

Uniform Accounting Network - Accounting Conversion

Checklist Conversion to UAN System

Verification Procedures

Complete this checklist when conducting an on-site visit.

Entity: _____ **County:** _____

Clerk: _____ **Visiting Clerk:** _____

Conversion Completed: **Initial:** _____ **Date:** _____

1. Transaction Date

Date Verified: _____

Set transaction date to January 1, XXXX (conversion year). Be sure to review the processing date to ensure the clerk understands how to change the processing date as needed.

2. Address

Date Verified: _____

Select Address from the Maintenance menu. Select Edit; Select entity's code. Verify information has been entered and it is the entity's business address.

3. Funds

Date Verified: _____

Compare the Fund Status Report printed for January XXXX (conversion year) to the manual Cash Journal as of 12-31-XX (year prior to conversion year) to verify that the funds and beginning balances have been established correctly. Be sure that all entity monies, including investments, cemetery bequest,...etc., have been included in the established fund balance total.

4. Revenues

Date Verified: _____

Compare the Revenue Status report against the manual Revenue Ledger to verify that proper accounts have been activated. Each fund on the Revenue Status report should be reviewed against the Official Certificate of Estimated Resources found in the back of the XXXX (conversion year) Tax Budget or Amended Official Certificate of Estimated Resources which should be available. The

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total budget amount on the report by fund should equal the total of both the taxes and other sources columns only. Remind the clerk that the budget amounts entered in the system should be modified to reflect the same amounts on the Amended Certificate as new Amended Certificates are requested during the year from the County Auditor. Some clerks may choose to wait and enter budget amounts when they receive the Amended Certificate. Explain how this report can assist with tracking the progress of revenues received versus revenues anticipated.

5. Appropriations

Date Verified: _____

Compare the Appropriation Status report to the temporary or permanent appropriation resolution. If the entity is converting to UAN Accounting as of 1-1-XX (conversion year), carry-over encumbrances from the prior year must be included in the appropriated amount for XXXX. This must be documented for audit purposes since the appropriations will be over-stated.

6. Vendor Information

Date Verified: _____

Review the Vendor Listing report printed by the clerk. The review should determine if the information is correct and complete. Look for spelling errors, inclusion of local utility companies, inclusion of employee names for payroll and reimbursements of expenses, payroll withholding agencies and 1099 status. While reviewing the report, discuss with the clerk the 1099 status. If a vendor appears to be that of a contractor, discuss with the clerk that the 1099 status for this vendor can be changed at any time. Be sure to point out the correct Tax ID number or Social Security number must be complete prior to printing 1099's at year-end. Also, point out the feature to enter a vendor account number which will print on the face of the check. It is recommended the clerk call the IRS at 1-800-829-1040 for guidelines regarding the use of 1099's.

7. Address File

Date Verified: _____

Be sure the clerk knows this file is not related to the vendor file discussed above in item 6. Show the clerk how to use this file in recording receipts as well as setting up blanket certificates and purchase orders.

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8. Checking Accounts

Date Verified: _____

First verify the primary checking account. On the Transactions menu, select Cash Management, then Checking Accounts. Choose the function to edit. In the Checking Account ID field, select "PRIMARY" from the Search box. Next, verify the secondary checking accounts (if any) in the same manner. Perform this step even if the clerk tells you that the entity does not have secondary checking accounts. Some entities have established secondary accounts by mistake in the past, resulting in numerous problems. Call the support line if you find accounts that the entity does not really have. On the Reports menu, select General Accounting, then Additional Checking Accounts Ledger and screen the report. You may also review the System Reconciliation report in the Information and Status Reports area which will show these accounts if they have been established.

9. Investments

Date Verified: _____

Screen the Fund Status report under the Information and Status Reports. The Investment Balance column total should agree with the current outstanding investments. Next, under Cash Management, select Investments, and then screen the Investment Status report. Discuss these reports with the clerk.

10. Purchases

Date Verified: _____

Review the Purchase Order Status report and Blanket Certificate Status report. Be sure the clerk understands the difference between the BC and PO. The clerk should not be opening a BC or a PO for the writing of each new payment or charge. If the clerk did not use PO's or BC's prior to the UAN System, a review of the prior year Cash Journal will assist in determining where the PO's or BC's will be needed. Explain the closing of expired BC's and PO's with zero balances. If an increase is needed because an invoice is higher than anticipated, explain that a new BC or PO must be prepared, either for the amount of the increase or by closing the original BC/PO and opening a new one, or the remaining amount might be charged to another existing PO or BC if available. Be certain to explain that the "direct" charge should only be used for payroll -+related items or county auditor tax settlement deductions.

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11. Detailed Entries

Date Verified: _____

Compare the manual Cash Journal for January XXXX (conversion year) against the Fund Ledger for each fund. Review the revenue balances as well as the appropriation balances to ensure data has been properly posted.

12. Bank Reconciliations

Date Verified: _____

Review the December XXXX (prior year) manual bank reconciliation and ask the clerk about any unusual or unexplained items. If the clerk has not performed the January 31, XXXX (conversion year) bank reconciliation, watch or offer verbal assistance while **the clerk** performs the bank reconciliation. Discuss with the clerk how to tie the bank reconciliation figures to the Cash Journal checking account balances in reference to dates. Be sure to discuss the **proper** use of Deposits in Transit and Other Adjusting Factors.

Prior Year Outstanding Checks: The clerk should prepare a manual listing of the 12-31-XX outstanding checks and then remove those which clear in each subsequent month. For example, in January the clerk should add up all 12-31-XX outstanding checks that are still outstanding at 1-31-XX (conversion year). That total should be included in the Other Adjusting Factors page as an entry in "Outstanding warrants not listed in the system." At 2-28-XX, the total of the 12-31-xx outstanding checks still not cleared will be included in Other Adjusting Factors in the February bank reconciliation. The clerk will continue this process until all 12-31-XX outstanding checks have eventually cleared the bank.

13. Reports

Date Verified: _____

If the clerk has not printed the January reports, suggest the Selected Group reports, Standard, from the General Accounting and Information Status Report menus. Review the General Accounting Reports, Information and Status Reports, Management Reports and Selected Group Reports with the clerk for their understanding and uses.

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14. Change Month

Date Verified: _____

Be sure the clerk understands the concept of changing the transaction date and the accounting month on the system. Discuss the warning message in regard to the Accounting Month.

Until conversion is complete and the clerk has entered all data to the current date, steps 11 through 14 detailed above will need to be performed for the subsequent months until the present date. Use the area below to indicate you verified these months' information.

15. Transaction Entries

February Detailed Transaction Entries:

Transactions Entered _____
Bank Reconciliation Done _____
February Reports Printed _____
Set Date/Change Acct. Period _____

March Detailed Transaction Entries:

Transactions Entered _____
Bank Reconciliation Done _____
March Reports Printed _____
Set Date/Change Acct. Period _____

Detailed Transactions through Present Date:

Transactions Entered _____
Bank Reconciliation Done _____
Monthly Reports Printed _____
Set Date/Change Acct. Period _____

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16. Miscellaneous Items

Other items to be discussed during the visit:

- Operating the Printer - Review paper feed and operating instructions.
- Preparing Payments - Discuss printing payments and show how to load the checks.
- Performing Backups - Discuss backup rotation and off site storage.
- Supplies - Discuss the use of various supplies and repurchasing.
- Manuals - Review the use of the manuals, on line help and F.A.Q.'s.
- Training Environment - Be sure the clerk understands this area.

Please do not hesitate to contact the support line at 1-800-833-8261 for assistance during your on-site visit. This would include questions you are not familiar with or problems you may encounter during the visit. Please identify yourself as a visiting clerk on-site to the support line staff.