

Opening & Introductions



Wai Levy

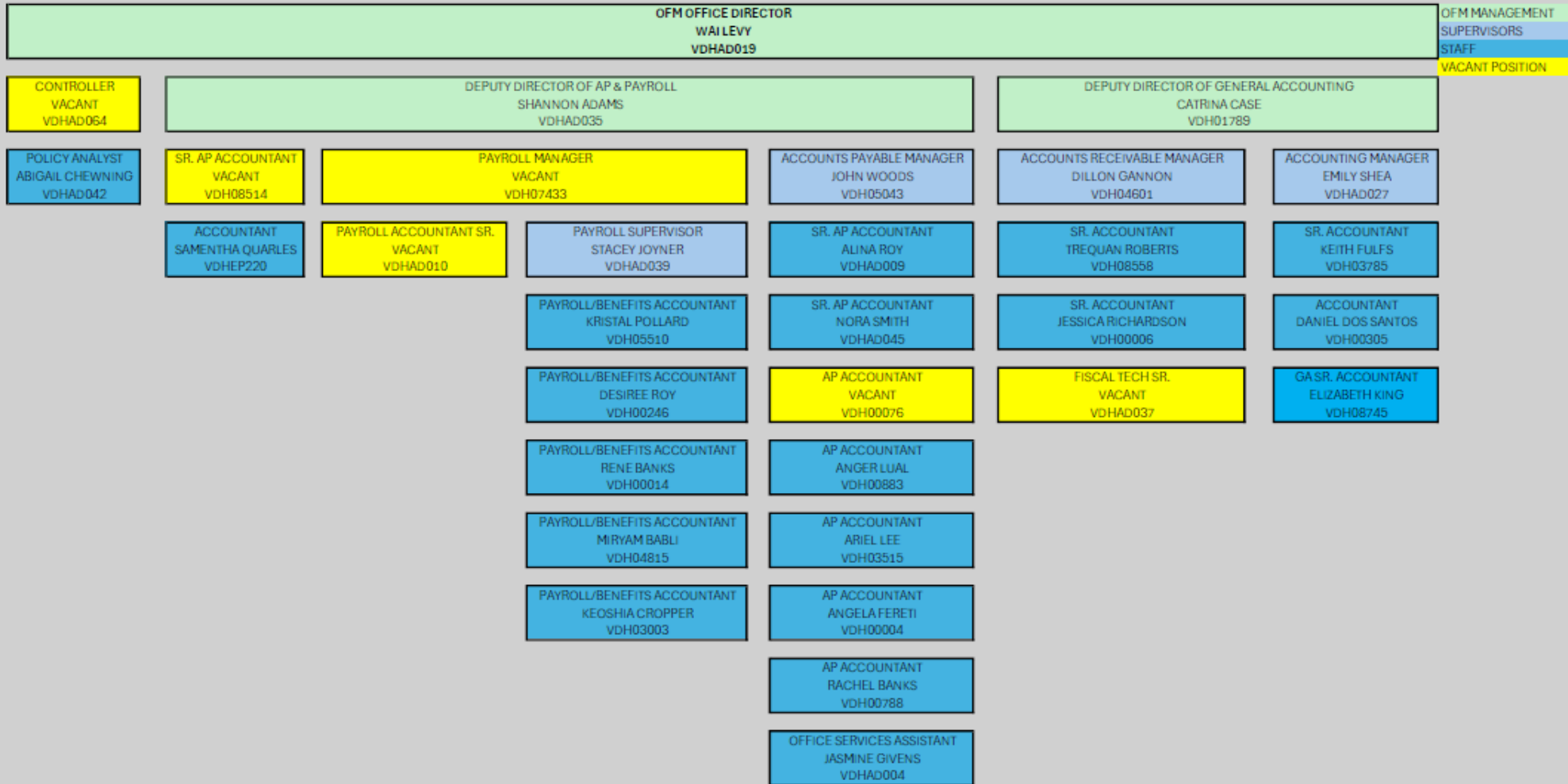
OFM Director

VDH Fiscal Officer

OFM CORE RESPONSIBILITIES

- Develop and maintain agency-wide fiscal policies
- Financial Reporting, Internal Control and Fiscal Compliance
- General Accounting: Chart of Accounts Maintenance, Financial Reconciliation, Revenue/Receivable Management, Petty Cash, Fixed Asset Accounting and Lease Accounting and agency-wide cost allocation
- Accounts Payable: review and release all vendor and ATA payments and travel reimbursement for VDH and VFHY
- Payroll: ensure over 3,000 classified and wage employees of VDH AND VFHY are paid accurately and on time

OFM ORG CHART



OFM INITIATIVES

- Build a first-in-class financial management team at VDH
- Implement agency-wide metrics reporting – prompt pay, deposit and financial reconciliation
- Policy Development, Internal Control and CAP
- Agency-wide Wall to Wall inventory
- Cost tracking for Intangible Assets and SBITAs
- Streamline cost allocation for VITA Bill



To protect the health and promote the well-being of all people in Virginia.

Accounts Payable

Presenter: John Woods

Voucher Processing

- All invoices received by mail must be date stamped upon receipt in a VDH office. Handwritten date received is also sufficient
- All invoices received by email must include the vendor's email as confirmation of Invoice Receipt Date
- Invoices should include account coding, voucher #, and "Ok to pay" statement along with signature
- Voucher number should be written on the invoice
- Ensure vendor name and remitting address on invoice matches information selected in F&A
- Incorrect billings/disputed invoices must be documented in writing w/n 15 calendar days of receipt of invoice. Attach details to voucher documentation. The resolution date will be the new IRD
- Provide reason for missing prompt pay with voucher documentation (or make a note in the F&A attachment comment field)

Voucher Processing (continued)

- **Invoice Number:** Use exact number as it appears on the invoice, including hyphens. For utilities that do not have a vendor issued invoice number, use the account number, space, 2-digit month, 2-digit year (001234567 0326)
- **Invoice Description:** Provide a brief description of the goods received or services provided.
- **Payment Message:** Appears on the check remittance, Can be used to help vendor identify payment
- **Invoice Receipt Date:**
 - Use the date first received in a VDH office; or the resolution date of a disputed invoice
 - If the vendor is created in Cardinal after the invoice is received, the date the vendor was established in Cardinal will be used as the Invoice Receipt Date
 - Invoices received after hours, on holidays or weekends, Invoice Receipt Date will be the next business day.

Voucher Processing (continued)

- **Invoice Date:** Use date on invoice and if not provided, use invoice received date.
- **Good and Services Receipt Date:** This date should be the actual date the G/S were received or...
 - The last day of the date range when provided within the invoice (temp services, contractual payments, utilities)
 - The first day of the billing period for leases, software maintenance agreements if billed in advance, utilities
 - The date of deposit when processing a Revenue Refund
- **Pay Terms:**
 - **00** for payments not subject to Prompt Pay Policy (ATA's, Revenue Refunds, local utility companies, etc)
 - **30 days** for payments subject to Prompt Pay Policy (can be used with private utility companies if the system assigned due date is *before* the required due date)
 - **00PP** payments subject to Prompt Pay Policy (can be used with private utility companies if the system assigned due date is *after* the required due date). Also used when a contract is in place that addresses payment terms sooner than 30 days, or when a vendor offers a discount for a payment made sooner than 30 days.

Best Practices/Tools/Tips

- Reference voucher number(s) in subject line of e-mail communications to OFM
- Pay the current amount due only.
- Keep communications within one e-mail chain
- Can view attachments, status and disbursement info for vouchers keyed by *any* cost code by checking the “limited flag” box in View Voucher Details Screen shown below
- Vendor Location EPAY - When processing a vendor payment and “EPAY-ePayables-GE” appears in the Vendor Location drop down of the keying screen, you must select this location.

**** Voucher No.**

**** Business Unit**
--Select Agency.Type--

Vendor Loc
-- Select Loc. --
-- Select Loc. --
EPAY-ePayables-GE
MAIN-COLONIAL SCIENTIFIC INC-EFT

View Voucher Details

Enter search criteria

For 1099
For 1099 Voiding?: Missing check data:

Voucher Type:

- Select/Deselect All**
 DEPOSIT
 EMPLOYEE REIMBURSEMENT
 EMPLOYEE TRAVEL

*Voucher Date:

From: 

Limited Flag:

*Voucher/Deposit
Number:

Best Practices/Tools/Tips (continued)

- Monitor reoccurring invoices. Keep a spreadsheet; call utility company if bill is not received (Verizon, Appalachian Power, Columbia Gas)
- Pitney Bowes Reserve Acct
 - Cardinal ID 0000056173
 - Address PO Box 981023 Boston, MA 02298-1023
 - Enter the account number in the Payment Message field in F&A of the Reserve Account being replenished
- Virginia Electric and Power Company
 - Cardinal ID 0000053579
 - Invoice Number – Account number_monthyear (001234567 0326)
 - Address #72 (PO Box 26019, Richmond, VA 23290-0001
 - Alternate Payee Name will be 540418825-DOM

Prompt Pay

- **Prompt Payment:** *“All payments to non-governmental and privately owned businesses for the purchase of goods and services must be due dated. Agencies should assign a payment due date of 30 calendar days after the receipt of the goods, services, or invoice, whichever is later, or the due date specified in the vendor's contract. “*
- *“The monthly prompt payment compliance rate is calculated based on the number of payments paid late as a percentage of the number of payments paid with due dates. The number of **payments without due dates and interagency transfers are not considered in the prompt payment compliance calculation**. Agencies and institutions that do not achieve at least 95% compliance may be targeted for assistance and/or preparation of a workplan to improve compliance.”*
- Ensure all vendors are eVA registered and approved in Cardinal before procuring goods/services. If the vendor does not accept the pcard and is not approved for use in F&A, there may not be enough time to ensure they are established in time for disbursement within 30 days.

Prompt Pay

Transmitted Vouchers	FY21	FY22	FY23	FY24	FY25	thru 2/20/26
EMPLOYEE REIMBURSEMENT	158	119	112	84	94	24
EMPLOYEE TAVEL	6,399	7,560	900	9,749	9,581	4,799
JOURNAL	5,278	5,223	4,865	5,281	3,523	1,574
VOUCHER FOR ATA	3,054	2,960	2,882	2,912	2,884	1,742
VOUCHER OR PETTY CASH	132	198	176	144	143	2
VOUCHER FOR REVENUE REFUND	733	653	615	797	629	458
VOUCHER FOR TRAVEL NONEMPLOYEE	419	1,165	1,741	1,762	1,495	333
VOUCHER FOR VENDOR	26,718	36,329	38,799	31,061	29,947	15,903
Total Vouchers Transmitted	42,891	54,207	50,090	51,790	48,296	24,835
Total Prompt Pay Invoices Paid	18,486	28,707	30,333	22,222	22,229	11,517
Total Prompt Pay Invoices Paid Late	1,155	4,487	3,526	5,651	4,529	1,574
Prompt Payment %	93.75%	84.37%	88.38%	74.57%	79.63%	86.33%

Expenditure Journals

- Used for correcting Expenditure (object code) related transactions.
- Trans Codes = 180 (credit) and 380 (debit)
- When asked to move expenses FROM one place TO another
 - FROM = credit/180 Trans Code (where the expense was originally charged)
 - TO = debit/380 Trans Code (where the expense needs to be placed)
- Required documents for Expenditure entries
 - Completed PDF of the excel template including signatures of preparer/approver and detailed reason for transaction
 - F&A Expenditure Adhoc report in the HTML Summary format
- Expenditure Adhoc report
 - HTML Summary format
 - Run for the entire fiscal year to date
 - Set parameters to include all coding used in the credit lines (trans code 180)
 - Review Adhoc report to ensure entry will not cause negative expenditures

Expenditure Summary Adhoc Report

- Run Adhoc in HTML format when using it for journal backup
- Run Adhoc in the Summary format for the entire Fiscal Year to Date
- Use the coding from the credit line (Trans Code 180) to set the parameters of the report.
- The more coding that can be used in running the report, the more the report will be narrowed down to show only what is needed
- Confirm that the Adhoc shows an equal amount or more total expenditures than what is being credited in the journal.

EXPENDITURE ANALYSIS SUMMARY REPORT	
Report Ran By: JWOODS	Run Date: 10/09/2024 17:05:16
Input Parameters:	
Fiscal YearMonth To: 202504	FIPS Code Range: 760
Task Range:	Fund Code Range: 01000
Program Code Range: 440009	Fiscal YearMonth From: 202501
Project Code Range: VDH43299	Cost Code Range: 026
Object Code Range: 1268	

FISCAL YEAR	FUND	DPT	CST	FIPS	PROJECT	TASK	PROGRAM	ACCOUNT	ACCOUNT DESC	EXPENDITURE	ASSET
2025	01000	140260	026	760	VDH43299		440009	5012680	SKILL SVS.	\$39,549.27	
										\$39,549.27	

Report format:

Select Report:

** Report Type:

Hide Object Name Column:

** Fiscal Year/Month From [YYYYMM]: To:

Cost Code Range:

Project Code Range:

Task Range:

FIPS Code Range:

Object Code Range:

Program Code Range:

Fund Code Range:

Revenue Journals

- Used for correcting Revenue related transactions
- Trans Codes = 136 (credit) and 340 (debit)
- When asked to move Revenue FROM one place TO another
 - FROM = debit/340 Trans Code (where Revenue is currently sitting)
 - TO = credit/136 Trans Code (where Revenue needs to be moved to)
- Required documents for Revenue entries
 - Completed PDF of the excel template including signatures of preparer/approver and detailed reason for transaction including the deposit number being corrected
 - F&A Revenue Adhoc report in the HTML Detail format
- Revenue Adhoc report
 - HTML Detail format
 - Run for the fiscal month of the deposit
 - Set parameters to include all coding used in the debit lines (trans code 340) to show revenue is being removed from the correct deposit

Revenue Detail Adhoc Report

Text size: [Smaller](#) [Larger](#)

REVENUE ANALYSIS DETAIL REPORT																		
Report Ran By: JWOODS																		
Input Parameters:																		
Fiscal YearMonth To: 202502										Task Range:								
Project Code Range:										Fips Code Range:								
Fiscal YearMonth From: 202502										Revenue Code Range: 09060								
Minimum Amount:										Cost Code Range: 002								
Fund Code Range:										Department Code Range:								
Program Code Range:																		
BU	DPT	CST	FIPS	ACCT	ACCT DESC	FY	FM	VOUCHER TYPE	VOUCHER/ DEPOSIT DATE	DOC/VOUC NUMBER	AMOUNT	FUND	PROG	PROJ	TK	AGY USE2	POST DATE	VENDO NAME
60100	110020	002	840	4009060	MISCELLANEOUS REVENUE	2025	02	DEPOSIT	08/21/2024	50840126	(\$0.76)	02050				002	08/22/2024	
											(\$0.76)							

- Run Adhoc in HTML format when using it for journal backup
- Run Adhoc in the Detail format for the Fiscal Month of the deposit
- Using the coding from the debit line (Trans Code 340) to set the parameters of the report.
- The more coding that can be used in the running the report, the more the report will be narrowed down to show only what is needed.
- Confirm that the Adhoc shows the original deposit and either an equal amount or more total revenue than what is being debited in the journal

Report format:

Select Report:

** Report Type:

Hide Revenue Description Column:

* Fiscal Year/Month From [YYYYMM]: To:

Department Code Range:

Cost Code Range:

Fips Code Range:

Revenue Code Range:

Fund Code Range:

Program Code Range:

Project Code Range:

Task Range:

Minimum Amount:

Prior Year Journals

- Recoveries of expenditures relating to a Prior year must be recorded using Revenue Code 09084
- Every June 30th, the State closes their book on State General Funds and fund 01000 cannot be credited for a charge originally occurring in the previous fiscal year.
- Credit line of the entry will consist of the following coding:
 - Trans Code 136 (replacing Trans Code 180)
 - Fund Code (where the expenditure was originally charged, except CHS Cost Codes 001-039. For these Cost Codes, use Fund 02050)
 - Cost Code (where the expenditure was originally charged)
 - Project Code (if applicable, where the expenditure was originally charged)
 - Revenue Code 09084 (replaces object code)
- Debit line (Trans Code 380) will be recorded as it would be in a regular expenditure journal, using Trans Code 380 and all applicable coding (CC, COA, Object, Fund, Program, Project, Task)
- Expenditure Adhoc Summary Report will be run in HTML format for the for the entire previous Fiscal Year of when the charge occurred. Set parameters to include all coding used in the credit line of the journal, including the Object Code

Limited Journals

- Limited journals are those journals that can be prepared at the District/Office level but can't be entered in F&A by the Office/District.
- These journals need to be submitted to OFM for processing by using the LimitedATV@vdh.virginia.gov email address.
- When submitting to OFM through the Limited email, include a reason as to why the journal can't be processed at the District/Office level, in the body of the email and also include a completed and signed PDF copy of the journal entry, the excel file of the journal used for uploading and any supporting documents such as the appropriate Adhoc report.
- Prior to submitting to OFM for processing, verify that the entry is in fact truly a limited entry and not a case of the District/Office not having the appropriate access or a lack of understanding what is/isn't Limited.

Limited Journals (continued)

- Reasons why a journal may be limited
 - Moving Payroll charges posting to CHS Cost Codes (001-039) ***without*** a Fips Code
 - Moving Payroll charges posting to Federal Cost Codes (401 and up) ***with*** a Fips Code
 - Crediting Prior Year Payroll when Revenue Code 09084 replaces the Payroll Object Codes on the credit lines
 - Moving charges that involve expired COA codes. The COA code must show an Inactive Date in F&A before it can be considered eligible as a Limited Journal. Grants that are closed but have COAs that remain active in F&A can still be processed at the District/Office level
 - Moving charges between Cost Codes. This mainly affects the Health Districts but may also impact those in the Central Office depending on how the keyers access is setup.
 - Payments coming into VDH from other agencies that have posted to invalid coding

F&A Screens to Determine Voucher Status - Update Voucher and View Voucher Details

- **New or “N”** (keyed by individual at Cost Center)
- **Reconciled or “R”** (completed by individual, waiting for Cost Center approval)
- **Cost Center Approved or “C”** (approved by Cost Center)
- **Cost Center Denied “S”** (denied by Cost Center)
- **Received in Fiscal or “F”** (hard copy received in OFM and assigned to OFM AP Fiscal Tech)
- **Fiscal Office Reviewed or “O”** (audited by OFM AP Accountant)
- **Fiscal Office Denied or “D”** (denied by OFM Accountant)
- **Ready to transmit or “Y”** (voucher compliant and released to DOA for processing)
- **Transmitted or “T”** (received by DOA, waiting on disbursement)



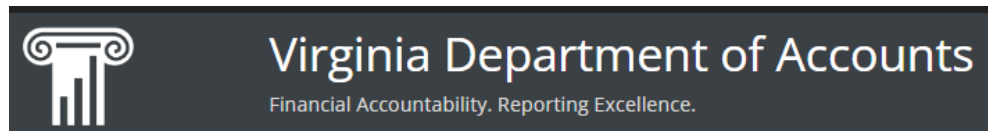
To protect the health and promote the well-being of all people in Virginia.

General Accounting and Accounts Receivable

Presenters: Catrina (Katie) Case, Dillon Gannon & Emily Shea

General Accounting and Accounts Receivable

We are your **Behind-the-Scenes Financial Partners**



Success is shared between OFM and You!

The Role of General Accounting

Protecting VDH's Financial Data:

- Maintains the General Ledger – Cardinal
- Reconciles to DOA systems (FAACS/Leases)
- Ensures compliance with DOA, CAPP, APA and federal requirements
- Prepares agency for audits and ACFR reporting
- Reviews financial activity for reasonableness

Think of this activity as the financial backbone of the agency

Why Accuracy Matters (For All of Us)

Why General Accounting Asks Questions:

- Costs posted to the wrong fund or program
- Payroll hitting a different period than expected
- Missing or unclear supporting documentation
- Numbers that don't align between systems

In accounting 'almost right' is still wrong.

SpeedType (formally COA) Requests

The Quiet but Critical Work:

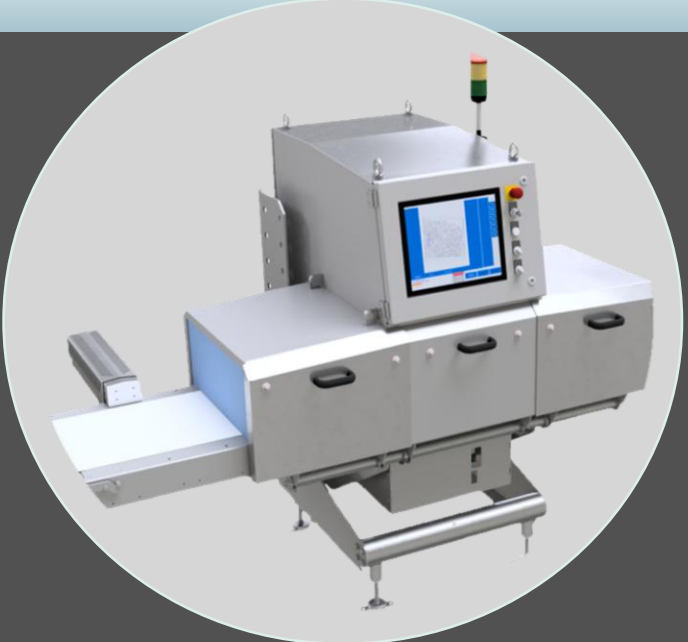
1. Set up New

- Programs
- Funding Sources
- Projects
- Accounting Structure

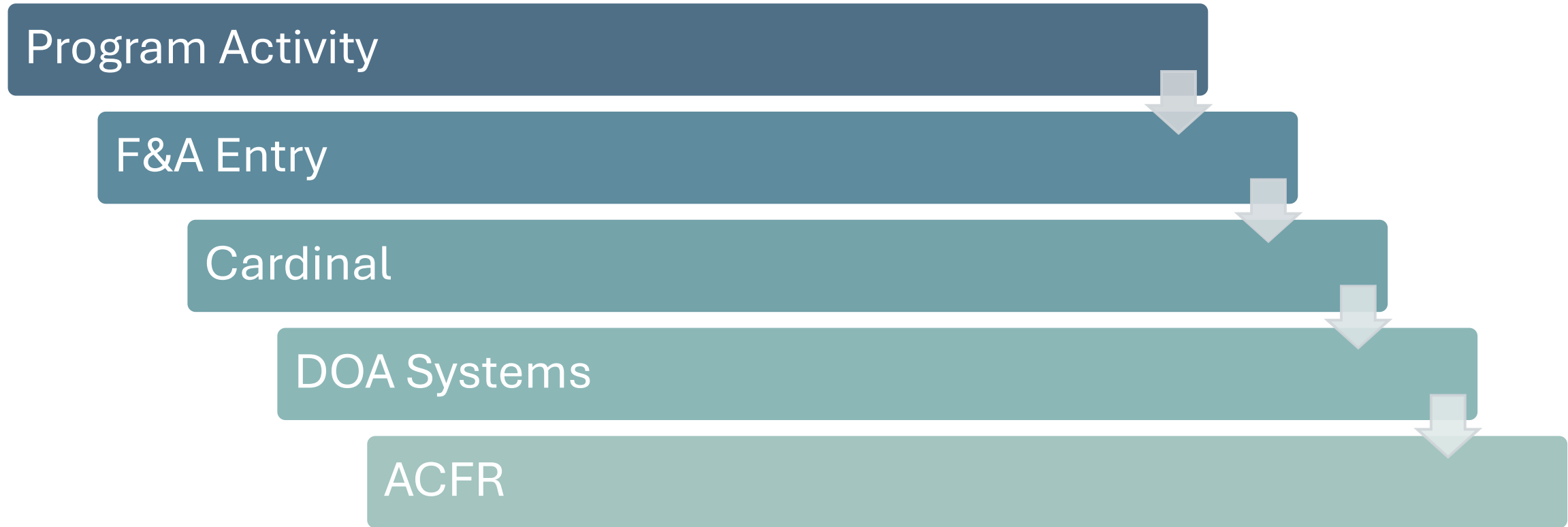
2. Ensure they align with

- State requirements
- Federal grants
- Reporting needs
- NOA's

Assets and Leases



From Program Activity to State Reporting



Work Unit Partnership

How Business Offices Support the Process:

- Timely monthly reconciliations
- Complete supporting documentation
- Prompt responses to inquiries
- Completeness & accuracy of COA submissions

What have we talked about so far?

- How transactions are recorded
- Now, we'll learn how the money comes into the organization.

Accounts Receivable

What is an Accounts
Receivable?

Why is it critical to our
organization?



A/R Across VDH



Sample Mobile Food Unit Sticker

Commonwealth of Virginia Virginia Department of Health #XXXX					
Mobile Food Unit License					
2017	2018	2019			
Month of Expiration					
JAN	FEB	MAR	APR	MAY	JUN
XXXX LTD Monkey Bar & Grill 2525 West Main Street		R3-Variance on File	Not Transferable		

COMMONWEALTH OF VIRGINIA
DEPARTMENT OF HEALTH - OFFICE OF VITAL RECORDS
CERTIFICATE OF LIVE BIRTH

STATE FILE NUMBER: 145-12-000609
NAME OF REGISTRANT: MARCO
DATE OF BIRTH: AUGUST 8, 2012 SEX: MALE
PLACE OF BIRTH: FAIRFAX COUNTY, VIRGINIA
MAIDEN NAME OF MOTHER:
AGE OF MOTHER: 27
MOTHER'S PLACE OF BIRTH: KENTUCKY
NAME OF FATHER: JOSE
AGE OF FATHER: 46
FATHER'S PLACE OF BIRTH: HONDURAS
DATE RECORD FILED: AUGUST 23, 2012

This is to certify that this is a true and correct reproduction or abstract of the official record filed with the Virginia Department of Health, Richmond, Virginia.
DATE ISSUED: November 13, 2023
Seth Austin, Registrar and State Registrar
Do not accept unless on security paper with the seal of Virginia Department of Health, Via Electronic in the lower left hand corner
Section 52-1-073, Code of Virginia, as amended. VS 108

The A/R Lifecycle

1. Service Provided:

- Clinic Services or Program Income, etc
- Documentation captured (receipts, coding)
- Revenue tracked by type and by fund

3. Revenue Recognition

- Revenue recorded as deposits received
- Deposits processed in compliance with CAPP and Treasury policy

5. Follow up if Outstanding

- Treasury identifies discrepancies between deposit and voucher – or missing vouchers
- OFM interfaces with districts to research and correct

2. Billing:

- Claims to guarantors/insurers
- Federal Drawdown requests for grant expenditures
- Invoices for, interagency, or other partners
- Ensure compliance with fund requirements

4. Payment Posted

- Deposits from each office roll up for approval to OFM daily
- From F&A, transactions transmitted to DOA and Cardinal
- Daily deposit recons

Help us to Help you!

Districts:

- Cost Center Approval
- Keep an eye out for chargebacks
- For Treasury matters – interface via OFM
- Always keep us informed of personnel changes

Offices:

- Are your vendors using the correct office account?
- Do you have invoices outstanding?
Let us know!



How A/R and GA Work For You.....

Two Functions, One Goal:

- A/R tracks and collects revenue
- General Accounting records and reports it
- Both ensure accurate financial records

Different roles, shared responsibility

Questions & Discussion

OFM is here for Partnership and Support:

- We do not create the rules
- We help navigate and enforce them
- We want to say “yes” whenever possible

Contact Information

AP: John.Woods@vdh.virginia.gov

GA/AR: OFM_GAccounting@vdh.virginia.gov