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# F I N E L I N E



A Utah Department of Administrative Services, Division of Finance communication service

[www.finance.utah.gov](http://www.finance.utah.gov)

April 2013

## April B & A Meeting

The Budget and Accounting Officer's Meeting will be held on **Thursday, April 4th at 8:30 in the State Office Building Auditorium.**

Parking is available on the east side of the Senate Building (east building) on Capitol Hill or east of the State Office Building.

The State Capitol is also served by the UTA bus route #500. For bus schedules, please go to [www.rideuta.com](http://www.rideuta.com).

State budgeting and accounting personnel dealing with these issues should plan on attending. We encourage at least one representative from each agency to attend.

The following accounting and budgeting issues will be addressed:

- Report on the 2013 General Legislative Session
- FY 2014 Compensation Package
- FY 2014 New Year Budget Setup
- Revenues and Receivables
- Other Miscellaneous Items

If you would like to attend this meeting remotely, please register at the following website link: <http://training.finance.utah.gov/iLinc/public/register/meeting>. If you have trouble registering please contact Larry Simpson at [lsimpson@utah.gov](mailto:lsimpson@utah.gov) by Wednesday, April 3rd.

## I ♥ Internal Controls by Dean Eborn

Over the last year, the Division of Finance has implemented the "Internal Control Program" [See [FIACCT 20-00.00](#)]. The policy outlines the requirements for state agencies to implement, assess, and maintain internal controls over state operations, financial reporting, and compliance. Basically, agencies are required to do three things: (1) establish and maintain sound internal controls based on the five components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring; (2) establish and maintain proper segregation of duties; and (3) participate in the Internal Control Program.

The benefits of this new program include the following:

- Reducing the risk of:
  - > Fraud and errors in financial statements and reports.
  - > Loss, misuse, or waste of taxpayer dollars or other assets.
  - > Noncompliance with State and federal laws and State policies and procedures.
  - > Embarrassment and repercussions that can come from related events.

- A process to assist each agency in accomplishing their internal control responsibilities.
- A designated contact within the Division of Finance who has a background in internal control.
- A designated agency contact who has a background in internal controls and can coordinate and work with the Division of Finance.
- A process to assist the State's central management in assessing the condition of internal control systems in agencies.

The program is being implemented in three phases: (1) internal control questionnaires, (2) internal control field reviews, and (3) slide presentations/training. Future articles will detail more on all three phases of the program as well as descriptions of internal control weaknesses and how to strengthen them.

Your primary contact for the Internal Control Program in the Division of Finance is Dean Eborn, CPA, 801-538-3450, [deaneborn@utah.gov](mailto:deaneborn@utah.gov). Our website: <http://finance.utah.gov/controls.html>.

## Corner

### Policy

## INTERNALLY DEVELOPED SOFTWARE

If your agency is developing software internally or using the Department of Technology Services (DTS) to develop software, and the total cost of developing the software is \$500,000 or more, the software should be capitalized when completed. If the total cost of developing the software is below \$500,000, the costs should be expensed. Whenever an external party is used in developing the software, whether directly contracted with your agency or indirectly contracted through the DTS who is in turn working with your agency, and the total cost is \$5,000 or above, the software should be capitalized. The DTS is not considered an external party by themselves, only if they contract to a party outside of the state of Utah.

## BANK ACCOUNT POLICY

As a reminder, all agencies must obtain approval from the State Treasurer's Office before opening any bank accounts. In addition, if a bank account is to be closed, the State Treasurer's Office must also be informed.

The full policy is [FIACCT 19-00.00](#).

## CELL PHONES AND HOME INTERNET SERVICE POLICY

The following are highlights from the new Cell Phones and Home Internet Service policy [FIACCT 05-05.00](#). Please see the actual policy for all requirements.

There must be a valid business need to provide a cell phone or allowance to an employee.

1. An agreement between the employee and the state agency documenting the valid business need must be signed and reviewed annually.
2. Select the most cost effective method for providing employees with cell phone service. If the employee must be contacted frequently out of the office or after business hours, the most cost effective method would probably be to provide a cell phone. However, if the employee needs to be contacted less frequently and already has a personal cell phone, the most cost effective method may be to provide the employee with an allowance that covers part or all of the cost of their cell phone service.
3. If the state agency provides an employee with a cell phone primarily for noncompensatory business reasons, the employee's business or personal use of the cell phone does not have to be tracked and is not taxable to the employee.
4. If the following conditions are met any allowance paid to the employee for the business-use of their personal cell phone is not taxable to the employee:
  - a. The employee must maintain the type of cell phone coverage that is reasonably related to the needs of the employer's business, AND
  - b. The reimbursement must be reasonably calculated so as not to exceed expenses the employee actually incurred in maintaining the cell phone, AND
  - c. The reimbursement for business use of the employee's personal cell phone must not be a substitute for a portion of the employee's regular wages



## Help Desk FAQs

By Ken Roner



**Q.** I know we have to change passwords periodically but sometime when I try to change it, I get the message ‘Password Change Failed’. Why is that?

**A.** FINET has specific rules on setting up new passwords. They need to be exactly 8 characters long and be alpha-numeric. FINET requires passwords to be changed every 90 days. If you have passed that time limit, FINET will give you the opportunity to change with a grace log on.

### **What to do?**

When you get the message ‘password expired’, you will be taken to a screen where you enter your old (current) password and there should appear below a place to enter your old password and two fields to enter your new password. One field is to enter the password and set it and one field to confirm it. Enter your old password (the expired one) in the old password field and then select a new password and enter it twice – the same way. Remember that your password needs to be exactly 8 characters long. Use a combination of 8 characters with letters and numbers adding up to exactly 8 characters. If you use more or less than this, the password change will fail. It will also fail if you use a password that you have used in the last year.

If you want to change it before you are prompted to do so, log into FINET and click on ‘administration’ in the colored tabs on the left hand side. Click on ‘change password’ and a screen will come up where you can enter your current (old) password and select a new password and enter it in the ‘new password’ field and enter it again in the ‘verify new password’ field. Then click on the button that says ‘change user password’. Again, you should get the message ‘password was successfully changed’. If you still have trouble, contact the FINET help desk at 538-9690

Note: If you forget your FINET password, send an E-mail to [fissecurity@utah.gov](mailto:fissecurity@utah.gov) and they will reset it and an E-mail will be sent to you with a temporary password. You will then log in with it and you will be prompted to change it.

# Data Warehouse's New Look

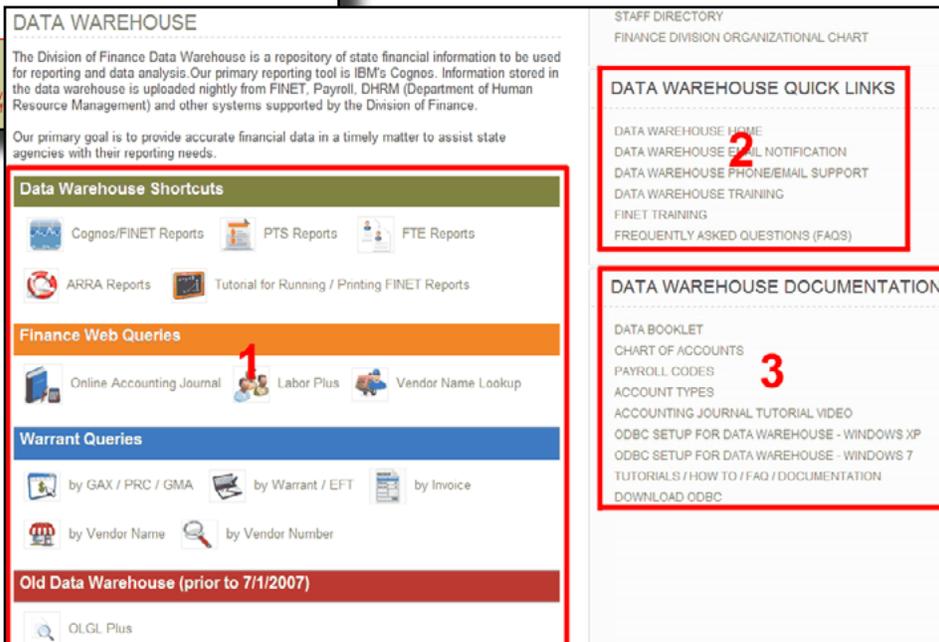
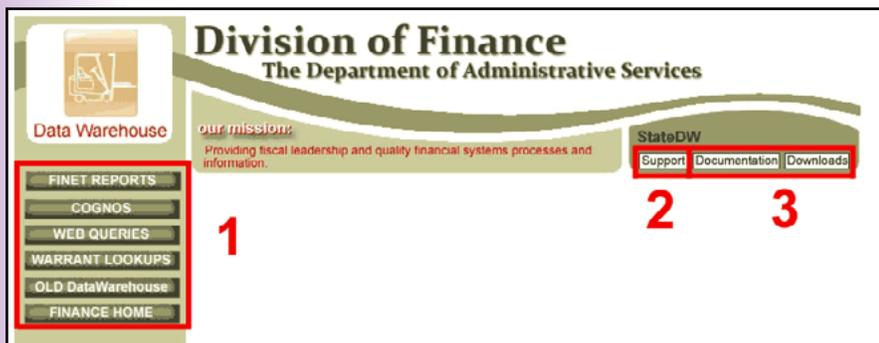
by Larry Simpson



We recently updated the Data Warehouse main page to match the look of the new DAS website. The new page has all of the same contact information, documentation, and links as the old page, just in a new format.

As you see in the diagrams below, the information maps directly to the new site.

	Old Page	New Page
1	Data Warehouse Link Buttons	Data Warehouse Link Icons
2	Support Links	Data Warehouse Quick Links
3	Documentation & Downloads	Data Warehouse Documentation



# Trainers' Corner



Trainers Larry Simpson and Brook McElmurry conduct monthly FINET training courses. You can register for classes by going to the Division of Finance web site at [www.finance.utah.gov](http://www.finance.utah.gov), select TRAINING under FINANCE QUICK LINKS, click on the FINET training course you wish to sign up for and then follow the onscreen instructions.

## April & May FINET/DataWarehouse Classes

### Budget

4/10 – 1 pm – 5 pm

### Cash Receipts

4/18 – 8 am – noon

### Data Warehouse

4/16 – 8 am – noon

### Fixed Assets

4/11 – 8 am – noon

### Internal Transactions

4/24 - 8 am - noon

### Inventory

4/16 – 1 pm – 5 pm

### Payables

4/10 – 1 pm – 5 pm

### Purchase Orders

4/17 – 1 pm – 5 pm

### Receivables

4/25 – 8 am – noon

### Requisitions

4/18 – 1 pm – 4 pm

### Budget

5/16 – 8 am – noon

### Cash Receipts

5/15 – 8 am – noon

### Data Warehouse

5/14 – 1 pm – 5 pm

### Fixed Assets

5/22 – 8 am – noon

### Internal Transactions

5/23 - 8 am - noon

### Inventory

5/15 – 1 pm – 5 pm

### Payables

5/7 – 8 am – noon

### Purchase Orders

5/14 – 8 am – noon

### Receivables

5/9 – 8 am – noon

### Requisitions

5/7 – 1 pm – 4 pm