accounting/administrative-accounting-resources/certificates-participation-cops>

- Completed by Agency 010 OST only
- Provides data about future debt service payment for COPs statewide that we use in a ACFR footnote.

- Required to be completed by all Agencies.
- Requests the following information from agencies:
  - Internal Control Officer Contact Information
  - Agency Risk Assessment
  - Internal Audit Program



Answer each question Yes or No.

Depending on your agency, most or all of the questions may not apply to you.

- Q #1: Grants/contributions restricted for capital purposes
- Q #2: Art, Library or Reserve collections not capitalized
- Q #3: Donor restricted endowments

# Miscellaneous

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- Q#4: Other Entities
  - Discretely reported component units or related organizations
  - Blended component units
  - Joint ventures
  - Segments
- Q #5: Capital Assets that are permanently impaired and/or idle
- Q #6: Pollution Remediation
- Q #7: Nonexchange Financial Guarantees
- Q #8: Irrevocable Split-interest Agreements
- Q #9: Asset Retirement Obligations

# Quick Quiz

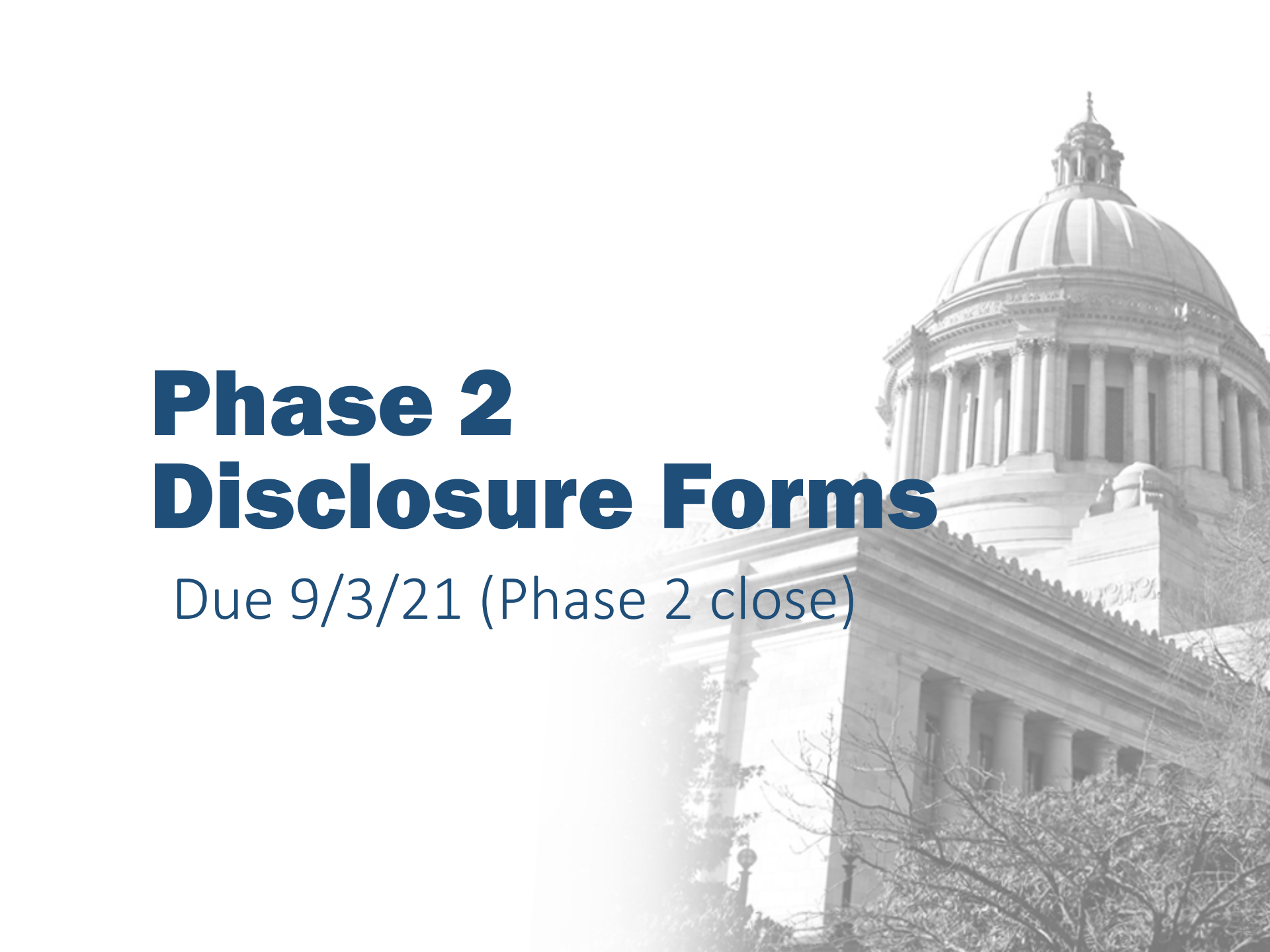
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1. Name a form that is due early (Phase 1B)?
2. What if you can't meet the early Phase 1B due date?  
What should you do?
3. What's the latest date you can ask for as an extension?

## Quick Quiz - Answers

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1. Name a form that is due early (Phase 1B)?  
Bond forms, Cash forms, COP forms, Internal Control Questionnaire
2. What if you can't meet the early Phase 1B due date?  
What should you do? Request an extension
3. What's the latest date you can ask for as an extension?  
Phase 2 Close – September 3<sup>rd</sup>



# **Phase 2 Disclosure Forms**

Due 9/3/21 (Phase 2 close)

- Table 1 Capital Assets Reconciliation to AFRS
- Prefills with AFRS beginning & ending balances by Account for GLs 2xxx.
  - Enter DR Additions (Acquisitions)
  - Enter CR Deletions (Disposals)

# Capital Assets

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## Table 1 Capital Assets Reconciliation to AFRS

- Enter Adjustments\*\* (if any)
  - Immaterial prior year corrections
  - Transfers between Agencies and/or Accounts
  - Impairments (SAAM 30.20.90)
- Difference from AFRS must be zero.

\*\*See SAAM for sample entries for Account 997 immaterial prior period adjustments (90.30.35.f-h).

# Capital Assets

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## **Table 2 Depreciation and Allowance for Depreciation**

- Prefills with AFRS data for Depreciation Expense GLs 6511 & 6591
- Enter the DR and CR activity
- Generally the debit to Depreciation Expense should equal the credit to Allowance for Depreciation
- Difference from AFRS must be zero.



# Capital Asset - Reminders

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- Don't net activity! Record acquisitions and disposals separately.
- When making adjusting entries use the "R" code when appropriate.
- Check increases against capitalized subobject codes JC – JZ.
- Check GL 2510 CIP (Construction in Progress). If a project is complete and placed in service the costs should be moved from CIP to the appropriate capital asset GL (buildings, software, etc).

<https://ofm.wa.gov/accounting/administrative-accounting-resources/capital-assets>

# Capital Assets - Reminders

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- Reconcile AFRS to CAMS (capital asset mgt system) or internal approved system – beginning & ending balances and current year activity every FY!
- The ending balance amount for each capital asset GL must be  $\geq$  to the associated allowance for depreciation GL (an easy check).
- Be careful when selling or disposing of capital assets, remember to remove the associated allowance for depreciation.
- Do a physical inventory at least every other fiscal year

- Prefills AFRS data:
  - Consumable inventories GLs 1410, 1415
  - Merchandise inventories GLs 1420, 1430, 1440, 1450
- Choose what valuation method you use: FIFO, LIFO, Weighted Average, Other (describe).
- SAAM requires a physical count
  - Perpetual system - at least every other FY
  - Periodic system - annual count
- And an AFRS adjustment (35.10.50.b & 35.10.65).

Report data by fund type: Governmental and Internal Service or Enterprise.

## **Table 1 Operating Leases**

- Prefills AFRS data for subobjects ED and EH
  - by Account and fund type.
- Enter Payments to External Entities.
- Enter Payments to Other State Agencies and Internal Payments within your Agency.
- Explain any difference (ex – ST rentals).

# Lease Disclosure

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## **Table 2 Future Minimum Operating and Capital Lease payments**

- Enter future payments to external entities (not state agencies) by FY.
- Report only existing leases. Do not project into the future if there is not a current existing lease, even if you will renew the lease when it expires.
- Reconciliation of capital leases to AFRS: agrees amount entered to GL 5172/5272 balance in AFRS. Difference should be zero.

# Lease Disclosure

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## **Table 3 Capital Leases & Capital Assets**

- The state is the lessee.
- Report by type of capital asset (land, buildings, equipment).
- Generally the net value of assets reported here should be  $\geq$  the Net Present Value of future minimum lease payments in Table 2.

# Lease Disclosure

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## **Table 4 Future Operating and Capital Lease Receipts**

- Complete if the state is a lessor (rare).
- Enter data if leasing to external entities is a significant part of your agency's business in terms of revenues or assets.

- Liability GL reconciliation to AFRS
- Prefills with AFRS beginning & ending balances by Account for certain Liability GLs 5xxx.
- Fill in the actual increase (credit) and decrease (debit) activity – don't net activity
  - Enter adjustments, if any
    - Immaterial prior year corrections
    - Transfers between Agencies and/or Accounts
- Ignore ST/LT reclassification activity
- Difference from AFRS must be zero



- Enter data about CIP (GL 2510) projects and remaining commitments.
- List each significant project separately:
  - CIP > \$2 million or
  - Remaining commitment > \$10 million
- Add non-significant projects together and enter as one line titled “Other Miscellaneous”.

- Completed by 4 year Higher Ed institutions, SBCTC and SAC.
- Information for Higher Ed Retirement and Supplemental Plans for the ACFR note disclosure.

- Completed by the Department of Retirement Systems.
- Provides data about our state retirement plans for our ACFR footnote.

- Prefills AFRS data by Account and GL:
  - Taxes Receivable: 1311, 1328, 1611
  - Allowance for Uncollectible: 1341, 1348, 1641
- Choose what type of tax it is:
  - Beer & Wine, B&O, Estate, Fuel, Hazardous Substance, Insurance Premium, Marijuana, Property, Public Utility, Real Estate Excise Tax, Sales, Other (description required)
- Difference from AFRS must be zero

- Collects information about transfers between Accounts.
  - Inter-fund (Accounts within your own agency) \*\* most common
  - Inter-agency (between Agencies)
- The Reconciliation box prefills with the AFRS credit activity in the Receiving Account for:
  - GL 65xx Object M (interfund operating transfer)
  - GL 32xx revenue sources 0613-0699 and 0484 (excludes sources 0623, 0649, 0677, 0683, 0690)
- Describe any transfer over \$20 million.
- Difference from AFRS must be zero by Account.
- You may need to fix your data in AFRS before you can complete this disclosure form.

# Check your ER Transfer Report

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- The Debit column should only have positive amounts.
- The Credit column should only have negative amounts.
- Each line should have either a debit or credit amount, but not both.
- Total Debits = Total Credits, net to zero.
- If the ER Transfer report is ok the disclosure form will be much easier to complete.

# For Inter-agency Transfers

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- Paying account is blank.
- List agency # the transfer was received from.
- This form is filled out by the agency that received the transfer in.
- The agency that paid the transfer out does not report it in disclosure forms.

- Prefills AFRS data by Account & GL
  - 5190/5290 Unearned Revenue
  - 5192/5292 Unavailable Revenue
- For each Account/GL choose:
  - Revenue Type
  - Recognition Criteria
  - Source of Funds (Federal/State/Private/Local)



# Unavailable and Unearned Revenue

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- Type choices: Charges for services, Donatable goods, Grants or donations, Taxes, Property taxes, Timber sales, Tolls, Transportation related charges, Miscellaneous (limit misc).
- Recognition criteria choices (choices depend on the GL): Prepaid revenue, Advance payments, LT receivables, etc.
- Source of funds: Federal, State, or Private/Local.
- Difference from AFRS must be zero.

# Unearned Revenue

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- Unearned means the earnings process is not yet complete. You received the cash, but you haven't earned it yet. Key: Money has been received, not yet earned.
- Allowed in both Governmental and Proprietary fund type accounts.
- Examples:
  - A grant received in advance
  - Prepaid tuition and fees
  - Prepaid tolls

# Unavailable Revenue

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- Unavailable revenue –You’ve earned the revenue but you won’t receive the cash in the next 12 months.  
Limited Usage.
- Allowed only in Governmental fund type accounts.
- Example: Revenues associated with a LT receivable such as a contract for the harvest of timber that extends beyond 12 months.

# State Certification

Due 9/14/21



- Required for all agencies.
- Review all 29 items and check for attachments
- Signed by your Agency head & CFO.
  - OFM will accept official electronic signatures using electronic signature software such as DocuSign or Adobe
  - Agencies must follow their own internal policies regarding the form of signature.

# Possible Certification Attachments

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- Narrative disclosing deficiencies in internal control
- Pollution Remediation Site Status report
- Narrative related to a Service Organization Control (SOC) report
- Certification related to the use of a specialist
- Internal audit certification
- Narrative disclosing changes to methods of measurement, assumptions, or interpretations related to federal expenditures
- Narrative related to certification exceptions detailing variances and proposed or completed corrective action

A Service Organization is a 3rd party that processes or stores information or handles business transactions on behalf of its customers (in our case, a state agency).

Examples:

- Software as a Service (Provider 1- HCA).
- 3rd party Toll Collection business – DOT.

# Service Organizations & SOC reports

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Service Organization Control Reports are reports prepared by CPAs on the internal controls 3rd party providers (service organizations) have over outsourced services or processes that impact a user state agency.

SOC reports provide information users need to assess and address the risks associated with an outsourced service.



# Service Organizations & SOC reports

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If your agency uses a service organization and

1. The dollar value of the transactions processed by the service organization is material to the ACFR, or
2. A SOC report is required by federal regulation (Title 45 CFR 95.621).

Then obtain a SOC report and attach a narrative to the state certification detailing:

Period covered, Nature of service provided, Summary of the report (don't send the report), any follow-up actions taken to address weaknesses noted in the SOC report.

# Service Organizations & SOC reports

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If a SOC report has not been obtained, or a report for the current period is not available, attach a narrative about the service provided and the reason why a SOC report has not been obtained or is not available.

- For questions about materiality contact your OFM accounting consultant.
- Is a 3rd party processing credit card receipts for you? Ask for a PCI DSS certification. Contact Ryan Pitroff at OST for more information.
- Refer to our webpage: “Internal Control”.

If your agency utilizes the services of a specialist, such as an actuary, who

1. Determined amounts which are recorded in AFRS or
2. Are reported through the disclosure form application

Then attach a representation to the state certification detailing:

Findings of specialist, financial statement element or disclosure information evaluated, your consideration of specialists qualifications, information provided to specialist, that you are unaware of any matters that could impact the independence or objectivity of the specialist.

# Financial Disclosure Certification

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Print out the form by 9/3/21.

Email it (and any required attachments) to:  
OFMAccounting@ofm.wa.gov

by September 14, 2021.

Re-sign and re-send this form if significant changes are made after your original submission.

# Common Disclosure Form Problems

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- Users can't access the application.
- Agencies notices errors in AFRS right before Phase 2 close.
- Changes are made in AFRS but the related disclosure form isn't updated.
- Variances aren't explained or the explanation doesn't explain *why* there is a difference.
- Generally the difference from AFRS must be zero.
- Form instructions aren't followed. For example, credits must be entered with a minus sign.
- Certification form isn't submitted by the due date.
- Attachments aren't included with the certification.

# Conclusion

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- Start working on your disclosure forms early.
- Remember the early Phase 1B forms are due 8/20/21.
- Use the “Feedback” link to send us comments or suggestions for improvements.
- Call OFM SWA with questions or issues – SWA is the help desk.

# Quick Quiz

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1. The general rule is that increases & decreases should be reported separately, not netted (T/F)?
2. Name an example of a capital asset adjustment.
3. Name one of the attachments to the state financial certification form.

## Quick Quiz - Answers

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1. The general rule is that increases & decreases should be reported separately, not netted (T/F)? **True**
2. Name an example of a capital asset adjustment.  
**Transfers between agencies and/or accounts, impairments, and certain immaterial prior year corrections.**
3. Name one of the attachments to the state financial certification form.
  - **Pollution remediation site status report**
  - **Narrative disclosing deficiencies in internal controls**
  - **Narrative related to a SOC report**
  - **Certification related to the use of a specialist**
  - **Narrative disclosing changes in the measurement of federal expenditures**



# Contacts and Resources

## Disclosure form application

<https://ofm.wa.gov/it-systems/accounting-systems/disclosure-forms-application-df>

## SAAM Chapter 90.40

<http://www.ofm.wa.gov/policy/90.40.htm>

## Heidi Algieri

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