

**Year End and CAFR Responsibility Matrix
2009-2010**

Task		Divisions and Institutions	Program Benefits	Payroll	Field Offices	Gen Acct & Fin Mgt	Accounts Receivable	Federal Grants
1)	Assure that Division/Institution employees repay any outstanding travel advances by June 21, 2010	X						
2)	Assure that Division/Institution petty cash custodians refund petty cash balances prior to June 30, 2010	X						
3)	Coordinate the preparation of the Annual CAFR					X		
4)	Inventory & Cost Supplies and Materials. Worksheets due to Mary Ngwadam by July 15, 2010	X						
5)	Contingent Liabilities. Worksheets due to Mary Ngwadam by July 9, 2010	X						
6)	Coordinate annual inventory of Fixed Assets				X	X		
7)	Align FAS with NCAS: Reports will be available in IE					X		
	Field Offices are to complete CAFR Footnote 201, Schedule of Changes in Capital Assets, Schedule 205 Reconciliation Between NCAS Fixed Asset System and General Ledger, by Company for each Institution. The Gen Acct. Section will complete the above by Company for the Raleigh based divisions Including Mental Health Admin. & Dix. Transfers must be verified by receiving company. These are due to Mary Ngwadam by August 6, 2010.							
8)	Beginning accrual balances comparison					X		
9)	CI Reports due June 21, 2010				X	X		
10)	Review clearing accounts including 2138AA Payables Clearing and zero out balances prior to closing June				X	X		
11)	Follow OSC cash close out guidelines				X	X	X	
12)	Reversing Process - Manual reversals & verification. To be completed by July 6, 2010.				X	X		
13)	Close Petty Cash Accounts, revolving funds & travel advances prior to year end				X	X		
14)	Flag payables as required in July with the Accrual Indicators from the Mini-Chart of Accounts Indicators				X	X		
	a) Record and enter in NCAS accrual entries for June expenditures paid in July by Subsystems Copies of these entries are due to Scarlett Edwards by August 6, 2010.		X					X
	b) Flag contract payments made in NCAS with the Accrual Indicators from the Mini-Chart of Account Indicators		X					
15)	Track deposits for the accrual process using Doc ID 23 during July				X		X	
16)	Prepare accrual entries for receipts from Doc ID 23 by Company using Doc ID 33 which will reverse these entries next year. Enter in NCAS . The \$1,000,000. Threshold hold is applicable to accounts 114410 through 114421, account 114600 and account 114700.				X		X	
17)	Provide to Federal Grants & Financial Reporting branch copies of entries and supporting documentation for receivables by August 6, 2010.				X		X	
18)	Review Flagged Accrual Report for completion & correctness. The \$1,000,000 Threshold hold is applicable to the following accounts: 212410 through 212421, account 212500 and account 212600				X	X		
19)	Certify to the General Accounting and Financial Management section the completion and correctness of the flagged accrual entries along with a copy of the Flagged Accrual Report for each Company. This is due by August 6, 2010.				X	X		
20)	Request injection of flagged accruals					X		
21)	Key and update manual accruals & adjustments Payroll Accruals					X		
	Federal Fund Realignment							X

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	Annual Leave					X		
	Inventory					X		
	Elimination Entries					X		
22)	Coordinate the preparation of the Year End Conversion Package					X		
23)	Closing Certification Memo					X		
24)	Internal Control Certification Memo					X		
25)	Transmittal Letter					X		
26)	Representation Letter					X		
27)	Complete CAFR Footnotes Worksheets					X		
	Changes in Capital Assets				X	X		
	Reconciliation Between NCAS Fixed Asset System and General Ledger				X	X		
	Construction and Other Significant Commitments					X		
	Leases - Operating & Capital				X	X		
	Pension Plans - Special Separation Allowance for Retired							
	Law Enforcement Officers				X			
	Intra-Agency Receivables				X			
	Intra-Agency Payables				X			
	Inter-Agency Receivables				X			
	Inter-Agency Payables				X			
	Analysis of Deferred Revenues				X			
	Changes in LT Liabilities and ST Debt				X			
	Schedule of Intra Agency Operating Transfers				X	X		
	Capital Asset Impairments					X		
	Note: These are due to Mary Ngwadam by 8/11/2010							
28)	Schedule of Federal Financial Assistance							X

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Please note the following:

- A) Do not date any June 2010 transaction, including checks, with a June 30th date.
(the only exception is the 4th quarter allotment reversion entry which must have a June 30th date)
- B) Do Not Flag any cash carry forward entries. (Checks or Deposits)
- C) Per OSC do not flag the sales tax line as an accrual.