



Fiscal Year-End Deadlines for 2021 and Deadlines for Fiscal Year 2022

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BUD. BUDGETS

BUD 1. Budget Adjustment Requests

1. The Department of Finance and Administration (DFA) State Budget Division (SBD) will accept Budget Adjustment Requests (BARs), Category Transfers and Program Transfers through May 14, 2021. This deadline will provide the SBD adequate time to review and process BARs, and to comply with the waiting periods specified by §6-3-25 NMSA, 1978.

BUD 2. Annual Operating Budgets

1. Under §6-3-7 NMSA, 1978, agencies must deliver the fiscal year 2022 operating budgets to SBD by May 3, 2021. Agencies must use the Budget Review System (BRS) to complete this process.
2. The BRS must also be used to create OPBUD-3 forms. This process will create the budget journals DFA will upload and post in SHARE for the coming fiscal year.

BUD 3. Unbudgeted Funds

1. State agencies must budget all funds except “custodial / agency” type funds.

BUD 4. Capital Project Budgets

1. The DFA Capital Outlay Bureau (COB) will establish Capital Budgets (CAPBUDs) by preparing and uploading most of the budget journals into SHARE. There are exceptions to the automatic uploading of capital budgets, and they are determined by the COB. Most agencies are not required to prepare individual CAPBUDs or budget journals for General Fund and State Treasury Bonds (STB) appropriations for 2021 and future capital appropriations.

BUD 5. Re-budgeting Authorized Encumbrances

1. Some encumbrances may be carried forward based on the original legislative language. Qualifying legislation may be found in the General Appropriation Act, in Sections other than Section Four from the Laws of 2021 back to the Laws of 2004, and all legislation enacted in Laws 2003 and prior years. Qualifying legislation includes the following language:

Unencumbered balances in agency accounts remaining at the end of the fiscal year shall revert unless otherwise indicated in the Act or otherwise provided by law.

2. This language requires only fund balances that are unexpended and unencumbered to revert. However, to comply with the State’s current budgetary basis, encumbered funds that do not revert at the end of the appropriation period must be re-budgeted and re-encumbered in the current fiscal year. The amount re-budgeted must equal the amount of “valid encumbrances” at year-end.
3. To re-budget funds, an agency must submit an OPBUD-4 Form to SBD with a copy of the budget journal the agency entered in SHARE. Additional guidance on this will be provided by SBD.

BUD 6. Miscellaneous

1. To initiate monthly allotments authorized under the Laws of 2021, complete a General Fund

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Allotment Request Form, and submit it to SBD with the applicable OPBUD-3 Form. To manage the pace of state expenditures, agencies should avoid submitting requests for accelerated allotments. Requests to receive accelerated allotments must be submitted to the SBD in writing and approved by the State Budget Director prior to submittal of allotment forms.

2. Appropriations are authorized at the program level. Agency allotments must be recorded to a single department falling within that program code. Allotments will not be further split.
3. To receive an allotment related to a special or supplemental general fund appropriation, an appropriation from the computer systems enhancement fund or the tobacco settlement fund, send an Allotment Request Form to SBD. Include a copy of the related OPBUD-4 with each form.
4. An OPBUD-4 form is available through the SBD website at [Operating Budget Instructions | New Mexico Department of Finance and Administration \(state.nm.us\)](https://www.sbd.state.nm.us/operating-budget-instructions) under Operating Budget Forms.
5. The CAPBUD Form is available on the COB website at [Capital Outlay Bureau | New Mexico Department of Finance and Administration \(state.nm.us\)](https://www.cob.state.nm.us/capital-outlay-bureau) under the Capital Outlay Forms section.

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ENC. ENCUMBRANCES

ENC 1. Processing Purchase Orders through the State Purchasing Division

1. Agencies must send fiscal year 2021 professional service contracts and related purchase orders to GSD Contracts Review Bureau (CRB) by 5:00 p.m. on May 7, 2021 to receive approval before June 30, 2021. Agencies must send joint power agreements to the DFA Office of the Secretary by 5:00 p.m. on May 14, 2021.
2. Fiscal year 2022 contracts submitted in June requiring a July 1, 2021 start date which are sent back for corrections must be corrected and returned to CRB at GSD by July 23, 2021 or they will not receive a July 1st start date.

ENC 2. Establishing Encumbrances

1. The deadlines for submitting fiscal year 2021 Purchase Orders and Change Orders to the Financial Control Division (FCD) are as follows:
 - a. For purchase orders greater than \$5,000 and change orders, the deadline is June 28, 2021.
 - b. Agencies must approve purchase orders and change orders less than \$5,000 on or before June 30, 2021.
2. Agencies are responsible for ensuring purchasing documents have been approved in SHARE by required deadlines.

ENC 3. Fiscal Year 2021 Expenses

1. To facilitate inter-period financial reporting and promote accounting consistency, beginning with fiscal year 2005, the General Appropriation Act of 2004 adopted the “modified accrual basis of accounting for governmental funds” as the budgetary basis of accounting for the State of New Mexico. Under modified accrual accounting, goods and services must be received by June 30th of the current year to be recognized as an expense. Any voucher pertaining to FY21 sent to FCD after the year-end deadline will be denied (see Attachment A for dates).

ENC 4. Encumbrances and Appropriation Periods

1. Transactions must be recorded in the period they occur, including expenditures for capital projects and multi-year appropriations. This is the Agency responsibility.
2. Multiple-year operating budgets and capital project encumbrances remain valid as long as the appropriation period has not lapsed.
3. Agencies must disencumber and close expired and fully expended encumbrances on a monthly basis (including purchase orders, requisitions and agency contracts). This includes fiscal year 2021 and multiple-year encumbrances where the appropriation period has lapsed. Job aides are located at <https://www.share.state.nm.us/fin-jobaids.html>. Fiscal Year 2021 encumbrances must be closed by August 6, 2021.
4. Postage suppliers require receipt of payment prior to releasing postage. Agencies intending to

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charge postage to fiscal year 2021, must pay and receive postage prior to the end of the fiscal year. To ensure payment arrives with enough time for the supplier to place postage on the machine, agencies should submit payment vouchers by June 18, 2021.

ENC 5. Encumbrances Established for PSCs, JPAs and MOUs

1. For professional services related to a PSC, JPA, or MOU, an agency should encumber only the amount of services expected to be provided by June 30, 2021.
2. If services will be performed and accepted after June 30, 2021, an agency should encumber the related amount against fiscal year 2022 budget. (See *BUD 5. Re-budgeting Authorized Encumbrances.*)

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CRS. CASH RECEIPTS

CRS 1. Deposits into State Treasurer's Office (STO) Authorized Bank Accounts

1. Deposits made at financial institutions must be accounted for in SHARE using the deposit date, also referred to as bank date. Deposits made at Wells Fargo Bank on Wednesday, June 30, 2021, will be loaded into SHARE on July 1, 2021 with an accounting date of June 30, 2021. The deadline for check submission, using a desktop scanner, is 5:00 P.M.
2. For the four business units (DWS, EMNRD, HSD, and TRD) that account for deposits using clearing accounts, the OPR journal entries applying the deposits must be submitted to the Statewide Financial Reporting & Accountability Bureau (SFRAB) Unit throughout the month, and no later than 5 business days after cash is deposited at the bank. The last day to submit an OPR to account for fiscal year 2021 deposits is found in the year-end deadline date for journal entries (see Attachment A).
3. Per §34-6-37 NMSA, 1978, all activity through June 25, 2021 for all Judicial Court Entities' accounts must be reported to STO by 12:00 p.m. (noon) on June 28, 2021. The STO excel deposit slip must be emailed to Annabel.Vigil@state.nm.us with a copy to DominicL.Chavez@state.nm.us to assist STO in transferring the amounts to the proper accounts and/or business units. STO will draw these amounts from the Judicial District Court accounts and transfer them to the fiscal agent bank by June 30, 2021.

The Administrative Office of the Courts (AOC) will provide further instructions via email to all court Chief Financial Officers.

CRS 2. The State as a Single Entity (Primary Government) – Flow-Through Concept

1. Generally Accepted Accounting Principles applied to State Governments are written for and applicable to a Primary Government. Agencies are divisions of the primary government and not independent units. To facilitate consolidation, claims on the SGFIP for cash received by a division of the state on or before June 30, 2021 and whose books are maintained in SHARE, shall continue to move until the transaction reaches the end account.

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CDS. CASH DISBURSEMENTS

CDS 1. Voucher Processing and Expenditure Accruals

1. The deadline to submit fiscal year 2021 vouchers to FCD for processing can be found in Attachment A. This will be enforced using Agency Level Two approval date as captured in SHARE. To be a current year expenditure, goods and services must have been received or completed by June 30th.
2. Fiscal year 2021 vouchers submitted between July 1st and July 30th must have an accounting and budget date of June 30, 2021 and the appropriate budget reference and class. By approving the payment voucher in SHARE, the agency CFO, or designee, is certifying goods and/or services were received or rendered on or before June 30, 2021.

3. YEAR END ACCRUAL PROCESS

- a. Fiscal year 2021 vouchers missing the July 30th deadline must be accrued in account 296900 by August 31st.
 - i. Accruals in account 296900 must be established with a SHARE journal entry.
 - ii. Accrual journals must be supported by documentation demonstrating the existence of obligation (i.e. invoice, contract, payment reconciliation, etc.).
 - iii. The deadline for submitting accrual journal entries to DFA is August 31, 2021. Journals submitted between August 7th and August 31st must be posted in the 998 period.
- b. The reversal of the 296900 accrual will occur through either a payment of the obligation or a reversing journal entry by September 30th.
 - i. Agencies must demonstrate there is a sufficient balance in the 296900 account to voucher against, as part of the voucher approval process.
 - ii. Accruals must be paid no later than September 30, 2021.
 - iii. If the agency had determined that the accrual balance is overstated, a journal entry can be done in period 998 to reduce the accrual as long as the financial audit is not finalized.
 - iv. If there is a remaining balance in the account after September 30th, a journal entry is required to eliminate the balance in the current fiscal year. This reversal entry must be done by October 15th.
 1. Note: The default budget date on the journal entry must be changed to 6/30/21 on the expenditure lines of the journal entry.
- c. Expenditures missing the August 31st deadline must be paid against the agency's fiscal year 2022 budget pursuant to section CDS. 8.
 - i. Material items that are not included in the accrual may result in an audit finding.

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CDS 2. Travel (In-State and Out-Of-State)

1. The deadline for encumbering fiscal year 2021 travel that exceeds \$5,000 is June 28, 2021. If travel spans both fiscal year 2021 and 2022, allocate the related expenditure between the fiscal years and use a separate payment voucher for each year, with one exception:
 - a. For the twenty-four-hour period that encompasses both June 30, 2021 and July 1, 2021, an agency must process the travel expenditure against fiscal year 2021 budget.
2. To take advantage of lower prices, an agency may purchase airline tickets in June for travel in fiscal year 2022. Additionally, to meet a vendor's registration requirements, the agency may pay the cost of registration for training in June that will take place in fiscal year 2022. In both cases, the airfare and training would be obligations that represent valid accounts payable for fiscal year 2021. However, the corresponding per diem must be charged to fiscal year 2022.
3. Agencies must pay all travel and training obligations for fiscal year 2021 by July 30, 2021.
4. Agencies shall review and close travel advances for travel completed in FY21 by July 30, 2021.

CDS 3. Split Period Invoices

1. Split period invoices should be charged to the fiscal year with the greatest number of days. Invoices cannot be split between periods and paid separately.

CDS 4. Prepayments

1. Agencies may prepay costs that benefit more than the current accounting year. The state applies the purchase method in accounting for prepayments. Under this method of accounting, agencies are not required to report prepayment in the balance sheet. However, this assumes the quantity of prepaid items acquired is reasonable. Agencies must avoid consuming unspent budget by "stocking up" at year-end as it could require the establishment of a prepaid asset if the amount is material to the financial statements.

CDS 5. Replenishing Petty Cash

1. Agencies must replenish their fiscal year 2021 petty cash by the close of business on July 30, 2021.

CDS 6. Payment of Procurement Card Charges

1. Special instructions:
 - a. Agencies must submit all Bank of America statements for payment to FCD within fifteen (15) days of receipt.
 - b. Agencies will not be required to encumber purchases made with the Procurement Card, provided that a Request for Policy Exemption from encumbering is on file with FCD.
 - c. P-card charges related to fiscal year 2021 purchases processed after the July 31st deadline,

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will be charged to the FY22 budget. Please refer to CDS 8.

- d. Agencies must submit required documentation with the payment voucher for processing by the deadline shown in Attachment A.
- e. Agencies must add the corporate account number to the message box found in SHARE on the Payments tab.
- f. Agencies should try to refrain from using the p-card during the last week of the fiscal year. Purchases made late in the year may not show up on the June invoice and could lead to prior year payment and accrual issues.

2. Post Audit

- a) Agency P-Card administrators must submit supporting documentation to the FCD P-Card Administrator for post auditing within two weeks of payment every month, to include year-end. Post audit packets should be scanned into a PDF file and sent via email to MarkS.Melhoff@state.nm.us and Clark.Crowdus@state.nm.us.

CDS 7. Voucher Build Process and Payments

1. The synchronizing of bank and book cash transaction dates is a fundamental cash remediation concept. Disbursement entries must comply with this convention.
2. Warrants must be printed on or before June 30, 2021 to be deemed a fiscal year 2021 cash event.
3. The cash movement date related to ACH payments is the bank settlement date.
4. To record fiscal year 2021 expenditures, the agency will submit the voucher build file with the accounting date of June 30, 2021, the system will debit an expenditure account, (agency type funds must use a liability account) and a credit to account 201900 – Vouchers Payable. The payment entry will be current dated by the system clearing account 201900 – Vouchers Payable and credit to the appropriate bank account.
5. For the voucher build file to be processed between the period of July 1st and July 30st, the accounting and budget date must be June 30, 2021.
6. The deadline for submitting fiscal year 2021 impacting voucher build files will be July 30, 2021.

CDS 8. Approval to Pay Prior Year Bills utilizing the Request to Pay Prior Year Bills Form

1. Annually, agencies receive invoices for goods and services received in prior fiscal years after the close of processing. To settle a prior year claim, the agency must submit a “Request to Pay Prior Year Bills” to pay out of the current year budget. Attachment H (Single Year Appropriation) or Attachment G (Capital Project and Multi Year Appropriation) Approval to Pay Prior Year Bills requests should be emailed to FCD.CAFR@state.nm.us. The first day DFA will accept prior year payment requests applicable to FY21 is Friday, October 1, 2021.
 - a. Agencies must submit proof with the request that the agency has sufficient budget.

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- b. Requests for years prior to FY21 can be submitted anytime throughout the year.
2. §6-10-4 NMSA, 1978, **Payment of obligations of prior years from current year appropriations.** Appropriations made for a specific fiscal year may not be used for paying obligations of any prior fiscal year except in cases where there existed in the state agency's budget at the end of the fiscal year sufficient funds, including uncollected earned revenue, to pay the obligation had the bill been presented prior to the end of that fiscal year.
3. The Agency will be required to submit documentation to ensure sufficient budget existed to pay the invoice in the appropriate fiscal year in which the goods and services were provided. Agency must run the NMS Net Income by Department report by the applicable appropriation code (P Code –Single Year Appropriation), (A Code, Z Code, etc, Capital Project and Multi-Year Appropriation) or the on-line budget inquiry, Commitment Control Budget Detail, to determine available budget. The agency should reduce the amount by the sum of prior year invoices that were already approved. If an agency does not have enough budget to meet the criteria for requesting approval to pay prior year bill, the agency has incurred a deficiency. Incurring a deficiency may violate State Statutes, and therefore the agency should not submit a Prior Year Request for approval until the agency obtains a deficiency appropriation.
 - a. Capital Projects and Multi-Year Appropriations – agency is required to establish an accounts payable (regardless of expiration date, unless the appropriation has lapsed) for all capital projects and multi-year appropriations to properly record the expenditure in the fiscal year it was incurred.
 - i. If remaining budget exceeds proposed invoice, agency must complete Attachment G Request for Approval to Pay Prior Year Bills and send to FCD/SFRAB for approval.
 - ii. Once an agency receives approval, they will be allowed to submit the invoice and use the original PO for payment to ensure the proper disencumbering to maintain the budget for multi-appropriations.
4. Agencies must use expenditure account 547999 if a single year appropriation – Request to Pay Prior Year to pay prior year bills regardless of the type of service, reimbursement, or appropriation unit (except for multi-year appropriations). For capital projects and multi-year appropriations, use the appropriate expenditure account relating to capital projects and multi-year appropriations.

CDS 9. Reversions

1. General Guidance:
 - a. The deadline to submit reversion notification forms to FCD is August 31, 2021. These forms should be emailed to MarkS.Melhoff@state.nm.us. Unexpended balances shown on the Reversion Notification Form must revert to the State General Fund unless otherwise indicated in the General Appropriation Act of 2021, other appropriation acts or as provided by law. Consult the applicable appropriation act to determine what is applicable to the appropriations received by your agency. At the end of the fiscal year, agencies must not reserve unexpended amounts as part of fund balance unless provided by law.
 - b. Under §6-5-10 NMSA, 1978, “all unreserved, undesignated fund balances in reverting

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funds and accounts as reflected in the central financial reporting and accounting system [SHARE] as of June 30 shall revert by September 30 to the general fund. This includes Capital Projects and Multi-Year appropriation expenditures. Failure to transfer reverting funds timely could result in an audit finding.

- c. When agencies are preparing year-end Capital Appropriation reversions:
 - i. For general fund appropriations, provide DFA Capital Outlay Bureau (COB) with a copy of the agency's approved operating transfer from FCD and Capital Project Monitoring System (CPMS) update.
 - ii. For severance tax bond appropriation reversions, provide COB a copy of the notification sent to the Board of Finance requesting the reversion and CPMS update.
 - iii. For non-vouchering agencies, submit a check (warrant) for the reversion amount payable to DFA and mail to: Department of Finance and Administration, Attn: Financial Control Division-General Fund Reversions, 407 Galisteo Street Room 166, Santa Fe, NM 87501

2. Coding Reversions:

- a. When transferring the reversion, the agency must process the operating transfer using the journal upload process.
- b. Reversion Operating Transfers, occurring by September 30, 2021 must be dated as of June 30, 2021 and use the following chart fields for the State General Fund: business unit 34101, fund 85300, department Z9000, account 499305, Bud Ref 921, Class E0000, and the appropriate affiliate and fund affiliate (see below for Computer Enhancement Fund reversion instructions). To simplify eliminations, no due to/due from will be established. Please refer to Attachment D (A). If the reversion relates to an appropriation authorized from the Appropriation Contingency Fund use fund 85400; and if it is from the Operating Reserve Fund, use fund 85200; please refer to Attachment D (A) and D (B).

OPR done in Period 998:

- i. Agencies: Debit: 566100
 - ii. General Fund: Credit 499305
 - iii. Computer Enhancement Fund Reversion Instructions:
 1. Agencies: Debit: 566100
 2. Computer Enhancement Fund: Credit: 234900 (BU 34100 Fund 00900 DEPT 200000000)
 3. Fund/Fund affiliate are required for both entries.
- c. Reversion Operating Transfers submitted after September 30, require a two-step process. One entry will be establishing the Due To (payable) in Period 998 and the second entry will settle the cash in the current fiscal year. Agencies must use the following chart fields for the State General Fund: business unit 34101, fund 85300, department Z9000, account 499305 – O/F Sources Reversions, Bud Ref 922, Class F0000, and the appropriate affiliate and fund affiliate for paying agency/fund. If the reversion relates to an appropriation authorized from the Appropriation Contingency Fund use fund 85400; and if it is from the Operating Reserve Fund, use fund 85200; please refer to Attachment D (A) and D (B).

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Note, the general fund will not establish a receivable for reversions that are submitted late.

CFR to establish accrual in Period 998 (dated June 30, 2021):

- i. Agencies: Debit 566100 and credit 234900

OPR to pay accrual in Current Fiscal Year (dated in the current year):

- i. General Fund: Credit 499305
- ii. Agencies: Debit 234900

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OPR. OPERATING TRANSFERS & CSH JOURNAL ENTRIES AFFECTING CASH

OPR 1.

1. In fiscal year 2017, the state adopted a primary-government, single-entity concept concerning cash and the resulting claim on the State General Fund Investment Pool. Conceptually, if cash is received by a division (agency) of the state on or before June 30 (old cash), then all subsequent moves of that claim within the same fund category should impact the claim on the Investment Pool until the transaction reaches the agency with end account reporting responsibility. This approach reduces the number of Due To and Due From entries, simplifying the elimination process and systemically enforces transactional consistency.
2. Easiest way to think of “old cash” is if you got the cash **in the bank** by 6/30/xx, then it’s “old cash” If the money was received in the bank **AFTER** 6/30/xx, then that money is “new cash”
3. How to determine if you need to continue to move the money received at the end of the year when it does not belong to you or if you owe another agency: Examples are below.
 - a. Example of old cash: Agency A receives tax money on 6/30/xx that is applicable to another Business Unit (Agency B). Agency A will do an OPR to move the monies received from their fund to Agency B’s fund in either period 12 or period 998. This movement is allowed to continue even after 6/30/xx since the monies are applicable to the State of New Mexico as the entity so the movement of the cash will not be recorded as a Due To/Due From but will be settled by the OPR. The cash received by Agency A is deemed to be classified as “old cash”.
 - b. Example of new cash: Agency A receives tax monies on 7/15/xx that is applicable to taxes in June and they belong to another Business Unit. Agency A CANNOT do an OPR to move the monies received from their fund to Agency B’s fund for the prior fiscal year since the money was not received by 6/30/xx. Agency A and Agency B will have to create a Due To/Due From relationship regarding this transaction and will then have to do the OPR in the current fiscal year to settle the “new cash”.
 - c. Payment to Internal Service such as GSD and DoIT: Even if the invoice is received in July or August but the service is for a period up to 6/30/xx - then the OPR will be done to settle the cash up to 9/30/xx.
 - d. Example of Accounts Receivable issue: Agency A did some work for Agency B (they have an MOU). Agency A sends an invoice in July to Agency B for services up to 6/30/xx and expects an OPR to be done to settle cash (They do not want to set up a Due To/Due From relationship). Agency B does NOT have the cash but does have a receivable established to the Federal Government for reimbursement. Since Agency B does not have the cash in the bank as of 6/30/xx, then an OPR cannot be done in period 998 to settle cash. The agencies will need to do an OPR in period 998 to establish a Due To/Due From relationship.

Definitions and Conventions:

- Old Cash - is money received from or disbursed to a third-party on or before June 30, 2021
- New Cash – is money received from or disbursed to a third-party after June 30, 2021.
- All FY21 General Fund Allotments are Old Cash, the associated reversion is also Old Cash.

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- OPRs are used to move claims between Agencies, while CSHs are used to move claims within an Agency and between their funds.
 - Journal entries should never directly debit or credit account 101800 and account 101900 is inactive. Agencies should never enter cash lines. The system should be utilized to have the system create the cash lines.
4. Period 12 operating transfers (transfers to other agencies) must be submitted and approved by level 2 approvers of both agencies by August 6, 2021. For transactions accounting for old cash, the system should be allowed to infer the cash impact (101800). For transactions related to cash received after July 1, a “due to/due from” should be established.
 5. Period 12 Interfund journal entries (CSH) that occur within a business unit that transfer old cash between funds within the same category must also be submitted and approved by level 2 approver to FCD by August 6, 2021 if the agency wants the transaction posted in period 12. The agency can continue to do CSH entries that affect their funds with monies received up to the due date of all audit entries required to be entered in period 998.
 6. This policy includes the payment of current fiscal year services owed by one fund to another, and/or the liquidating of inter-fund due to and due from, established prior to June 30, 2021. These transactions document economic events to cash that occurred prior to July 1, 2021. (Refer to explanations in OPR.1 paragraph #1).
 7. The state’s Internal Service Funds (ISF) are reported within Government Activities and while they are shown separately in the fund financials, application of this concept will not result in a material difference, therefore the same concepts as above should be applied for ISF Operating Transfers. Impact: GSD billing for June should be settled allowing the system to infer the impact of claims on the Investment pool. These entries can be recorded in period 12 and 998. Note: Period 998 closes for inferred claims on September 30. Subsequent entries will impact Payables/Receivables.
 8. Period 998 can be used to enter OPRs and CSH journals. Accounting entries related to activities occurring in FY21 and related to old cash should impact claims on the Investment Pool via the system inferred entry until audits are completed.

Common Transactions Impacted By this policy:

- Commingled Cash Receiving Funds – Agency Funds
- ISF and related billing settled via OPRs
- Reversions (booked before October 1)

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GLR. GENERAL LEDGER AND FINANCIAL REPORTS

GLR 1. SHARE Reports

1. State agencies are responsible for running their own financial year-end reports. Refer to <https://www.nmdfa.state.nm.us/financial-control/resource-information/manuals/> under the Resource Information section for step-by-step instructions that are included in the “Verifying the Trial Balance Manual 2011”.

GLR 2. Journal Entry Deadline

1. The Agency deadline for submitting level 2 approved for posting in period 12 journal entries is August 6, 2021. This will be controlled by using SHARE workflow and entry into the DFA approval queue. Journal entries can be used to correct previously recorded entries in the general ledger, accounts payable module (fund corrections), or to record a Due To and Due From as outlined in section *OPT.1*. This deadline excludes FCD approved journal entries to accrue accounts payable but applies to the creation of all AGY type journals.
2. FCD will process these entries during the period running from July 1 to August 6, 2021 and will not accept documents submitted after the August 6, 2021 deadline.
3. Journal entries created or submitted after the deadline will be denied and sent back to the agency. Agencies are responsible for providing denied journal entries to their auditors for consideration during the audit or to submit the journal entry into the 998-accounting period.
4. The SFRA B Unit will monitor journal entries (including AGY journals) created by agencies after the deadline of August 6, 2021. Agencies will be notified to resolve any journal entries created or processed after the deadline.

GLR 3. Concerning Annual Audits

1. Executive Order 2012-004 mandates that all agencies under the Executive’s purview comply with FCD’s responsibilities concerning annual audits.

The FCD Director or designee must review and approve:

- a. Prior to issuance of a request for proposal (RFP) by a state agency, the evaluation criteria, including the weight to be given each criterion to be used to select an independent public accountant (IPA), the propose scope of work to be included in the RFP, and the composition of the evaluation committee to evaluate proposals submitted in response to the RFP;
 - b. Selection of the IPA by a state agency prior to submitting to the State Auditor for approval (NMAC 2.2.2.8.F.6); and
 - c. Audit contracts and any amendments thereto before the audit contract or amendment is signed by the state agency and IPA and submitted to the State Auditor for approval.
 - d. Approval request should be submitted to the Controller in written form.
2. In order to ensure IPA independence, capability, and expertise, the FCD Director or designee

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may:

- a. Require a state agency to select a new IPA and/or issue an RFP to select an IPA to conduct an annual audit, regardless of whether an existing audit contract could be permissibly extended to include the annual audit; and
 - b. Establish a maximum number of consecutive annual audits that an IPA may perform for a state agency.
3. The Executive Order 2012-004 can be found on the FCD website as Audit Contract – Executive Order 2012-004 04-02-2012, http://nmdfa.state.nm.us/Memos_and_Notices.aspx in the Memos and Notices page under the Resource Information section.

GLR 4. Year-End Audit

1. Under 2.2.2.12A(1), NMAC, Due Dates for Agency Audits, agency audit reports under the oversight of DFA FCD are due to OSA in accordance with the requirements of 12-6-3. D NMSA 1978. State agency reports (with a few exceptions) are due no later than November 1 after the close of the fiscal year. NMSA §12-6-3(D) states that state agency reports are due no later than 60 days after the Financial Control Division (FCD) of the Department of Finance and Administration provides the State Auditor with notice that the agency's books and records are ready and available for audit.
 - a. FCD requires that each agency submit an agency representation letter documenting management's responsibility for the accounting records, the agency has recorded all transactions properly in SHARE, and the agency is ready and available for audit. Please refer to Attachment I – Agency Representation Letter.
 - b. FCD requires each agency, with the help of its independent public accountant (IPA), identify and submit with the agency representation letter, a schedule of deliverables (Prepared by Client List), and agreed to milestones for the audit (Audit Plan). An example can be found under Attachment O – Audit Plan and Prepared by Client List. The sample provided is just a sample. The Audit Plan and Client Prepared List should be customized to each agency's requirements. FCD recommends that agencies use the sample document when submitting the Audit Plan and Prepared by Client List with the audit contract. The milestones ensure the agency's books and records are ready and available for audit and the auditor delivers services on time.
 - c. In fiscal year 2010, FCD added item number 14 to the agency representation letter, "Our auditor agrees with the dates in the schedule of deliverables and milestones and with our certification that our books are ready for the audit as evidenced by their signature below." The IPA is not certifying to any representations made within this agency representation letter except for item 14. The IPA is required to sign the agency representation letter. FCD will not accept the representation letter without the IPA's signature.
 - d. With few exceptions, agency audits are due to OSA on November 1. Certification must be received at FCD no later than September 1, 2021. FCD encourages agencies to submit the agency representation letter as soon as they have verified their trial balance and audit deliverables related to trial balance account work. (Agencies that have a due date past November 1st must send the notification 60 days prior to their audit due date.) FCD also

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encourages agencies to work with their auditor on scheduling the audit early in the audit season. When the audit contract is approved, FCD will obtain a copy of the schedule of audit deliverables and milestones. This schedule of audit deliverables and milestones will be used by FCD to monitor the receipt of the agency representation letter. If the agency representation letter is not delivered as expected, FCD will follow-up with the agency. The timing of the agency representation letter should coincide with the deliverable date of the agency's trial balance and trial balance account deliverables (e.g. detail of accounts receivable, proof of cash, budget information).

- e. The State maintains a centralized accounting system, SHARE. The data and reports from SHARE are the original book of record the auditor is auditing. The trial balance should be from SHARE, which may be adjusted for amounts not posted in SHARE. If the agency and its auditor find that the schedule of audit deliverables and milestones has changed, the agency must resubmit an updated schedule to FCD.
- f. Once FCD receives the agency representation letter, the schedule of deliverables, and milestones, FCD will notify the State Auditor in writing regarding the expected audit deadline for the agency. The 60 days to the audit deadline will be based on the date of FCD's notification to the State Auditor; however, the deadline cannot extend beyond November 1 for most agencies (2.2.2.9A(1)(c) NMAC). FCD will compile a list of starting dates for each agency and inform the State Auditor. If the audit will not be completed by the appropriate deadline, the IPA must include the instance of noncompliance with Subsection A (2) of 2.2.2.9 NMAC, as a finding in the agency's audit report.

2. Uncollectible Receivables Balances

Per Article IV Section 32 of the New Mexico Constitution [Remission of debts due state or municipalities] provides:

No obligation or liability of any person, association or corporation held or owned by or owing to the state, or any municipal corporation therein, shall ever be exchanged, transferred, remitted, released, postponed or in any way diminished by the legislature, nor shall any such obligation or liability be extinguished except by the payment thereof into the proper treasury, or by proper proceeding in court.

This provision has been held to apply to the State generally, not just to the Legislature. *Gutierrez v. Gutierrez*, 99 N.M. 333, 335 (S. Ct. 1983) (discussing ability of UNM regents to forgive debt of patients at hospital; "The State cannot compromise the amount owed to it unless a good faith dispute exists as to the amount of indebtedness or liability.").

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Considering this provision, the proposal to make allowances for uncollectible accounts is permissible, subject to the following guidelines:

- a. Agencies cannot do anything that would result in a debt being forgiven or even indicate that a debt properly owed them has been forgiven or that the person owing the debt has been released from its payment; and
- b. Agencies should maintain records and information concerning all debts due them, even the ones that have been recognized as being doubtful.

This satisfies the dual objective of ensuring the State's financial statements present an accurate picture of its financial status while complying with the constitutional provision that prohibits debt forgiveness.

Agencies must include appropriate disclosures in the annual financial statements disclosing the following information on all receivable balances (receivables and due from balances):

- a. Agency must include in their receivable policy, a reference to Article IV Section 32 of the New Mexico Constitution regarding the forgiveness of debt owed to the State.
- b. Agency's policy for tracking all receivable balances even those with allowances.
- c. Agency's policy for attempting to recover receivables that have associated allowances.
- d. Total amount of receivable balances that have been included in the allowance.
- e. Total increase in the receivable allowance that occurred during the current year.
- f. Total amount of receivable balances recovered during that year that had been included in the allowance.

GLR 5. IPA Access to SHARE

1. If an IPA requests access to SHARE, the agency must do the following:
 - a. The agency and IPA must complete the SHARE Security and Confidentiality Agreement Forms prior to emailing them to SHARE security team. The SHARE Security Access Authorization Form and Instructions are located at http://nmdfa.state.nm.us/Forms_5.aspx and the Confidentiality Agreement is found in Attachment N – IPA Confidentiality Agreement.
 - b. The agency is required to complete the top section of the security form as the SHARE security team has already determined what access to provide the IPA's. Please make sure the security form is clearly identified as access for the IPA.
 - c. All information called for in the Confidentiality Agreement, must be provided and the IPA must sign the agreement. The representative from DFA is NOT required to sign the Confidentiality Agreement prior to submission to the SHARE security staff.
 - d. Please email all forms to SHARE.Security@state.nm.us

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- e. The agency is required to request from the SHARE Security Team to deactivate the IPA's access once the audit is completed.

GLR 6. IPA Recommendation

1. Under 2.2.2.8 F(8)(d) NMAC, an agency must submit to the State Auditor its IPA recommendation and completed and signed audit contract by July 1, 2021. If an agency is non-compliant, as documented in section *MIS 4 Assignment of Chief Financial Officer*, the CFO for fiscal year 2022 will not be approved by FCD. The CFO designation defaults to the agency cabinet secretary/executive director.

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PAY. PAYROLL

1. One hundred percent of payroll expenditures for the pay period ending June 25, 2021 (paid July 2, 2021) will be charged to fiscal year 2021.
2. Payroll expenditures for the pay period ending July 9, 2021 (paid July 16, 2021) will be allocated based on hours worked during the two years. Hours worked on June 24 thru 30, 2021 will be charged to fiscal year 2021, while hours worked on July 1, to July 19, 2021 will be reported in fiscal year 2022. For employees earning compensatory time off, hours worked on June 24 thru June 30 will be used as the numerator divided by a fixed 80 hours. This convention can cause a front-end loading of cost.
3. Agencies are responsible for reviewing payroll entries and preparing and submitting any necessary correcting entries to FCD by August 5, 2021.

RECORDING THE YEAR-END PAYROLL ACCRUAL			
Fiscal Year	Description	DR Account	CR Account
FY21	Pay period ending June 25, 2021, paid on July 2, 2021 and Pay period ending July 9, 2021, Paid on July 16, 2021 (for June 24 thru 30) SHARE will allocate and generate the accrued payroll journal entries for the June 26 to July 9 payroll based on the calendar days reported as worked in fiscal year 2021.	52xxxx	226900 223500 223900
FY22	Pay period ending June 25, 2021, Paid on July 2, 2021 and Pay period ending July 9, 2021, Paid on July 16, 2021 (for June 26 thru 30) NOTE! Consistent with the current payroll process, FCD, using the Allocation process, will generate the entry reversing the 226900 – Accrued Payroll and crediting 101981 – Interest in SGFIP WFB A Warrant	226900	101981

PLEASE NOTE: DFA will process the reversal of 226900 – Accrued Payroll. This reversing entry will be posted with an effective date of July 2, 2021 for PPE June 25 and July 16, 2021 for PPE July 9.

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MIS. MISCELLANEOUS

MIS 1. Fiscal Year 2022 Fund Maintenance and Account Maintenance

1. Agencies that desire to add, change, or inactivate a fund code for fiscal year 2022 must submit a Fund Maintenance Form in SHARE. The request must include Attachment J – Fund Maintenance Form as supporting documentation for the request. The deadline for submitting fund maintenance field requests with Level 2 approval in SHARE to DFA is May 14, 2021 (refer to #3 for other requirements).
2. Agencies that want to add, change, or inactivate a program/department code, for fiscal year 2022 in the system must submit an Account Maintenance Form online in SHARE. Any new P-code and/or Z-code must be approved by the SBD. The request must include Attachment K – Department Maintenance Form as supporting documentation. The deadline for submitting SHARE Level 2 approved program/department maintenance changes is May 14, 2021 (refer to #3 for other requirements).
3. Reflective of the impact that departmental changes have on systematic validation, recurring allocations, and downstream reporting, DFA in conjunction with DoIT will review all proposed major non-legislative organizational changes prior to agreeing to proceed. The purpose of the review is to control unintended consequences. To facilitate the process, the following information must be submitted to DFA no later than May 1, 2021 for consideration.
 - a. Is the change legislatively mandated or due to a change in an internal business process?
 - b. If not mandated, why is there and what is the need for the change?
 - c. A business case as to the need for this change.
 - d. What other solutions have been identified?
 - e. Has the agency identified department changes that are classified as HCM Only, FIN Only and HCM and FIN?
 - f. Do HCM changes meet “Smart Coding Requirements?”
 - g. How do changes impact your FY21 budget and distributions?

Once DFA has received the documentation, a meeting will be scheduled with the State Budget Division, SFRAAB, and the State Controller to address any issues and concerns related to the agency’s submission.

Agencies should seek SPO input and approval on organizational changes as necessary.

4. Once an approved Account Maintenance Form is submitted online with Level 2 approval, it will be processed through workflow and created by the DFA Help Desk.

MIS 2. Fiscal Year 2022 Processing

1. FCD will begin auditing and approving FY22 purchase orders and payment vouchers on July 1, 2021.

MIS 3. Fiscal Year 2022 Document Numbering

1. State agencies have two options for numbering documents. The preferred option is using SHARE’s automatic numbering functionality. SHARE will automatically assign a unique eight-

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digit sequential document number for vouchers and a unique ten-digit sequential document number for requisitions, purchase orders, and journal entries. The second option allows a state agency to manually assign an eight-digit number to a voucher and a ten-digit number for requisitions, purchase orders, and journal entries. In the second option, agencies are responsible for maintaining an internal document numbering log and must remain consistent throughout the fiscal year.

MIS 4. Assignment of Chief Financial Officer (CFO)

1. An agency head may assign the responsibilities outlined in Subsection C of 2.20.5.8 NMAC to any employee within the agency who possesses the educational background, knowledge, and experience necessary to monitor, and control the state agency's accounting function. The delegation must be in writing and is limited to a single fiscal year. CFO delegation must be approved by FCD, which will assess the candidates' experience against the agency's size, complexity, known financial challenges and past performance. Each appointed CFO must be aware of the responsibilities and duties assigned to the CFO position.
2. The deadline for submitting a letter to FCD to delegate the CFO function is June 1, 2021. The letter must be signed by the agency head and include a copy of the candidates' resume, telephone number and email address, refer to Attachment S – CFO Assignment Letter. FCD will not consider any appointment requests if the letter is signed by someone other than the agency head and/or a current resume is not included. FCD will notify the agency head, in writing, whether the individual designated as CFO has been approved or disapproved. The appointment remains enforced until the earlier of the end of fiscal year 2022 or until either the CFO or Department Head leave the agency.

In addition to the factors above, FCD will consider the agency CFO's:

- a. Adherence to the responsibilities outlined in Rule 2.20.5 NMAC Responsibility for Accounting Function.
 - b. Knowledge of the policies and procedures outlined in the State of New Mexico Manual of Model Accounting Practices (MAPs) or other future publications.
 - c. Knowledge of SHARE supported business processes and deadline.
 - d. Compliance with Year-End deadlines.
 - e. Dissemination of FCD e-mail notices to agency staff as appropriate.
 - f. Continuing education each year as determined by FCD.
 - g. And any other contingencies as required by the State Controller.
3. It is the sole decision of the State Controller (or designee) to approve the agency's submission of the CFO designation.
 4. Any non-compliance with the above may result in FCD revoking the CFO designation.
 5. If at any time during the fiscal year, the CFO will be out of the office and unavailable to function as primary financial officer for more than 5 consecutive days, the agency shall submit a letter to

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FCD indicating the existing CFO will be out of the office and an alternate individual will be the interim CFO. The letter should state the timeframe the CFO will be out, in addition to the contact information of the stand in CFO. The letter should be from the agency head and submitted to FCD prior to the CFO's absence.

6. For the new fiscal year, the CFO shall update the CFO distribution list by contacting FCD. The CFO or Agency Head may request changes to the CFO distribution list. Each agency is limited to two additional contacts, not including the CFO. It is the responsibility of the CFO and the other contacts to disseminate the information received to the appropriate individuals. For any changes/additions, provide the individual's name, e-mail addresses, and phone number.

UPDATED PROCESS – all FCD forms/letters/memos may be signed digitally and must be submitted electronically to dfafcd.forms@state.nm.us. Forms should be submitted as a single PDF file when practical.

MIS 5. Authorized Signatures

1. All agencies must comply with the provisions of NMAC 2.20.2.6, when delegating authority to sign contracts, payment vouchers, purchase orders, or other financial commitments. The authority to sign these documents must be delegated by the individual authorized to sign documents under the provisions of NMAC 2.20.2.6. This will always be the agency head.
2. Signature authorizations forms are the basis of verifying approval roles in SHARE. Forms currently on file with FCD are valid only for documents dated on or before June 30, 2021. Once the agency has received the approval letter for the delegated CFO, they must submit the Signature/Transaction Authorization Form to FCD. Refer to Attachment E. Signature authorizations for fiscal year 2022. These forms are due to FCD by June 11, 2021. Approval roles in SHARE will be modified earlier in fiscal year 2022 based on submitted documents. SHARE approval roles will be removed for fiscal year 2022 until FCD receives the proper signature authorizations.
3. The list designating employees that may receive warrants from FCD during fiscal year 2022 must be received at FCD by June 11, 2021. Please refer to Attachment F – Employees Designated to Receive Warrants Form from FCD to submit the list of designated individuals.
 - a. Verify with employees that their signatures on the forms are the same signatures they will be using during the fiscal year.
 - b. For agencies processing payments through the voucher build process, to designate an employee to pick up these warrants, please place a check under the column heading "Voucher Build Warrants".
4. If during fiscal year 2022, a new cabinet secretary, agency head or equivalent, is appointed, the Agency Head Authorization Form must be updated and sent to FCD. This form is used by the FCD Help Desk to update the signature on purchase orders.
5. Additionally, the Signature/Transaction Authorization Form, Employees Designated to Receive Warrants Form, and the Agency Point of Contact Form must also be updated if an agency has been appointed a new cabinet secretary, agency head, executive director or equivalent or a new CFO. Signatures on file remain valid if the agency head and CFO remain in effect. The CFO

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name and signature are required on all additional or subsequent forms submitted to FCD throughout the fiscal year.

6. UPDATED PROCESS – all FCD forms/letters/memos may be signed digitally and must be submitted electronically to dfafcd.forms@state.nm.us. Forms should be submitted as a single PDF file when practical.

MIS 6. Alternative Point of Contact for Agency CFO

1. FCD will allow agencies to provide an alternative point of contact for Payment Vouchers, Purchase Orders, Operating Transfers/Journal Entries, Vendor Relations, and Warrant Cancellations processed through FCD. The CFO is still the agency's point of contact for all communications from FCD; however, in the event the CFO cannot be contacted, each agency will be allowed to designate one (1) person for each document type. To provide an alternative agency point of contact to FCD, use the Agency Point of Contact Form in Attachment V. The Agency Point of Contact Form must be received at FCD by June 11, 2021. The CFO will always be listed as the first point of contact for all the specified documents on the form.

UPDATED PROCESS – all FCD forms/letters/memos may be signed digitally and must be submitted electronically to dfafcd.forms@state.nm.us. Forms should be submitted as a single PDF file when practical.

MIS 7. Requests for Financial Documents and Supporting Documentation

1. As of January 1, 2020, the Imaging System has been taken offline (DocWiz). Agencies needing access to archived documents should send a request to the help desk at FCDSU.Help@state.nm.us.

MIS 8. Denied Document Processing

1. Agencies have two business days from the date of the denial to resubmit documents to DFA.
2. If documents are denied after the year-end deadlines and resubmitted by the agencies to FCD, the documents may or may not be processed. FCD will review each document in workflow on a case-by-case basis. If the transaction is not processed, it will need to be included as an audit adjustment for that fiscal year. If vouchers are denied after the July 31, 2021 deadline, the agency will need to follow the Prior Year Approval request process and charge the expense to the current year budget. Please refer to CDS 8.
3. To ensure the timely processing of documents, submit fiscal year 2021 documents via workflow Level 2 approval earlier than the scheduled deadlines indicated in this document.

MIS 9. Exemptions from Processing Procedures

1. Agencies may request an exemption from certain MAPs processing requirements from FCD. Exemptions are approved on an annual fiscal-year basis and will remain in force unless specifically revoked by FCD. To request an exemption that has not been previously approved, submit a Request for Policy Exemption Form (refer to Attachment B). Please note, DFA cannot exempt an agency from law, statute, rule, or the procurement code.

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2. For exemptions expiring on June 30, 2021, a new exemption request must be resubmitted to FCD for approval for the following fiscal year by June 25, 2021.

MIS 10. Positive Claim Balance on the State General Fund Investment Pool

1. In accordance with §8-6-7 NMSA, 1978, all funds must carry positive balances. FCD will not pay vouchers out of funds that carry a zero or negative cash balance. Because some Federal contracts and/or grant agreements require that cash be expended prior to reimbursement through draw or other methods, FCD will allow payments from those funds; however, agencies are required to draw Federal funds as expeditiously as possible and permissible under the appropriate Federal agreement or contract. FCD will cease making payments for funds that carry negative cash balances that have not sought reimbursement expeditiously. Once the funds are recouped or positive balances restored, FCD will resume payments from those funds. This also pertains to capital project funds and special revenue funds that must be drawn through the Board of Finance.

MIS 11. Close of Fiscal Year

1. FCD will close fiscal year 2021 at the close of business on August 6, 2021.

MIS 12. Authority to Issue Warrants

1. §6-5-9 NMSA, 1978, as amended, requires the Secretary of the Department of Finance and Administration to annually issue a written order granting authorization to a particular state agency to issue warrants or exception from the requirement of prior submission of proposed vouchers, purchase documents, purchase orders or contracts to the division as provided in §6-5-3 NMSA, 1978, as amended when efficiency or economy so requires. §9-6-5(E) NMSA, 1978, as amended, authorizes the Secretary of the department to make and adopt such reasonable and procedural rules and regulations as may be necessary to carry out the duties of the department and its divisions.

Under NMAC 2.20.6.8 Application Procedures and Conditions of Approval of Authorization or Exception:

- a. Each December 31, a state agency that wishes to issue warrants or exception from the requirement of prior submission of proposed vouchers, purchase orders, or contracts to DFA for the following fiscal year (July 1 through June 30) shall apply for authorization or exception by submitting a written request to DFA explaining in detail the reasons why efficiency or economy will be better achieved by the state agency issuing warrants or waiving the prior submission requirements. As part of the annual request, the state agency shall include a detailed report outlining its compliance with provisions detailed in §6-5-9 NMSA, 1978. Refer to Attachment R – Authority to Issue Warrants Form.
- b. The approval is only applicable for the fiscal year beginning July 1 following the request.
- c. If the request is denied, the agency shall make arrangements by March 1 with DFA for FCD to issue the warrants for the state agency beginning the July 1 following the denied request. As allowed by law, this shall include the transfer of financial resources to the division to cover the cost of issuing the warrants and administering the prior submission of proposed vouchers, purchase orders and contracts.

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2. All agencies using the voucher build process must submit this request annually. Agencies are responsible for ensuring the adequacy of controls over these disbursements.

MIS 13. Direct Pay Requests

1. All goods and services must be encumbered unless an exemption is in place. In instances where the purchase has been encumbered but the remaining encumbrance is insufficient to cover the full amount of the final invoice, a Direct Payment request can be submitted for the remaining amount.
 - a. The first line of the regular voucher must list the amount encumbered and reference the PO.
 - b. A second line for the amount that was unforeseen with no reference of a PO can be added.
 - c. To streamline the process, FCD will grant a \$5,000 partial direct payment allowance for all final fiscal year 2021 payments with an existing PO. Please refer to the FCD web site for a copy of the blanket approval memo that must be attached to the voucher. The CFO, or designate, must certify in writing that no procurement violation occurred to the best of their knowledge. This certification must be written on the invoice or attached to the voucher in memo form.
 - d. For direct payment requests that exceed \$5,000 on an existing PO or for vouchers that did not have a PO established, supporting documentation that needs to be attached to the payment voucher when submitting to DFA for a Direct Pay Request includes:
 - i. A copy of the original PO (if applicable).
 - ii. Justification letter from the CFO explaining, in detail, what occurred and why the PO was not modified or created by the deadline and must be addressed to, and approved by, the State Controller (or designee).
 - iii. Invoice must be certified that NO procurement violation occurred to the best of their knowledge.

MIS 14. Digital Signatures and Electronic Submission

1. DFA will accept both original and digital signatures on all FCD State Controller required forms. Forms should be numbered by type and fiscal year.
2. All forms should be emailed to dfafcd.forms@state.nm.us unless specifically noted elsewhere in this document.

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WRT. WARRANT CANCELLATIONS

WRT 1. Cancellation of Issued Warrants

1. SHARE supports two types of cancellation
 - a. Cancel and reissue (Type A) – cancels the original warrant and issues a new warrant to the same vendor for the same amount. There are NO changes to the voucher, payment method and accounting other than reestablishing a payable liability and then relieving it upon replacement check issuance. SHARE automatically reissues payment on the next pay cycle after the cancellation is posted.
 - b. Cancel / no reissue (Type B) – cancels the original warrant and reverses all accounting entries using the original chart field values. Warrants cancelled after June 30, 2021 for prior fiscal year expenditures will credit FY21 expense.
2. **UPDATED** Business Process
 - a. Agencies should email the warrant cancellation form and warrant/affidavit to Vendor.Relations@state.nm.us. Hard copies will no longer be accepted. Once the original warrant has been canceled using the electronic submission process, the agency must securely destroy the original warrant. The agency should also retain the original affidavit in accordance with state retention rules.
3. General Guidance
 - a. FY21 issued warrants that are cancelled without reissue, must be received by FCD by June 25, 2021 to ensure processing occurs on or before June 28, 2021.
 - b. Warrants cancelled and reissued can be processed at any time if the original warrant issue date is not more than 365 days in the past.
 - c. Agencies cancelling FY21 issued warrants after June 30 will need permission from the State Controller to manually adjust the systems generated entry with materiality being just one of the factors considered.
4. Stale Warrants
 - a. NMSA 6-10-57 requires warrants issued by the state and unpaid after one year be cancelled by the fiscal officer. To avoid potentially reinstating “cash” related to these older warrants multiple times, agencies should not cancel warrants issued prior to July 1, 2020 after May 31, 2021.
 - b. Use public query “NMS_Outstanding_Warrants”, every month to identify uncashed checks (warrants) to suppliers and work with them to redeem, reissue or cancel.

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CFR. ANNUAL REPORT PREPARATION REQUIREMENTS

CFR 1. Comprehensive Annual Financial Report

1. §6-5-4.1 NMSA, 1978, requires FCD to compile a comprehensive annual financial report.
2. §6-5-4.1 NMSA, 1978 also states, to assist in the compilation of the ANNUAL REPORT, each state agency shall compile, in accordance with generally accepted accounting principles (GAAP), its financial statements on a schedule established by FCD (See Attachment M – ANNUAL REPORT Compilation Schedule).

CFR 2. ANNUAL REPORT Preparation Requirements

1. SHARE is the book of record for the State; therefore, all transactions must be recorded in SHARE and verified by the agency by July 31, 2021.
2. Agencies must meet all FCD closing deadlines to comply with CFR 2.1.
3. The ANNUAL REPORT Compilation Schedule of deadlines are in addition to year-end closing deadlines published by FCD.
4. All agencies are required to provide FCD with the items identified on the ANNUAL REPORT Compilation Schedule (see Attachment M) by the specified deadlines.

CFR 3. Year-end Trial Balances and Audit Adjustments

1. Year-end trial balances must agree by fund with the balances reported in SHARE as of the fiscal year-end close. Audit adjustments (agency proposed or auditor adjustments) must be posted to the year-end trial balances by fund. The adjusted year-end trial balances must reconcile to the audited financial statements by fund. This also includes fiduciary type funds. Agencies must reconcile the year-end adjusted trial balances to its financial statements. Differences between year-end adjusted trial balance and audited financial statements must be explained and supporting documentation provided to the SFRAB Unit no later than November 2, 2021.
2. Beginning fund balance must agree to the prior year audited fund balance by fund. Agencies must provide the SFRAB Unit with a Prior Period Adjustment Reconciliation Form, see Attachment U. The agency must disclose per fund any prior adjustments that affect fund balance and include an explanation as to why the prior period adjustment was required.
3. Agencies are required to prepare a journal entry to record the audit adjustments in SHARE by either uploading or creating the journal directly into SHARE for both the ACTUALS ledger and FULLACCRUE ledger. Audit adjustments should use revenue and expenditure account codes, when appropriate (**instead of fund balance**) along with department, budget reference, and class code. Budget reference and class code must be included on revenue and expenditure accounts for the ACTUALS ledger journal entries.

Fiscal Year-End Deadlines for 2021 and Deadlines for Fiscal Year 2022

The document number shall utilize the following format:

- Document number format for ACTUALS Ledger – FYAUDBU#XX
 - FY = 2021 BU = 34100,

The complete document number would be in this example, 21AUD34101.
Journal date – June 30, 2021
Source code – CSH or OPR or CFR (No AGY entries allowed)
Period - 998
User ID – SHARE ID
Effective Date – June 30, 2021
- Document number format for FULLACCRUE Ledger – FYFALBU#XX
 - FY = 2021 BU = 34100,

The complete document number would be in this example, 21FAL34101.
Journal date – June 30, 2021
Source code – CSH or OPR or CFR (No AGY entries allowed)
Period - 998
User ID – SHARE ID
Effective Date – June 30, 2021

The adjusting journal entry must be entered into workflow and have a Level 2 approval by the CFO and submitted to the SFRAB Unit for review and approval. Agencies are required to attach supporting documentation for its audit adjustments with the original entry no later than November 2, 2021.

4. Agencies are required to submit the following information **electronically** to their assigned SFRAB Unit accountant by **5 P.M. on November 2, 2021**:
- Final adjusted year-end trial balance by fund
 - Financial statements **and** notes draft
 - Audit entries in SHARE in period 998 (both ACTUALS and FULLACCRUE)
 - Proposed audit entries from IPA for both fund financials and government wide.
 - Prior Period Reconciliation Form (if the agency had any prior period adjustments).

Items required with a different due date from November 2, 2021:

- Agency Representation Letter (Attachment I) due September 1, 2021
- Subsequent Events Letter (Attachment T) due **AFTER** November 2, 2021
 - A subsequent events letter will be required after January 1, 2022. Since the New Mexico ANNUAL REPORT is done months after agencies have completed their audits, the subsequent events need to be current to ensure full note disclosure for the ANNUAL REPORT.
 - The subsequent events will need to be items **AFTER** the date of the agency's released audited financial statements up to the date of the email requesting this information. An email will be sent by the SFRAB Unit to all of the CFO's notifying them that this letter is required to be completed. The CFO has five working days to complete this letter and return it to the SFRAB Unit.

Fiscal Year-End Deadlines for 2021 and Deadlines for Fiscal Year 2022

5. For those agencies that are concerned about submitting a draft of the financial statements, please be aware that §6-5-2.1 NMSA, 1978, states FCD can “have access to and authority to examine books, accounts, reports, vouchers, correspondence files and other records, bank accounts, money and other property of a state agency.” To view the entire DFA FCD Oversight Letter refer to FCD’s website: http://www.nmdfa.state.nm.us/Financial_Control.aspx under the section of Resource Information - Memos and Notices. Per 2.2.2.10(M)(3) of the 2021 Audit Rule, allows agencies to submit draft financial statements and notes to state oversight agencies, to meet this requirement.

Fiscal Year-End Deadlines for 2021 and Deadlines for Fiscal Year 2022

BOF. BOARD OF FINANCE

BOF 1. Draw Down Reimbursement Requests

1. Agencies must send fiscal year 2021 draw requests to Board of Finance (BOF) by 5:00 p.m. on July 16, 2021 to receive final approval by FCD before end of year deadline of July 30, 2021. This deadline will provide the BOF and DFA-ASD adequate time to review and process requests, to comply with 2.61.6 NMAC.

BOF 2. Bond Proceed Reversions

1. Agencies must send fiscal year 2021 severance tax and general obligation bond proceed reversion requests to Board of Finance (BOF) by 5:00 p.m. on September 6, 2021 to receive final approval by FCD before end of year deadline of September 30, 2021. This deadline will provide the BOF and DFA-ASD adequate time to review and process all requests.

ATTACHMENT A – YEAR-END SUMMARY OF DEADLINE

Year-End Summary of Deadlines

DATES	FOR	SECTION	PAGE
Monday, May 3, 2021	Last day to submit Annual Operating Budgets for fiscal year 2022 to State Budget Division.	BUD 2.1	3
Friday, May 14, 2021	Last day to submit fund maintenance changes.	MIS 1.1	22
Friday, May 14, 2021	Last day to submit program/department maintenance changes.	MIS 1.2	22
Friday, May 14, 2021	Last day to submit Budget Adjustment Requests (BARs) – Category Transfers to State Budget Division.	BUD 1.1	3
Friday, May 14, 2021	Last day to submit BARS – Program Transfers to State Budget Division.	BUD 1.1	3
Friday, May 14, 2021	Last day to submit to DFA, Office of Secretary, JPAs and corresponding purchase orders.	ENC 1.1	5
Tuesday, June 1, 2021	Last day to submit written delegation with a resume of Chief Financial Officer to FCD for fiscal year 2021.	MIS 4.2	23
Thursday, July 1, 2021	Last day to submit IPA recommendations for the fiscal year 2021 audit to the Office of the State Auditor.	GLR 6.1	20
Friday, June 11, 2021	Last day to submit Signature Authorization Forms to FCD.	MIS 5.2	24
Friday, June 18, 2021	Last day to submit Purchase Orders and Payment Vouchers for postage to FCD.	ENC 4.4	5
Friday, June 25, 2021	Last day to purchase postage using the P-card.	ENC 4.4	5
Friday, June 25, 2021	Last day to submit all fiscal year 2021 Warrant Cancellations to FCD.	WRT 1.3a	28
Friday, June 25, 2021	Last day for Policy Exemptions expiring on June 30, 2021, must submit a New Policy Exemption for the new fiscal year.	MIS 9.2	26
Monday, June 28, 2021	Last day to submit purchase orders and change orders greater than \$5,000 to FCD.	ENC 2.1a	5
Monday, June 28, 2021	Last day for Judicial District Courts to report activity to STO through June 25, 2021.	CRS 1.3	7
Wednesday, June 30, 2021	Last day for agencies to approve purchase orders and change orders less than \$5,000 for goods or services that will be received by June 30, 2021.	ENC 2.1b	5
Thursday, July 1, 2021	First day FCD will accept fiscal year 2022 documents.	MIS 2.1	22
Friday, July 2, 2021	FCD will prepare and process an entry reversing the 226900 and crediting 101981 for payroll.	PAY 3	21
Tuesday, July 6, 2021	Last day to submit OPR to account for fiscal year 2021 deposits using clearing accounts.	CRS 1.2	7

Year-End Summary of Deadlines

DATES	FOR	SECTION	PAGE
Friday, July 30, 2021	Last day to submit all fiscal year 2021 vouchers.	CDS 1.1	8
Friday, July 30, 2021	Last day to close out all pending travel advances for fiscal year 2021 and prior.	CDS 2.4	9
Friday, August 6, 2021	Last day to submit payroll correcting entries to FCD.	PAY 3	21
Friday, August 6, 2021	Last day to submit Operating Transfers and CSH Journals affecting new cash to FCD for posting in period 12.	OPR 1.4	15
Friday, August 6, 2021	Last day to submit general ledger journal entries to record interagency and inter-fund Due To and Due From with Level 2 approval for posting in period 12. 5:00 PM.	OPR 1.4	15
Friday, August 6, 2021	Last day to submit adjusting general ledger journal entries to FCD with Level 2 approval for posting in period 12. 5:00 PM	GLR 2.1	16
Friday, August 6, 2021	FCD will close fiscal year 2021 at the close of business.	MIS 11.1	26
Tuesday, August 31, 2021	Last day to submit fiscal year 2021 Reversion Notification forms to FCD.	CDS 9.1a	11
Tuesday, August 31, 2021	Last day to submit journal entries in period 998 to FCD establishing 296900 accruals	CDS 1.3	8
Friday, August 6, 2021	Last day for agencies to close fiscal year 2021 purchase orders, requisitions and contracts.	ENC 4.3	5
Wednesday, September 1, 2021	Last day to submit agency representation letter electronically certifying audit readiness to FCD. Except agencies with audit submission due dates after November 1, 2021.	CFR 3.4	30
Thursday, September 30, 2021	Last day to pay obligations established through the 296900 process.	CDS 1.3b	8
Thursday, September 30, 2021	Last day to submit fiscal year 2021 reversion Operating Transfers to FCD.	CDS 9.1b	11
Friday, October 1, 2021	First day DFA will accept Prior Year Payment Requests applicable to FY21.	CDS 8.1	10
Friday, October 15, 2021	Last day to submit journal entry to zero out balances in 296900	CDS 1.3b	8
Tuesday, November 2, 2021	Last day to submit ANNUAL REPORT reporting package to FCD electronically. 5:00 PM	CFR 3.4	30
Friday, December 31, 2021	Last day to submit requests for Authority to Issue Warrants to FCD.	MIS 12.1a	26

ATTACHMENT B – POLICY EXEMPTION

STATE OF NEW MEXICO
DEPARTMENT OF FINANCE AND
FINANCIAL CONTROL DIVISION
REQUEST FOR POLICY EXEMPTION

Check the appropriate policy request:

New Exemption Existing Exemption Exemption Number

State the DFA/FCD policy, procedure, or memorandum from which you are requesting an exemption:

FOR DEMONSTRATION PURPOSES ONLY

State the exemption requested and provide a complete justification:

FOR DEMONSTRATION PURPOSES ONLY

Fund Code Business Unit Department

Date Exemption Requested for:

Signed by Requesting Authority: Date:
(Cabinet Secretary/Agency Director)

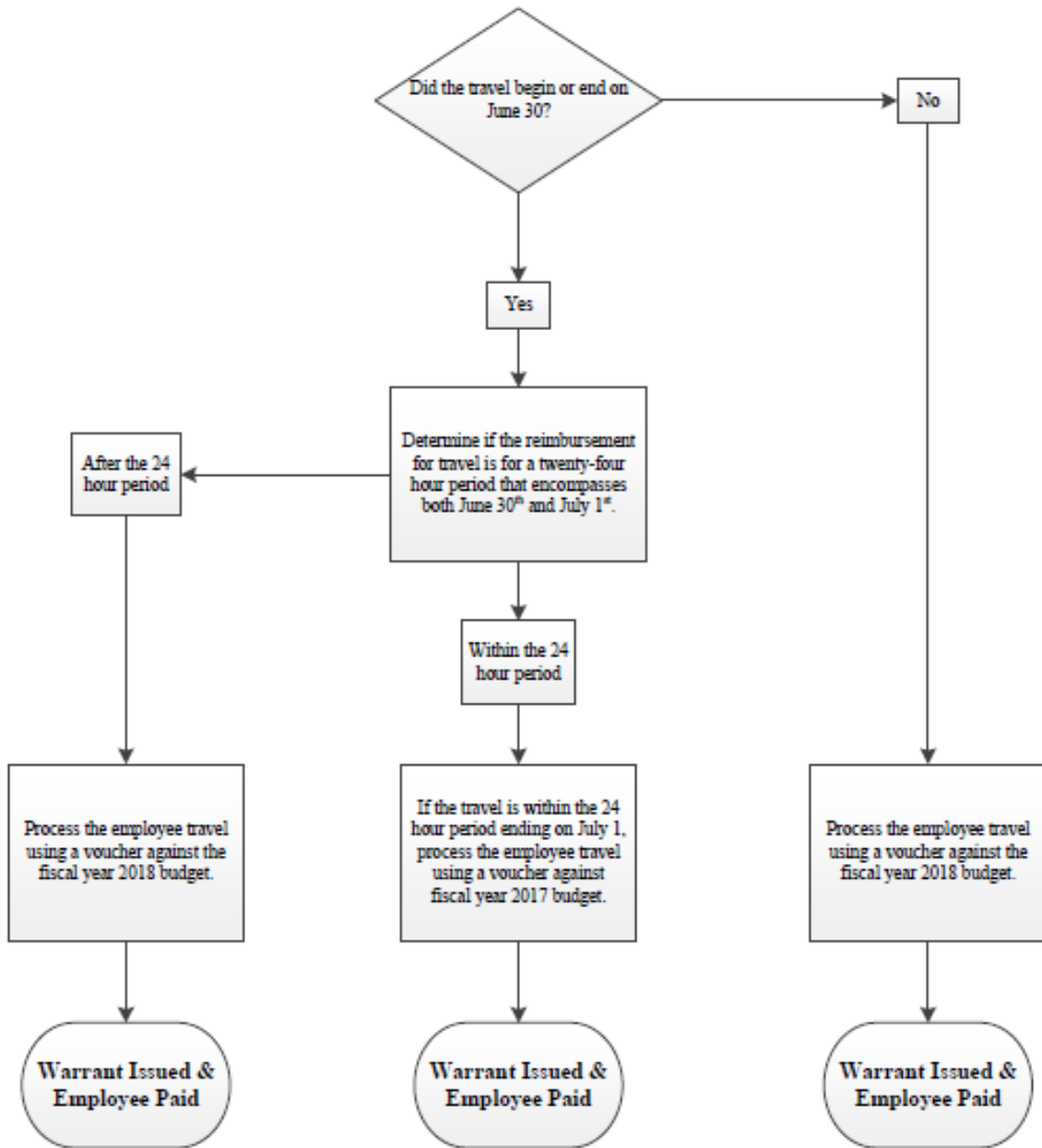
For FCD Use Only

Approved by: Date:
(Financial Control Division Director)

Expiration Date:

ATTACHMENT C – YEAR-END TRAVEL REIMBURSEMENT PROCESS

YEAR- END TRAVEL REIMBURSEMENT PROCESS



ATTACHMENT D – GENERAL FUND REVERSION FORM

Business Unit: _____

Agency Name: _____

State of New Mexico
 Department of Finance and Administration
 Financial Control Division
 GENERAL FUND ONLY
 REVERSION NOTIFICATION

Date: _____

Prepared By: _____

Phone Number: _____

Reversions For Fiscal Year 2021

Business Unit	Fund Code	10 digit Department Code or an A or Z code	Class Code	Referenced Citations			Original Amount of Appropriation	Amount Received to Date	Amount Expended to Date (Enter as Negative)	Unexpended Budget Balance for FY21	Budget Fiscal Year
				Law	Chapter	Section					
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
									0.00		
Totals:							0.00	0.00	0.00	0.00	

Reversions For Fiscal Year 2020 and Prior

Business Unit	Fund Code	10 digit Department Code or an A or Z code	Class Code	Referenced Citations			Original Amount of Appropriation	Amount Received to Date	Amount Expended to Date	Unexpended/Unencumbered Budget Balance FY20 & Prior	Prior Budget Fiscal Year
				Law	Chapter	Section					
								XXXXXXXX	XXXXXXXX		
								XXXXXXXX	XXXXXXXX		
								XXXXXXXX	XXXXXXXX		
								XXXXXXXX	XXXXXXXX		
								XXXXXXXX	XXXXXXXX		
								XXXXXXXX	XXXXXXXX		
								XXXXXXXX	XXXXXXXX		
								XXXXXXXX	XXXXXXXX		
Totals:							0.00			0.00	

DFA/FCD (4/2021)

IF THERE IS INSUFFICIENT SPACE TO LIST ALL APPROPRIATIONS, USE AN ADDITIONAL COPY OF THIS FORM

Business Unit: _____

Agency Name: _____

State of New Mexico
 Department of Finance and Administration
 Financial Control Division
OTHER FUNDS
REVERSION NOTIFICATION

Date: _____

Prepared By: _____

Phone Number: _____

Reversions For Fiscal Year 2021											
Business Unit	Fund Code	10 digit Department Code or an A or Z code	Class Code	Referenced Citations			Original Amount of Appropriation	Amount Received to Date	Amount Expended to Date (Enter as Negative)	Unexpended Budget Balance for FY21	Budget Fiscal Year
				Law	Chapter	Section					
										0.00	
										0.00	
										0.00	
										0.00	
										0.00	
										0.00	
										0.00	
										0.00	
Totals:							0.00	0.00	0.00	0.00	

Reversions For Fiscal Year 2020 and Prior											
Business Unit	Fund Code	10 digit Department Code or an A or Z code	Class Code	Referenced Citations			Original Amount of Appropriation	Amount Received to Date	Amount Expended to Date	Unexpended/ Unencumbered Budget Balance FY20 & Prior	Prior Budget Fiscal Year
				Law	Chapter	Section					
								XXXXXXX	XXXXXXX		
								XXXXXXX	XXXXXXX		
								XXXXXXX	XXXXXXX		
								XXXXXXX	XXXXXXX		
								XXXXXXX	XXXXXXX		
								XXXXXXX	XXXXXXX		
								XXXXXXX	XXXXXXX		
								XXXXXXX	XXXXXXX		
Totals:							0.00		0.00		

DFA/BCD (4/2021)

IF THERE IS INSUFFICIENT SPACE TO LIST ALL APPROPRIATIONS, USE AN ADDITIONAL COPY OF THIS FORM

ATTACHMENT E – SIGNATURE/TRANSACTION AUTHORIZATION FORM

STATE OF NEW MEXICO
DEPARTMENT OF FINANCE AND ADMINISTRATION
FINANCIAL CONTROL DIVISION
SIGNATURE/TRANSACTION AUTHORIZATION

BUSINESS UNIT: _____ AGENCY NAME: _____ BUDGET FISCAL YEAR: _____

		CFO Only ***												Agency Head Only
Signature	Print Name		SHARE System Security Access Authorization Form (1)	SHARE Chartfield Maintenance Form	SHARE Representation Letter	Lv2 Requisition	Lv2 Purchase Order	Lv2 Voucher Invoice Certification Approval	Lv2 Journal Entry	Lv1 Budget Entry	Lv2 Budget Entry	Warrant Cancellation	Professional Service Contracts	
		*CFO	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		**CFO	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		**CPO				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

DFA/FCDD (10/2017)

SIGNATURE: _____ TITLE: _____ DATE: _____
Agency Head/Delegating Authority - DFA Rule 78-5 (2)

SUBMIT TO THE DEPARTMENT OF FINANCE AND ADMINISTRATION, DIRECTOR OF FINANCIAL CONTROL DIVISION

- (1) Agency Chief Financial Officer may delegate document (e.g., vouchers, journal entries, operating transfers) approval in SHARE by submitting to the Financial Control Division a signed SHARE Security Access Authorization Form
- (2) The Agency Head's signature approves the individuals on this form to sign these documents.

*This form remains valid for above-referenced fiscal year as long as all signatures are valid.
 **Leave line blank if not applicable to your agency.

**ATTACHMENT F – EMPLOYEES DESIGNATED TO RECEIVE WARRANTS
FORM**

State of New Mexico
 Department of Finance and Administration
 Financial Control Division
 EMPLOYEES DESIGNATED TO RECEIVE WARRANTS

Business Unit: _____
 Agency Name: _____

Fiscal Year: _____

Signature	Printed Name	A Warrants *	B Warrants	D Warrants (DOT Only)	Voucher Build Warrants

FOR DEMONSTRATION PURPOSES ONLY

DFA/FCD (4/2017)

CONFIDENTIALITY NOTICE
 The employee(s) or courier authorized to receive Central Payroll "A" Warrants from Financial Control Division is for the sole use of the intended recipients and contains information that is confidential or legally privileged. Any disclosure, copying, distribution, or use by someone else is prohibited.

Signature: _____ Date: _____
 Chief Financial Officer

**ATTACHMENT G – REQUEST TO PAY PRIOR YEAR BILLS – CAPITAL
PROJECTS**

Request No. _____
DFA/FCD USE ONLY

DFA/FCD (4/2020)

State of New Mexico
Department of Finance and Administration
Financial Control Division
REQUEST FOR APPROVAL TO PAY PRIOR YEAR BILLS
(Section 6-10-4, NMSA, 1978)
CAPITAL PROJECTS & MULTIPLE YEAR APPROPRIATIONS

Business Unit: _____
Agency Name: _____
Agency Contact Name: _____
Agency Contact Phone Number: _____
Date: _____

*NOTE: THE FORM MUST ONLY LIST ITEMS/INVOICES THAT PERTAIN TO THE SAME FUND AND DEPARTMENT/PROJECT.
COPY OF INVOICE MUST BE SUBMITTED WITH REQUEST.
APPROVED REQUEST MUST BE ATTACHED TO PAYMENT VOUCHER.*

Fund	Capital Project Department Code	Invoice Date	Budget Reference	Class
	Supplier		Explanation for not Submitting Timely	Amount
Total				0.00

I certify that, a payable was not established for services performed by the end of the fiscal year, and that the budget for this department/project contained sufficient funds to pay the obligation, had the bill been presented prior to the end of the fiscal year.

Signature: _____ Date: _____
Chief Financial Officer

FOR DFA/FCD USE ONLY

Budget

Balance as of June 30 _____

Approvals to Date _____

Adjusted Balance _____

*Date Request Approved _____ Approved By _____
Financial Control Division

**Payment must be made within thirty days from DFA approval date as required per Manual of Model Accounting Practices FIN 4.2.*

ATTACHMENT H – REQUEST TO PAY PRIOR YEAR BILLS FORM

Request No. _____
 DFA/FCU USE ONLY

State of New Mexico
Department of Finance and Administration
Financial Control Division
 REQUEST FOR APPROVAL TO PAY PRIOR YEAR BILLS
(Section 6-10-4, NMSA, 1978)

DFA/FCU (4/2020)

Business Unit: _____
 Agency Name: _____
 Agency Contact Name: _____
 Agency Contact Phone Number: _____
 Date: _____

Budget Reference: _____ P Code: _____

*NOTE: COPY OF INVOICE MUST BE SUBMITTED WITH REQUEST.
 APPROVED REQUEST MUST BE ATTACHED TO PAYMENT VOUCHER.*

Supplier	Date of Goods or Services	Explanation for not Submitting Timely	Amount
Total			0.00

I certify that, a payable was not established for services performed by the end of the fiscal year, and that the budget for this department/project contained sufficient funds to pay the obligation, had the bill been presented prior to the end of the fiscal year.

Signature: _____ Date: _____
 Chief Financial Officer

FOR DFA/FCU USE ONLY

Budget

Balance as of June 30 _____

Approvals to Date _____

Adjusted Balance _____

*Date Request Approved _____ Approved By _____
 Financial Control Division

*Payment must be made within thirty days from DFA approval date as required per Manual of Model Accounting Practices FIN4.2.

ATTACHMENT I – AGENCY REPRESENTATION LETTER

SAMPLE
ATTACHMENT I -
AGENCY REPRESENTATION LETTER
(Agency Letterhead)

August 31, 2021

Donna Montoya Trujillo
State Controller
State of New Mexico
Department of Finance and Administration
Financial Control Division
407 Galisteo Street
Bataan Memorial Building, Room 166
Santa Fe, NM 87501

Re: Agency xxxxx
Fiscal Year 2021

Dear Ms. Trujillo:

We confirm that we are responsible for conforming to U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief as of June 30, 2021, the following:

1. All transactions for our agency have been properly recorded in SHARE in conformity with U.S. generally accepted accounting principles.
2. The financial transactions recorded in SHARE accurately reflect the results of our operations for the accounting period.
3. All revenue has been properly recognized and classified in SHARE in conformity with U.S. generally accepted accounting principles.
4. Expenses have been properly recorded and classified in SHARE in conformity with U.S. generally accepted accounting principles.
5. We have no plans or intentions that would materially affect the carrying value or classification of assets, liabilities or fund equity.
6. Provisions for uncollectible receivables have been properly identified and recorded.
7. All non-timing difference reconciling items for our agency identified by the FCD Cash Control Bureau or the State Treasurer's Office have been cleared with the following exceptions:

8. Interfund, internal, and intra-entity activity and balances have been appropriately recorded, classified and reported.
9. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable depreciated.
10. We have properly classified all funds and activities with the following exceptions:
11. All material transactions have been properly recorded in our accounting records contained within SHARE with the following exceptions:
12. We have included the schedule of deliverables and agreed to milestones as required in Subsection A (1) 2.2.2.12 NMAC. As required, if we become aware of any changes to the schedule of audit deliverables and milestones we will immediately notify FCD in writing.
13. We certify that our general ledger in SHARE accurately reflects our agency's activity for the fiscal year ended June 30, 2021 and we are ready for the year-end audit by our selected Independent Public Accountants.
14. Our auditor has agreed with the dates in the schedule of deliverables and milestones and to our certification that our books are ready for the year-end audit as evidenced by their signature below. The Independent Public Auditor is not certifying to any representations made within this management representation letter except for item 14.

Signature _____

Printed Name _____

Date _____
Agency CFO

Signature _____

Date _____

Name _____

Firm _____
Independent Public Accountant

ATTACHMENT J – FUND MAINTENANCE FORM



**Department of Finance and Administration
Financial Control Division
Fund Maintenance Form**



Agency Information

Requesting Agency:	Agency Code: <input type="text"/>
Name of Agency Contact:	Phone: ()
Agency Contact Email:	

Fund Information

Add Fund*: <input type="checkbox"/>	Change Fund Name: <input type="checkbox"/>	Inactivate Fund: <input type="checkbox"/>	Fund Number to change or inactivate: <input type="text"/>
Long Description (30 characters max): <input type="text"/>			
Payroll Related: Yes <input type="checkbox"/> No <input type="checkbox"/>	<p align="center">If the new fund is interest bearing, please provide the following information:</p>		
Budgetary Only: Yes <input type="checkbox"/> No <input type="checkbox"/>			
Interest Bearing: Yes <input type="checkbox"/> No <input type="checkbox"/>			
Fund Type (check if applicable) +			
Governmental Fund	Propriety Fund	Fiduciary Fund	Fund Disclosure
General <input type="checkbox"/>	Enterprise <input type="checkbox"/>	Investment Trust <input type="checkbox"/>	Reverting <input type="checkbox"/>
Special Revenue <input type="checkbox"/>	Internal Service <input type="checkbox"/>	Private Purpose <input type="checkbox"/>	Non-Reverting <input type="checkbox"/>
Debt Service <input type="checkbox"/>		Agency <input type="checkbox"/>	<p>If Fund is non-reverting please provide statutory citation:</p> <input type="text"/>
Capital Projects <input type="checkbox"/>		Pension (and other employee benefit) <input type="checkbox"/>	
Permenent <input type="checkbox"/>		Trust <input type="checkbox"/>	

Establishing Authority for Actions

Statutory Citation*:
Executive Order*:
Custodian of the Account:
Purpose:

ATTACHMENT K – DEPARTMENT MAINTENANCE FORM



**Department of Finance and Administration
Financial Control Division / Support Unit
Department Maintenance Form**



Agency Information

Requesting Agency:	Agency Code: <input type="text"/>
Name of Agency Contact:	Phone: ()
Agency Contact Email:	

Department Codes

Add: <input type="checkbox"/>	Change: <input type="checkbox"/>	Inactivate: <input type="checkbox"/>	See Attached: <input type="checkbox"/>
P-Code: <input type="checkbox"/>	<small>(Requires State Budget Division approval)</small>	Federal Contract (FC-Code): <input type="checkbox"/>	<small>(Requires State Budget Division approval)</small>
Special Appropriation (Z-Code): <input type="checkbox"/>	<small>(Requires State Budget Division approval)</small>	Private Contribution (V-Code): <input type="checkbox"/>	<small>(Requires State Budget Division approval)</small>
ARRA (R-Code): <input type="checkbox"/>	<small>(Requires State Budget Division approval)</small>	Special Rev.Cap.Proj. (A-Code): <input type="checkbox"/>	<small>(Requires Capital Outlay Bureau approval)</small>
Federal Grant (FG-Code): <input type="checkbox"/>	<small>(Requires State Budget Division approval)</small>	10 digit Department Code: <input type="checkbox"/>	

Numeric Dept Number	Or	Alpha Numeric Dept Number
Department Code (10 characters max): <input type="text"/>		<input type="text"/>
Department Code		
Long Description (30 characters max): <input type="text"/>		<input type="text"/>
Department Code		
Short Description (10 characters max): <input type="text"/>		<input type="text"/>

If you are adding a 10 digit Department Code, please indicate what level in the department tree it should be added at. If the new 10 digit Department Code is a Budgeted Node, please indicate in the diagram below to what P-Code it is going to rollup to.

<input type="checkbox"/> Appropriation Level	
<input type="checkbox"/> P-Code: _____	
<input type="checkbox"/> Department Level (check one only)	
<input type="checkbox"/> Budgeted Node	
<input type="checkbox"/> Range (Rollup to Budgeted Node)	

Establishing Authority for Actions

Statutory Citation*:
Executive Order*:
Custodian of the Account:
Purpose:

ATTACHMENT L – WARRANT CANCELLATION PROCESS

DFA/FCD (April/2021)

State of New Mexico
 Department of Finance and Administration
 Financial Control Division
WARRANT CANCELLATION FORM

 Current Fiscal Year

 Request Date

FCD POSTED STAMP ONLY

Business Unit: _____
 Business Unit Name: _____

Warrant Information	Documentation Type	Cancellation Type **	Warrant	Payee Name and Reason for Cancellation
Supplier ID: _____	<u>Choose One</u>	<u>Choose One</u>	Amount: _____	Supplier Name: _____
Warrant Number: _____	Original Warrant <input checked="" type="radio"/>	A <input type="radio"/>		Voucher Number: _____
Bank Acct (Last 4): _____	Original Affidavit <input type="radio"/>	B <input checked="" type="radio"/>		Reason: _____
Warrant Date: _____	Accounting Date: _____			

** A - Cancellation Type A will allow FCD to reopen the original payment voucher and reissue the warrant to the same vendor, same amount, and same address.
 ** B - Cancellation Type B will completely close the liability (Accounting transaction resulting from the original payment voucher will be reversed).

 Preparer's Name Printed

 Preparer's Email Address

 Preparer's Phone Number

 Date

 Authorizer's Name Printed

 Authorizer's Signature

A copy of the warrant or affidavit and this form must be emailed to vendor.relations@state.nm.us. The original documents should be archived by the agency per retention rules. Please refrain from submitting additional documentation.

DEPARTMENT OF FINANCE AND ADMINISTRATION
FINANCIAL CONTROL DIVISION
STATEWIDE, HUMAN RESOURCES, ACCOUNTING AND
MANAGEMENT REPORTING SYSTEM (SHARE)
AFFIDAVIT FOR DUPLICATE STATE WARRANT

As provided in Section 6-10-60 (A), NMSA 1978, _____

(Party Applying for Duplicate Warrant)

being duly sworn according to law, deposes and says that Original Warrant Number _____

from bank account _____

dated _____

was issued by _____

(Name of State Agency)

on Payment Voucher Number(s) _____

to _____

(Party Applying for Duplicate Warrant)

in the amount of \$ _____

The affiant further states that he/she never received any benefit from or any value of said warrant or any part thereof; that the original warrant has been lost or was never received; and that he/she did not present this warrant for negotiation or payment. The affiant further agrees that any and all original warrants subsequently found or received will be returned to:

New Mexico Department of Finance and Administration, Financial Control Division,
407 Galisteo Bataan Memorial Building Rm. 166
Santa Fe, New Mexico 87501

(Signature of Party Applying for Duplicate Warrant)

(Date)

(Printed Name)

(Title)

State of _____

County of _____

< ss.

On this _____ day of _____, 20____, known to me to be the persons described in and who executed the above and foregoing instrument and acknowledged to me that they executed the same as their free act and deed.

My commission expires: _____

(Notary Public)

DO NOT WRITE BELOW THIS LINE (FOR DFA/FCD USE ONLY)

I certify this is a true and exact copy of the original affidavit for duplicate state warrant and the original warrant has not cleared the Treasury of the State and a Stop Payment has been filed with the Treasury.

Stop Pay# _____

Stop Pay Dated _____

(Signature of DFA employee)

(Date)

ATTACHMENT M – ANNUAL REPORT COMPILATION SCHEDULE

ANNUAL REPORT Compilation Schedule – Fiscal Year-Ended June 30, 2021

	Item Description	Due Date
1	Agency verification of all audit entries from prior year are posted, and the re-closing of the prior fiscal year reconciles to the FY21 financial reports.	06/30/2021
2	Agency verification of account balances reported in SHARE trial balances, including fiduciary funds. Verification should occur at the lowest level of detail. This should include correcting amounts reported in Agency Funds, which should not have revenue/expenditure balances.	07/31/2021
3	Agency year-end adjusting journal entries (pre-close): <ul style="list-style-type: none"> - Year-end accruals (receivables, payables, due to/from) - Reversal of prior year accruals (py accrued payroll) - Any other adjusting journal entry. 	08/06/2021
4	Agency representation letter, a Schedule of Deliverables (Prepared by Client List) and agreed to milestones for the audit (Audit Plan).	09/01/2021
5	Submission of ANNUAL REPORT Reporting Package <u>electronically</u> . This is MANDATORY requirement. <ul style="list-style-type: none"> • Final adjusted year-end trial balance by fund • Financial statements and notes- draft • Audit entries in SHARE in period 998 (ACTUALS and FULLACCRUE) • Proposed audit entries from IPA for both fund financials and government-wide. • Prior Period Adjustment Reconciliation Form (Only if agency has any prior period adjustments) 	11/02/2021
6	Electronic submission to designated SFRAB accountant of the draft financials turned into State Auditor’s Office.	11/02/2021

ATTACHMENT N – IPA CONFIDENTIALITY AGREEMENT

THIS CONFIDENTIALITY AGREEMENT is made and entered as of [Insert Today's Date or Date on Which SHARE Password Was First Given], by and between the [Insert Name of State Agency for Whom Recipient is Preparing Fiscal Year Audit] and [Insert Business Name of Auditor], a [Insert Type of Business Entity], with a business address of [Insert Business Address] (Recipient).

WHEREAS, Recipient has been retained by [Insert Name of State Agency for Whom Recipient is Preparing Fiscal Year Audit] to conduct its fiscal year [Insert Fiscal Year] annual audit, which agency is referred to throughout the remainder of this Agreement as "Client Agency"; and

WHEREAS, in conjunction with such audit, Recipient desires access to the Statewide Human Resource, Accounting, and Management Reporting System (SHARE) and certain data concerning the Client Agency contained therein; and

WHEREAS, as a condition of granting such access through a special password, the Client Agency and the Department of Finance and Administration (DFA) requires Recipient to agree to keep information and data in SHARE confidential, in accordance with this Agreement.

NOW, THEREFORE, in consideration of Recipient being given access to Confidential Information, as later defined, and other good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree as follows.

1. Confidential Information Defined. "Confidential Information" means all information or data contained in SHARE that is available to Recipient through use of the SHARE password given to Recipient pursuant to this Agreement.

2. Use and Disclosure of Confidential Information. Unless otherwise approved by DFA or the Client Agency in writing, in advance, Recipient shall use Confidential Information solely in conjunction with the fiscal year [Insert Fiscal Year] annual audit it is preparing on behalf of the Client Agency. Recipient shall not disclose Confidential Information to any person or entity other than the Client Agency and its representatives without DFA's or the Client Agency's prior written approval; provided, however, Recipient may disclose Confidential Information (i) to its employees who are assisting with the preparation of the Client Agency's fiscal year [Insert Fiscal Year] audit; (ii) in the Client Agency's fiscal year [Insert Fiscal Year] audit, in accordance with and to the extent required or permitted by Generally Accepted Auditing Standards or law; or (iii) if required to do so by law or pursuant to a court order or other legal process or lawful demand.

DFA will only approve the use or disclosure of Confidential Information if: (i) the Confidential Information is contained in a public record subject to disclosure under the Inspection of Public Records Act, Sections 14-2-1, et seq. NMSA 1978, or comparable statute; (ii) the Recipient properly possessed the Confidential Information prior to receiving its SHARE password; (iii) the Recipient rightfully received the Confidential Information from a third party not owing a duty of confidentiality to DFA, the Client Agency, or the State; or (iv) the Confidential Information was made a matter of public record by DFA or the Client Agency.

3. Procedures for Requesting DFA's Permission for Use or Disclosure of Confidential Information; Notice of Lawful Demand for Disclosure. Recipient shall request DFA's written approval to use or disclose Confidential Information as far in advance as possible, but in no event shall DFA receive the request less than five (5) business days before the date on which Recipient desires to use or disclose the Confidential Information. Recipient shall immediately forward to DFA all court orders, other legal process, or other lawful demands that call for the disclosure of Confidential Information. Until DFA indicates that it does not object to the disclosure, Recipient shall take all reasonable and lawful steps to avoid disclosure of the Confidential Information, so as to allow DFA time to intervene in the proceedings or take other appropriate steps to legally

prevent the disclosure, such as seek a protective order.

4. Use and Disclosure of SHARE Password. Pursuant to this Agreement, the Client Agency shall give Recipient a special SHARE password. Recipient agrees to use the password solely for purposes of the Client Agency's fiscal year [Insert Fiscal Year] audit and for no other purpose. Recipient also agrees not to disclose the password to anyone other than its employees who are assisting with the preparation of the Client Agency's fiscal year [Insert Fiscal Year] audit.

5. Safekeeping and Return of Confidential Information. Recipient shall take reasonable steps to safeguard the Confidential Information. Upon conclusion of the Client Agency's fiscal year [Insert Fiscal Year] audit, Recipient shall destroy or return to the Client Agency all Confidential Information; provided, however, that Recipient may retain Confidential Information if required to do so by Generally Accepted Auditing Standards or law.

6. Remedies. Recipient acknowledges that the remedy at law for any breach of the terms of this Agreement shall be inadequate and the damages resulting from such breach are not readily susceptible to being measured in monetary terms. Accordingly, in the event of a breach or threatened breach by Recipient of the Terms of this Agreement, DFA and the Client Agency shall be entitled to immediate injunctive relief and may obtain a temporary order restraining any threatened or future breach, including the recovery of damages from Recipient. Such injunctive relief shall be in addition to any other remedies to which DFA or the Client Agency may be entitled.

7. DFA Representative with Authority. Donna M. Trujillo FCD Director/State Controller, is hereby designated as the DFA representative with authority to authorize the use or disclosure of Confidential Information. Recipient shall send all requests to use or disclose Confidential Information and all court orders, other legal process, or other lawful demands calling for the disclosure of Confidential Information to Mrs. Trujillo by certified mail, return receipt requested, at the following address:

Department of Finance and Administration
ATTN: FCD Director/State Controller
Bataan Memorial Building, Room 166
Santa Fe, NM 87501

The communication shall be deemed to have been given/received upon the date of Mrs. Trujillo's actual receipt, as reflected on the return receipt, or five (5) business days after Recipient deposits the communication in a postage prepaid envelope in an official U.S. Postal Service mail box or other official receptacle, whichever is earlier.

8. Cumulative Confidentiality Obligations. Recipient's obligations under this Agreement are in addition to all other contractual, ethical, or legal obligations it has concerning the confidentiality of the Client Agency's information, none of which are affected by this Agreement.

9. Disclosure of this Agreement to Recipient's Employees. Prior to disclosing Confidential Information or the special SHARE password to its employees as allowed by this Agreement, Recipient shall provide its employees with a copy of this Agreement and obtain their agreement to be bound by its terms; provided, however, that Recipient's failure to obtain such agreement shall not affect the enforceability of this Agreement against such employees.

WHEREFORE, the parties have duly executed this Agreement.

Recipient (IPA):

Signature: _____

By (Print Name): [Insert Name]

Its (Print Title): [Insert Title]

Date: [Insert Current Date]

ATTACHMENT O – AUDIT PLAN AND PREPARED BY CLIENT LISTING

**State Agency
Audit Plan and Prepared by Client Listing
June 30, 20xx**

	Estimated Completion Date	Requested From	Date Delivered
A. General			
1. An organizational chart and telephone directory for the Department.	8/30/2015	John Doe	7/19/2015
2. The current status of all prior year management letter comments.	8/30/2015	John Doe	11/1/2015
3. A listing of JPA agreements which were active during FY 2015.	9/17/2015	Jane Doe	11/1/2015
4. The current status of all current fraud investigations.	8/30/2015	OGC/OIG	10/21/2015
5. Copies of all Departments specific accounting procedures and policies.	On file	John Doe	On file
6. Password for read only access to SHARE.	7/15/2015	John Doe	7/14/2015
B. Trial Balances			
1. NMS Trial Balance by Fund/Account.	8/30/2015	John Doe	9/6/2015
2. Adjusted trial balance.	9/30/2015	John Doe	10/25/2015
3. Copies of journal entries rejected by FCD.	8/30/2015	Dave Doe	N/A
C. Cash			
Copies of the cash reconciliations and supporting documentation (i.e. bank statements) for all cash accounts. Also, please provide us with a listing of current authorized signers for each account.	8/27/2015	Dotty Doe/ Dave Doe	8/6/2015
A listing of all bank accounts and State Treasurer/DFA accounts (including any opened or closed during the fiscal year) with the information to support the schedule of cash accounts.	9/30/2015	Dotty Doe/ Dave Doe	8/6/2015
3. The State Treasurer's deposit account authorizations. (New Accounts only)	8/27/2015	Dotty Doe/ Dave Doe	none
4. List of all petty cash funds and their custodians.	8/27/2015	Dotty Doe/ Dave Doe	8/6/2015
5. Access to the cash reconciliations and supporting documentation for all funds and cash accounts as of July 31, 2015 and August 31, 2015.	Upon request	Dotty Doe/ Dave Doe	Available
6. Access to cash receipts records for FY 2015.	Upon request	Dotty Doe/ Dave Doe	Available
D. Accounts Receivable			
1. Detail listing of advances to service providers (aged if available):			
- Accounts	9/30/2015	Sam Doe	9/30/2015
- Federal	9/30/2015	Sam Doe	9/30/2015
- Interest	9/30/2015	Sam Doe	9/30/2015
2. A copy of the calculation of management's estimated reserve for uncollectible accounts.	10/29/2015	John Doe	10/29/2015
3. A copy of the reconciliation of adjusted trial balance to subsidiary system.	9/30/2015	Dave Doe	9/13/2015
4. A copy of subsidiary system accounts receivable reports.	9/30/2015	Dave Doe	9/13/2015
5. A computation of accrued interest receivable by trust fund at June 30, 2015 and copies of reports from SIC.	8/27/2015	Dotty Doe/ Dave Doe	8/26/2015
E. Inventory			
1. The year-end inventory count procedures for all locations.	8/27/2015	Moe Doe/ John Doe	9/20/2015
A copy of the year-end inventory count and pricing sheets at June 30, 2015 for all locations with inventories which will be recorded in the general ledger at the end of the year.	8/27/2015	Moe Doe/ John Doe	9/17/2015
F. Fixed Assets			
1. Fixed asset totals by type. This listing should take the following format:			
- Balance by category of fixed assets at beginning of FY 2015.			
- Additions			
- Disposals (listing threshold change disposals separately)			
- Balance by category of fixed assets at end of FY 2015.	9/30/2015	Dave Doe	10/1/2015
2. Fixed asset schedule of changes.	9/30/2015	Dave Doe	10/1/2015
3. Fixed asset detail reports.	9/30/2015	Dave Doe	10/1/2015
4. The quarterly reconciliations of capital outlay expenditures to fixed asset additions.	9/30/2015	Dave Doe	10/1/2015
A detail listing of fixed asset additions and deletions for FY 2015. Please provide voucher packages and invoices for all additions greater than \$5,000.	9/30/2015	Dave Doe	10/1/2015
6. An auction report for deletions, if any.	9/30/2015	Dave Doe	N/A
7. Report of leased vehicles at June 30, 2015 (DFA format).	9/30/2015	Kat Doe	9/30/2015
8. The depreciation calculations for FY 2015.	9/30/2015	Dave Doe	10/1/2015

**State Agency
Audit Plan and Prepared by Client Listing
June 30, 20xx**

	<u>Completion Date</u>	<u>Requested From</u>	<u>Date Delivered</u>
9. Copies of the fixed asset certifications.	<u>9/30/2015</u>	<u>Dave Doe</u>	<u>10/1/2015</u>
G. Due to / due from A listing of interagency accounts receivables and payables, with supporting documentation. Please include the information to support the footnote.		Dave Doe/ John Doe	
1.	<u>9/30/2015</u>		<u>9/30/2015</u>
H. Accounts Payable An accounts payable listing which should include the following information: vendor name, invoice #, PO #, invoice amount, encumbrance #, fund # and account #. Please provide a copy on a compact disc. The calculations (estimated & final) of the amounts to be reverted to the State General Fund for FY 2013. Please provide information to support the footnote disclosure. Listings of total disbursements made to vendors, contractors, etc, that exceed \$ _____ during the fiscal year.			
1.	<u>10/11/2015</u>	<u>Dave Doe</u>	<u>10/15/2015</u>
2.	<u>9/3/2015 & 11/1/2015</u>	<u>John Doe</u>	<u>8/30/2015</u>
3.	<u>8/27/2015</u>	<u>John Doe</u>	<u>7/22/2015</u>
I. Lease obligations A schedule of operating lease payments for financial statement disclosure. The schedule should show the amount to be paid out for the next five years and thereafter.			
1.	<u>9/17/2015</u>	<u>Jeff Doe</u>	<u>9/6/2015</u>
2.	<u>9/17/2015</u>	<u>Jeff Doe</u>	<u>9/17/2015</u>
J. Revenue 1. A reconciliation of State General Fund appropriation revenue to revenue per the trial balance.	<u>10/1/2015</u>	<u>Dave Doe</u>	<u>8/30/2015</u>
K. Transfers 1. A copy of the listing of transfers to/from other agencies for FY 2015. 2. Access to the JEs & operating transfers showing the transfers to and from agency/fund.	<u>10/1/2015</u> <u>Upon request</u>	<u>Dave Doe</u> <u>Dave Doe</u>	<u>9/13/2015</u> <u>Available</u>
L. Expenditures and per diem 1. Access to payment vouchers issued from July 1, 2015 through the end of fieldwork. 2. Access to contracts issued during FY 2015. 3. A listing of any P-cards issued to employees during FY 2015, if any. Listing of payments greater than \$ _____ by warrant number, vendor amount, fund charged, general ledger account number and if charged to a federal program. 5. List of any sole source or emergency procurements.	<u>Upon request</u> <u>Upon request</u> <u>8/27/2015</u> <u>10/1/2015</u>	<u>Raine Doe</u> <u>Jane Doe</u> <u>John Doe</u> <u>Jane Doe</u>	<u>Available</u> <u>Available</u> <u>7/21/2015</u> <u>10/7/2015</u>
M. Encumbrances 1. A listing of any multi year encumbrances/or encumbrances carried forward to next fiscal year.	<u>N/A</u>	<u>Jane Doe/ Kane Doe</u>	<u>N/A</u>
N. Payroll & Benefits 1. A list of all exempt employees during FY 2015. 2. Access to payroll and leave registers for the year. 3. Access to personnel and benefits files for employees. 4. A copy of any current year audit report by State Personnel Office. 5. The most current "Classification and pay schedule". Access to the DFA Leave Liability Report for the last payroll period of FY 2015 showing annual, compensatory, and sick leave balances for all employees. 7. Access to the payroll register and payroll split report showing cutoff for the payroll liabilities (payroll and benefits) at June 30, 2015. 8. A listing of new employees hired and terminated during FY 2015. 9. A listing of FLSA exempt employees who are eligible to be paid for compensatory time. 10. The hourly wage and compensatory time balances for the above employees at June 30, 2015.	<u>8/13/2015</u> <u>Upon request</u> <u>Upon request</u> <u>8/13/2015</u> <u>8/13/2015</u> <u>10/8/2015</u> <u>Upon request</u> <u>8/13/2015</u> <u>8/13/2015</u> <u>9/17/2015</u>	<u>Steve Doe</u> <u>John Doe</u> <u>Steve Doe</u> <u>Steve Doe</u> <u>Steve Doe</u> <u>Steve Doe</u> <u>Barb Doe</u> <u>Steve Doe</u> <u>Steve Doe</u> <u>John Doe</u>	<u>7/29/2015</u> <u>SHARE</u> <u>Available</u> <u>7/29/2015</u> <u>7/29/2015</u> <u>Available</u> <u>7/29/2015</u> <u>7/29/2015</u> <u>9/20/2015</u>
O. Budget 1. A copy of pertinent sections of House Bill 2 and other appropriation legislation for FY 2015. 2. A copy of the BAR log. A rollforward of the original budget to the final adjusted budget showing the original budget, the BARs (and any other adjustments to the original budget) resulting in the final adjusted budget. 4. Access to BARs, Opbud-3s and Opbud-4s. 5. A copy of the NMS CAFR Single-Year Budget Status Report at June 30, 2015 for each fund.	<u>9/3/2015</u> <u>9/3/2015</u> <u>9/3/2015</u> <u>9/3/2015</u> <u>9/3/2015</u>	<u>Barb Doe</u> <u>Barb Doe</u> <u>Barb Doe</u> <u>Barb Doe</u> <u>Barb Doe</u>	<u>9/9/2015</u> <u>9/9/2015</u> <u>9/9/2015</u> <u>9/9/2015</u> <u>9/3/2015</u>

**State Agency
Audit Plan and Prepared by Client Listing
June 30, 20xx**

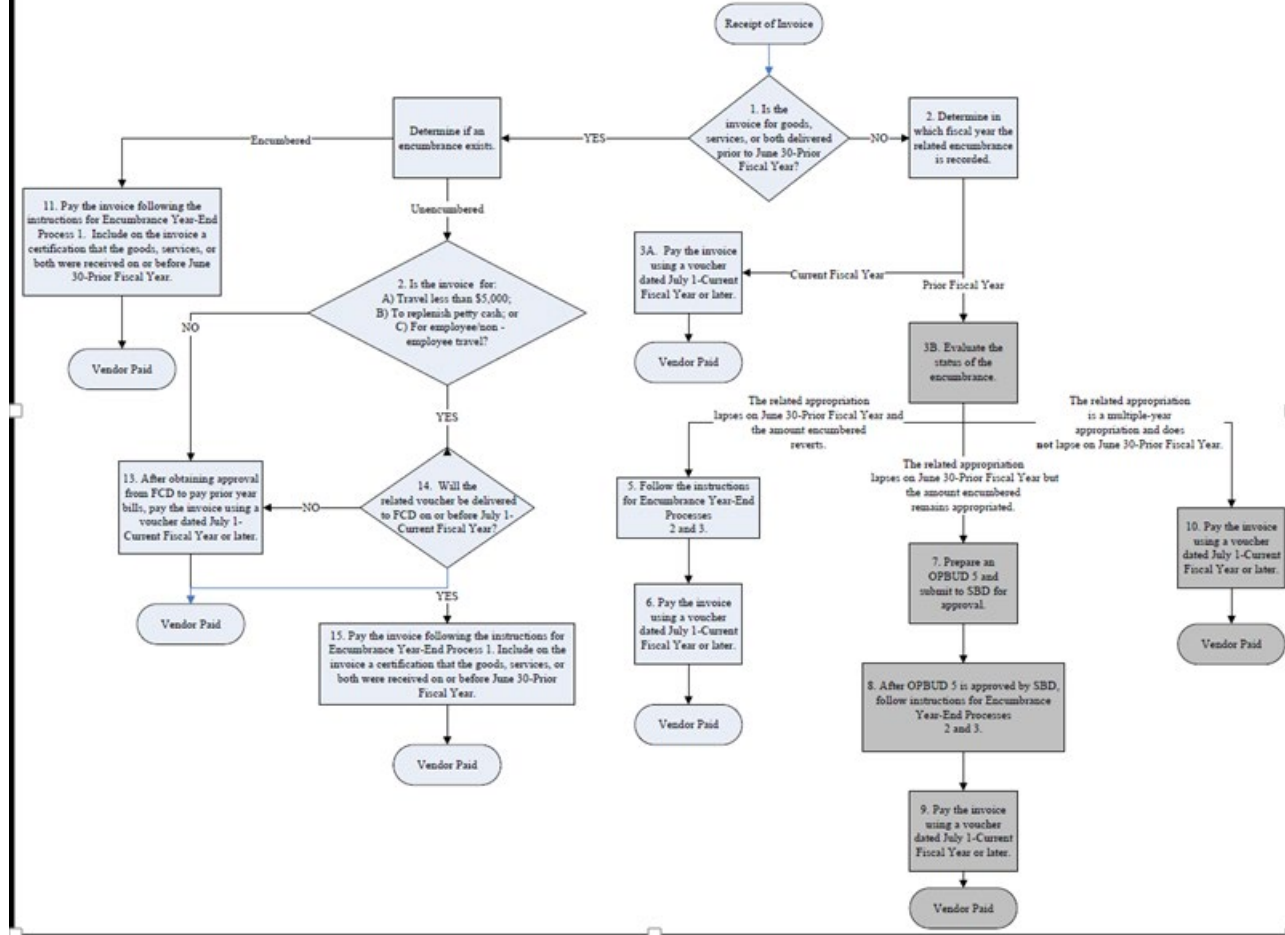
	<u>Completion Date</u>	<u>Requested From</u>	<u>Date Delivered</u>
6. A reconciliation by fund and category of final GAAP basis revenues and expenditures to final budget basis.	<u>11/1/2015</u>	<u>John Doe</u>	<u>11/1/2015</u>
7. Explanations for any expenditure budget overages at the appropriation unit level	<u>9/3/2015</u>	<u>Barb Doe</u>	<u>9/3/2015</u>
8. Analysis of funds spent and available for carryover on special appropriations (the special appropriations schedule). Also, detail on amounts spent during the year.	<u>9/3/2015</u>	<u>Barb Doe</u>	<u>9/9/2015</u>
9. A copy of the NMS Monthly Revenue Status Report at June 30, 2015 for each fund.	<u>9/3/2015</u>	<u>Barb Doe</u>	<u>9/9/2015</u>
P. Single Audit			
1. A preliminary listing of federal grants with estimated expenditures greater than \$300,000.	<u>8/27/2015</u>	<u>Vince Doe/ Barb Doe</u>	<u>8/26/2015</u>
2. A preliminary schedule of grant receipts, disbursements, and grants receivable for federal funds.	<u>10/1/2015</u>	<u>Vince Doe/ Barb Doe</u>	<u>10/1/2015</u>
3. Copies of all grant award letters in effect for FY 2015.	<u>Upon request</u>	<u>Barb Doe</u>	<u>Available</u>
4. A schedule of deferred revenues for monies received in advance as of June 30, 2015.	<u>10/1/2015</u>	<u>Vince Doe/ Barb Doe</u>	<u>10/1/2015</u>
5. A final schedule of expenditures of federal awards.	<u>10/1/2015</u>	<u>Barb Doe</u>	<u>10/1/2015</u>
6. Aged accounts receivable for all federal receivables by fund and program.	<u>10/1/2015</u>	<u>Vince Doe/ Barb Doe</u>	<u>10/1/2015</u>
7. Evidence of subsequent receipt or collectability for any federal receivables greater than \$_____.	<u>10/1/2015</u>	<u>Vince Doe/ Barb Doe</u>	<u>10/1/2015</u>
8. A summary & detail (by voucher) of accounts payable for federal programs (total and federal share).	<u>10/1/2015</u>	<u>Vince Doe/ Barb Doe</u>	<u>10/1/2015</u>
9. Identify amounts of unbilled receivables for grants, contracts and adjusting entries to be booked.	<u>10/1/2015</u>	<u>Vince Doe/ Barb Doe</u>	<u>10/1/2015</u>
11. A listing of all sub-recipients including expenditures by grant for FY 2015.	<u>10/1/2015</u>	<u>Vince Doe/ Barb Doe</u>	<u>9/28/2015</u>
12. A reconciliation of federal revenues posted to the trial balance to the schedule of expenditures of federal awards.	<u>10/1/2015</u>	<u>Vince Doe/ Barb Doe</u>	<u>10/1/2015</u>
Q. Costs Allocation			
1. The cost allocation and random moment sample plan & any amendments or updates for FY 2015.	<u>8/27/2015</u>	<u>Vince Doe</u>	<u>9/24/2015</u>
2. The FY 2015 "Chart of Accounts".	<u>8/27/2015</u>	<u>John Doe</u>	<u>7/19/2015</u>
R. Fund Balance			
1. Reconciliation of prior year audited fund balance to beginning balance in the current year financial statements.	<u>10/1/2015</u>	<u>John Doe</u>	<u>9/30/2015</u>
2. Explanations, including state statute, for any unreverted funds that are reserved for.	<u>10/1/2015</u>	<u>John Doe</u>	<u>10/4/2015</u>
3. Detail of any fund balance activity during the FY 2015.	<u>10/1/2015</u>	<u>John Doe</u>	<u>9/30/2015</u>
S. Contingencies			
1. A listing of irregularities, illegal acts, and fraud which have been identified or suspected involving the agency's personnel or property.	<u>10/1/2015</u>	<u>OGC/OIG</u>	<u>10/21/2015</u>
2. The status of any pending legal cases (please list who is handling litigation).	<u>10/1/2015</u>	<u>OGC/OIG</u>	<u>10/4/201</u>
T. Confirmations			
1. Please provide the typed confirmations. (Accts Payable & Grantor Confirmations)	<u>8/27/2015</u>	<u>Barb Doe/ John Doe</u>	<u>8/27/2015</u>
U. Audit			
1. Copies of any internal audit reports submitted by the Inspector General from July 1, 2015 through the end of fieldwork.	<u>8/27/2015</u>	<u>OGC/OIG</u>	<u>10/11/2015</u>
2. Copies of any audit reports, management reviews, etc. submitted by federal or state agencies (i.e. LFC) from July 1, 2015 through the end of fieldwork.	<u>8/27/2015</u>	<u>Vince Doe/ Barb Doe</u>	<u>9/24/2015</u>
3. The current 'Audit Report Review and Fiscal Site Review Procedures'.	<u>8/27/2015</u>	<u>Kane Doe</u>	<u>8/30/2015</u>
4. The status and contact for any ongoing investigations.	<u>8/27/2015</u>	<u>OGC/OIG</u>	<u>10/21/2015</u>
5. Communication of audits from federal agencies including ongoing reviews.	<u>8/27/2015</u>	<u>OGC/OIG</u>	<u>8/27/2015</u>
V. Financial Statements			
1. Draft of the financial statements and MD&A.	<u>11/5/2015</u>	<u>John Doe</u>	<u>11/5/2015</u>

**State Agency
Audit Plan and Prepared by Client Listing
June 30, 20xx**

	<u>Completion Date</u>	<u>Requested From</u>	<u>Date Delivered</u>
W. Internal Controls			
1 Please update internal control questionnaires.	9/5/2015	Barb Doe/ John Doe	8/26/2015

ATTACHMENT P – INVOICE PAYMENT PROCESS

Invoice Payment Process
Fiscal Year 2021



ATTACHMENT Q – AGENCY HEAD AUTHORIZATION FORM

State of New Mexico
Department of Finance and Administration
Financial Control Division
AGENCY HEAD AUTHORIZATION FORM

Business Unit Name

Business Unit Number

Agency Contact

Phone Number

Name of Purchase Order Signatory

SIGNATURE IN BLACK INK AS IT WILL APPEAR ON PURCHASE ORDER

FOR DEMONSTRATION PURPOSES ONLY

Note: If the signature above is someone other than the Agency Head, then the Agency Head must delegate the authority.

The Agency Head authorizes the individual above to be the authorized signor whose facsimile signature will appear on all purchase orders for the agency.

Signature: _____
Agency Head (Delegating Authority-DFA Rule 78-5)

Title:

Date:

ATTACHMENT R – AUTHORITY TO ISSUE WARRANTS FORM

State of New Mexico
Department of Finance and Administration
Financial Control Division
AUTHORITY TO ISSUE WARRANTS

Check the appropriate policy request:

New Authority: Exemption Authority:

State why efficiency or economy will be better achieved by state agency issuing warrants or waiving the prior submission requirements: (if additional space is needed, please attach a continuation sheet).

FOR DEMONSTRATION PURPOSES ONLY

Attach a detailed report outlining agency compliance with the conditions and standards in NMAC 2.20.6, *Authority to Issue Warrants*. The report must be in the format prescribed on the following pages.

Fund Code Business Unit Department

Fiscal Year Authority Requested for:

Signed by Requesting Authority: Date:

(Cabinet Secretary/Agency Director)

For FCD Use Only:

Approved by: _____ Date: _____
Cash Control Unit Representative

Approved by: _____ Date: _____
Financial Control Division Director

Approved by: _____ Date: _____
DFA Cabinet Secretary

Expiration Date:

**Report on Meeting the Conditions and Standards in NMAC 2.20.6 for the Period
January 1 through December 31**

SECTION NUMBER	STEP	DESCRIPTION
1	Internal Control Structure	
	1	How does management convey that integrity cannot be compromised?
	2	How does management convey a positive control environment whereby there is an attitude of control consciousness throughout the organization?
	3	How does management consider the potential effects of taking unusual risks?
	4	Explain how the organization maintains an up-to-date policies and procedures manual.
	5	Explain how the organization documents the internal control structure.
	6	Explain how management assesses risk and implements controls to mitigate risk to a reasonable level.
	7	Explain the selection criteria for determining personnel authorized to sign warrants/checks, how the authorized signature list is communicated and confirmed by the bank and how the authorized signature list is maintained within your agency and the bank.
	8	Explain how management ensures that information that adequately supports all entries in the state general ledger is maintained.
2	Transactions are Recorded Daily in the Accounting Records	
	1	Explain how pertinent supporting documents are distributed to the assigned accounts receivable, accounts payable, and general ledger personnel.
	2	Explain the supervisory review process to ensure that transactions are recorded timely.
3	Transactions are Properly Classified in the Agency's Records	
	1	Explain how staff applies U.S. Generally Accepted Accounting Principles (GAAP) when classifying transactions.
	2	Explain the supervisory review process to ensure the correct use of GAAP when classifying transactions.
	3	Explain the review process to determine if transactions have been recorded correctly.
4	Reconciliation of Cash Account Records	
	1	Explain the review process to ensure that cash transactions have been properly recorded.
	2	Explain how staff follows up on existing or current cash reconciling items.

**Report on Meeting the Conditions and Standards in NMAC 2.20.6 for the Period
January 1 through December 31**

SECTION NUMBER	STEP	DESCRIPTION
5	Transactions Comply with Federal and State Law	
	1	Explain what process management has implemented to ensure compliance with laws, contracts, and grant agreements pertinent to the organization's activities.
	2	Explain the training process for new management as it relates to understanding laws, contracts, and grant agreements pertinent to the organization.
	3	Explain the training process for staff (both new and existing) as it relates to understanding laws, contracts, and grant agreements pertinent to the organization.
6	Expenditures are for Public Benefit or Purpose	
	1	Explain the review process to ensure that expenditures are for public benefit, consistent with appropriation and expenditure authority, and are necessary.
	2	Explain the review process to ensure that all expenditures have been properly recognized.
7	Accounting Systems Record Transactions Timely, Completely and Accurately	
	1	Explain the review process to ensure subsidiary systems have been reconciled to the general ledger.
	2	Explain how management determines that transactions accurately reflect the result of the organization for each accounting period i.e., timeliness, correctness, and completeness.
	3	Explain how staff is trained to ensure that transactions are recorded timely, accurately, and completely.
8	Payments to Vendors/Payee are Accurate and Timely	
	1	Explain the authorization process for payments to vendors/payee
	2	Explain the process to certify goods and services receipt
	3	Explain how management conducts procurement code training for its staff or ensures that its staff is properly trained.
9	Information Requested by the Financial Control Division is Timely and Accurate	
	1	Explain how the condition or standard has been met.

**Report on Meeting the Conditions and Standards in NMAC 2.20.6 for the Period
January 1 through December 31**

SECTION NUMBER	STEP	DESCRIPTION
10		Reporting of Financial Information to Management and Oversight Agencies is Timely, Complete, and Accurate
	1	Explain how the condition or standard has been met.
11		Audit of Agency Financial Statements is Completed by Established Deadline
	1	Explain how the condition or standard has been met.

ATTACHMENT S – CFO ASSIGNMENT LETTER

SAMPLE
ATTACHMENT S
AGENCY ASSIGNMENT OF CHIEF FINANCIAL OFFICER DUTIES
TO BE PRINTED ON AGENCY LETTERHEAD

April 14, 2021

Donna Montoya Trujillo
Director/State Controller
State of New Mexico
Department of Finance and Administration
Financial Control Division
407 Galisteo Street
Bataan Memorial Building, Room 166
Santa Fe, NM 87501

Re: Agency xxxxx CFO Assignment
Fiscal Year xxxx

Dear Ms. Trujillo:

In accordance with 2.20.5.8.B NMAC, I am submitting for your approval (name of individual) to be designated as the Chief Financial Officer for (agency name) the (year) fiscal year. Mr./Ms. (name of individual) has the educational background, knowledge, and experience necessary to supervise, monitor, and control the (Department's Name)'s accounting function.

(name of individual)'s contact information is as follows:

By Mail:

By Phone:

By Email:

If there are any questions, please contact me at (Phone Number).

Sincerely,

(Agency Head)
(Title)
(Contact Information – email, phone, mailing address)

Attachment: CFO Resume

ATTACHMENT T – SUBSEQUENT EVENTS LETTER

SAMPLE
ATTACHMENT T
SUBSEQUENT EVENTS LETTER

March 25, 2021

Director/State Controller
State of New Mexico
Department of Finance and Administration
Financial Control Division
407 Galisteo Street
Bataan Memorial Building, Room 166
Santa Fe, NM 87501

Re: Business Unit Name and Number
Fiscal Year XXXX
Subsequent Events

In response to your request for disclosure of events or transactions that affect our agency subsequent to the date of our audit report for the fiscal year ended June 30, 2021 to the date of this letter, we disclose the following:

Board Minutes:	Attached
Asset impairment:	List Details
Debt Issued:	List Details
Debt Authorized:	List Details
Advance Redemption of Debt:	List Details
Contingent Liability:	List Details
Litigation:	List Details
Risk Management:	List Details
Other significant liabilities:	List Details
Change in Custodial Arrangements for Deposit Or Investments:	List Details

I have confirmed, to the best of my knowledge, that all subsequent events or transactions as listed above represent all matters that affect our agency from the date of our agencies audit report for the fiscal year ended June 30, 2021 to the date of this letter.

Signed: _____

Agency Chief Financial Officer

ATTACHMENT U – PRIOR PERIOD ADJUSTMENT RECONCILIATION FORM

SoNM

2018 CAFR

Prior Period Adjustment

Government-wide Statements

GOVERNMENTAL AMOUNT

BUSINESS-TYPE AMOUNT

(Credit)

(Debit)

(Credit)

(Debit)

Increase

Decrease

Increase

Decrease

BU

Explanation

Fund Balance

Fund Balance

Fund Balance

Fund Balance

For Demonstration Purposes Only

Total PPA

-

-

-

-

SofNM
 2018 CAFR
 Prior Period Adjustment
 Governmental Funds

BU	Fund	AMOUNT		Explanation
		(Credit) Increase Fund Balance	(Debit) Decrease Fund Balance	
Total PPA				

For Demonstration Purposes Only

ATTACHMENT V – AGENCY POINT OF CONTACT

Print Landscape

STATE OF NEW MEXICO
DEPARTMENT OF FINANCE AND ADMINISTRATION
FINANCIAL CONTROL DIVISION
AGENCY POINT OF CONTACTS

BUSINESS UNIT: AGENCY NAME: BUDGET FISCAL YEAR:

Print Name	Phone Number	Email Address	Title	Vendor Relations and Processing	Payment Vouchers	Purchase Orders	Operating Transfer/ Journal Entries	Warrant Cancellation	Payroll
			CFO	X	X	X	X	X	X

FOR DEMONSTRATION PURPOSES ONLY

DFA/FCD (11/2015)

SIGNATURE: _____ DATE:
CFO

SUBMIT TO THE DEPARTMENT OF FINANCE AND ADMINISTRATION, DIRECTOR OF FINANCIAL CONTROL DIVISION

FCD will allow agencies to provide an alternative point of contact for the specified documents processed through FCD. The CFO is still the agency's point of contact for all communications from FCD; however, in the event the CFO can't be contacted, each agency will be allowed to designate one (1) additional person for each document. Ultimately, the CFO is still responsible for the agency's financial activities as outlined in Subsection C of 2.20.5.8 NMAC.

ATTACHMENT W – ITEMIZED STATEMENT OF TRAVEL EXPENSES FORM

ISSUED BY THE DEPARTMENT OF FINANCE & ADMINISTRATION EFFECTIVE JULY 1, 2021		STATE OF NEW MEXICO ITEMIZED SCHEDULE OF TRAVEL EXPENSES			PAGE	DATE			
AGENCY NAME				BUSINESS UNIT	VOUCHER NUMBER				
SUPPLIER NAME	CAR LICENSE NUMBER	POST OF DUTY				PREPAID VOUCHER <input type="checkbox"/>			
SUPPLIER ID	MODEL	RESIDENCE				FINAL VOUCHER <input type="checkbox"/>			
Check box if Board/Commission member <input type="checkbox"/>		YEAR							
DATE	TIME: AM OR PM		NATURE OF EXPENSE	ODOMETER READINGS		AMOUNTS (ENTER AMOUNTS IN BLUE COLUMN)			
ITEMIZED COSTS BY DAY	DEPARTURE	ARRIVAL	ENTER DESTINATION AND NATURE OF OFFICIAL BUSINESS	START AND FINISH	NO OF MILES	MILEAGE	PER DIEM	OTHER	TOTALS
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
PER DIEM BASED ON (CHECK ONE)			Over \$215 lodging Approval: _____ Agency Head Signature	TOTALS	-	-	-	-	-
ACTUAL <input type="checkbox"/>				ADVANCE AMOUNT @ 80%					-
APPROVED RATES <input type="checkbox"/>				ADJUSTED REIMBURSEMENT					-
				I, (travelers name) 0					
<input type="checkbox"/> Check here if this claim is in compliance with the non-routine reassignment provisions of the DFA regulations governing the Per Diem and Mileage Act.				DO SOLEMNLY SWEAR THAT THE ABOVE CLAIM FOR REIMBURSEMENT IS ACCURATE AND TRUE IN ALL RESPECTS AND COMPLIES WITH THE DFA REGULATIONS GOVERNING THE PER DIEM AND MILEAGE ACT AND THAT NO OTHER EXPENSES WILL BE REQUESTED FOR THIS INDIVIDUAL TRAVEL.					
				PAYEE SIGN HERE _____		DATE _____			

ATTACHMENT X – NON-TRAVEL REIMBURSEMENT FORM



STATE OF NEW MEXICO
DEPARTMENT OF FINANCE AND ADMINISTRATION
FINANCIAL CONTROL DIVISION
NON-TRAVEL REIMBURSEMENT

Business Unit/Name _____ Employee Name _____ Address _____ _____ _____	Supplier Number _____ Invoice Number _____ (YYYYMMDD Activity) Invoice Date _____ (Last signature date)
--	---

I, _____ certify that the following receipts for expenses are correct and that payment therefore has not been received.

Date	Account Code	Receipts Attached? Yes or No	Description	Amount
Total				0.00

_____ Employee Signature	_____ Date
_____ Agency Head Signature or CFO	_____ Date

Notes: A letter justifying why it was necessary for the employee to make the disbursement out of his or her personal funds **must** accompany this request for reimbursement. If this reimbursement exceeds the amount FCD has authorized your agency to disburse out of petty cash, this reimbursement relates to an unauthorized transaction which is a reportable condition in your audit report.

ATTACHMENT Y – PETTY CASH REIMBURSEMENT FORM

DEPARTMENT OF FINANCE AND ADMINISTRATION
 FINANCIAL CONTROL DIVISION
Petty Cash Reimbursement Form
 Limit per item/purchase _____

I, _____ certify that actual receipts for expenses in the amount of
 (Petty Cash Custodian name and business unit)

\$ _____ incurred doing business for the State of New Mexico.

Date	Account code	Item	Reason for purchase	Amount
Total				

FOR DEMONSTRATION PURPOSES ONLY

 Petty Cash Custodian Signature

 Date

ATTACHMENT Z – AFFIDAVIT OF LOST RECEIPTS

DEPARTMENT OF FINANCE AND ADMINISTRATION
 AFFIDAVIT FOR LOST, DAMAGED OR INCOMPLETE RECEIPTS
Travel and Per Diem

I, _____ certify that actual receipts for expenses in the amount of
 (print name and business unit)

\$ _____ incurred while in the conduct of business for the State of New Mexico, were lost,
 damaged or incomplete.

Travel Dates (date & times of expenses incurred)	Lodging Expenses (name of vendor, actual dollar amounts incurred & description)	Meal Expenses (name of vendor, actual dollar amounts incurred & description)	Other Expenses (name of vendor, actual dollar amounts incurred & description)

 Employee Signature

 Date

 Agency Head Signature

 Date