



division of
Finance

Newsletter for State Accounting
& Budgeting Professionals
MAY 2022

Financial Reporting

Important Financial Reporting Dates and Reminders:

- **May 13, 2022-** Lease questionnaire and certification due to Division of Finance. Please contact Misty Barnes (barnesm@utah.gov) if you have any questions.
- **June 8, 2022-** The 2022 Budget and Accounting Officers’ (B&A) meeting.
- **August 4, 2022-** fiscal year-end closeout deadline. Please contact Patricia Nelson (patriciarnelson@utah.gov) if you have any questions.
- **August 11, 2022-** Federal grant expenditures (SEFA) and reconciliation due to Division of Finance. Please contact Kurt Kleckner (kkleckner@utah.gov) if you have any questions.

See April 2022 B&A Reference Guide for additional Year-End Closing Calendar deadlines

Fiscal Year-End Resources

As we approach the end of Fiscal Year 2022, the Fiscal Year-End Resources page on the Division of Finance [website](#) will be updated with important dates and resources for the departments. Please reference this page frequently for year-end virtual trainings, important dates throughout closeout, B&A meeting material, the agency closing calendar, and other important tools. Please contact Patricia Nelson (patriciarnelson@utah.gov) with any questions regarding this page.

Please Note:

The dates for the pay period 11.2022 processes listed below are being changed due to Juneteenth National Freedom Day (Observed Monday, June 20, 2022).

Termination Cutoff (PP11) - Wednesday, June 15, 2022
 ESS Approval Cutoff (PP11) - Thursday, June 16, 2022
 Payroll Entry Cutoff (PP 11) - Thursday, June 16, 2022
 Preliminary Payroll Processing (PP 11) - Friday, June 17, 2022

Please direct your questions to State Payroll by sending an email to payroll@utah.gov or by visiting the [Payroll Helpdesk](#). Our hours of operation are 8:00 am - 5:00 pm, Monday - Friday. Our office is closed on Federal and State

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Travel Rate Changes

Beginning July 1, 2022 the following rates will be changing for travel:

Private vehicle mileage rates will be increasing to \$0.41/mile for the lower rate and \$0.58/mile for the higher rate.

Meal per diem rates will be increasing to \$13.00 for breakfast, \$15.00 for lunch and \$26.00 for dinner. These rates will be the same for in-state and out-of-state travel.

There will be an increase in hotel per diem rates for 17 cities within the State of Utah.



Key Cash Receipting Internal Controls

By Internal Control Team

The Cash Receipting Internal Control Questionnaire (ICQ) is currently required to be completed and submitted to the Division of Finance by June 30, 2022. The ICQ is a guide to internal controls that, when completed accurately and applied consistently, will help safeguard taxpayer's dollars by identifying areas with internal control weaknesses and helping to mitigate the risk of fraud.

When completing the ICQ

- It is important to seriously consider what each question is asking to adequately address the controls. If your process does not provide an honest “yes” answer to each question, it is crucial that the weakness is addressed immediately, or an adequate compensating control is identified and documented on the ICQ in the “Comments” section.
- It is imperative to verify that each individual involved in the cash receipting process is following the process as designed, and at each location, since there may be numerous individuals at several locations where cash receipts are collected.
- A thorough ICQ includes many notations in the “Comments” section to provide enough details to others in the agency, such as management, to allow them to understand the agency's processes and controls.
- Remember that the ICQ is an important tool for the agencies, not just a document to rush through with all “yes” answers to satisfy the submission requirement to the Division of Finance.
- Agencies should always use the most recently updated version of the ICQ template, available on the Division of Finance website, and not copy and re-sign the ICQ that was submitted two years prior.

Highlights of important key cash receipting internal controls

Agencies should ensure that:

- Controls over cash, checks, and credit card payments (cash receipts) received are **adequately designed and being followed** so that they are functioning as expected.
- Cash receipting duties are **properly segregated** so that **one person does not have access to cash/checks and also approve, record, or reconcile** the cash receipt transactions, and cash receipting and disbursing duties are properly segregated so that one person is not handling both receipts and disbursements.
- Cash receipts are **safeguarded**:
 - Mail is opened and **logged by two people**.
 - Checks are **restrictively endorsed, or entered into a desktop deposit device**, immediately upon receipt.
 - Cash receipts are **secured until deposited**.
 - Cash receipts are **deposited daily** or no later than three banking days.
- Cash receipts are **entered in the accounting system daily** or no later than three days.
- Cash receipts entered in the accounting system **agree with the supporting documentation and mail log**.
- Cash receipts are **not diverted** from the regular cash receipting process.
- Thorough bank reconciliations are **performed by a person independent of other cash receipting duties**:
 - Using an **unopened bank statement or directly accessing the bank statement online**.
 - Reconciling items are identified and resolved monthly.
 - Ensuring PTIF accounts are reconciled, in addition to all other accounts.
 - Following up with appropriate personnel to remedy identified cash receipting deficiencies.
- Regular reviews of the depository bank accounts are performed to identify miscellaneous ACH credits and chargebacks that need to be reviewed and researched.
- Petty cash purchases are **supported by receipts** and periodic **surprise counts** are performed on all petty cash accounts.

If you have any questions regarding the ICQ, or would like assistance with your internal controls, please email the Internal Control team at financeicq@utah.gov.



Congratulations!

RETIREMENT: Scott Blackham recently retired with 11 years of dedicated service from the Division of Finance as a State Accountant, primarily responsible for handling all of the State's Fixed Assets. We greatly appreciate his service, and wish him well.

Welcome to the Team!

NEW: Jennifer Evans is excited to have joined the Division of Finance as the Payroll Manager, replacing Brent Crosby. Jennifer has worked for the State in various capacities for 19 years, the majority of which was spent at the Department of Human Services. Jennifer attended Westminster College where she earned a Bachelor's in Accounting and an MBA with a Graduate Certificate in Accounting. She loves living in Utah because it is close to family, and outdoor recreation activities are abundant year-round.

NEW: Julie Miller has joined the Financial Information Systems Support team. She has worked in various positions with the State for 19 years and comes to us via the Utah State Tax Commission, DTS and Department of Natural Resources. She has already become an asset to the Finance Support and RISE Project Communications teams. She is a wife, mother and grandmother as well as a quilter and camping enthusiast.

NEW: Jonathan Baranowsky is joining the Division of Finance as a State Accountant, replacing Matt Ferguson. He will be involved with expense budgets and agency close out. Jonathan has spent the last fifteen years at the University of Utah working his way up from HR roles to a Finance Manager. He received his undergraduate degree from the U of U and his MBA from Western Governors University. When he's not dealing with debits and credits, Jonathan enjoys the outdoors, cooking, and DIY projects around the house. He currently lives in Sandy while building a house in Eagle Mountain, with his wife, three kids, and a Bernedoodle named Bubba. Jonathan looks forward to working with everyone!

NEW: Misty Barnes is joining the Division of Finance as a State Accountant, replacing Scott Blackham. She will be responsible for fixed asset accounting, agency support (setting up fixed assets), and other special projects. Misty comes to us from the Utah Department of Health, where she worked on the COVID response team as a Financial Analyst III. Misty graduated from Westminster College and earned a Bachelor's Degree in Accounting. Misty is married to her high school sweetheart, Micheal Barnes. She is a mother to three Rottweilers (Molly, Nymeria, and Dagon) and three cats (Dixie Belle, Smokey, and Luke.). She is an animal lover to her core and loves to feed wild birds as well as take care of her own furbabies. Misty also loves to read, cook, and quilt.

NEW: Paul Bowers is the new Manager of the Office of State Debt Collection! Paul has several years of experience and we are excited to see the direction he takes the Office. We are actively recruiting for Paul's former position, the Disbursements Supervisor.

NEW: Shondell Photiadis comes to the Division of Finance Vendor Management team from the private sector with several years of experience. She replaces Jennifer Hardy for processing vendor and customer creations & modifications.

NEW: Sherri G. is the new Garnishment Legal Secretary in the Office of State Debt Collection. She too enters government employment from the private sector.

NEW: Pamela L is a new accountant in the Office of State Debt Collection. She transferred to our office from Corrections and is helping to get all of our accounts cleaned up and ready for the new system we are implementing. She does all the tax levies for our office and does a great job on the phone, working with our debtors.