



## North Carolina Department of Health and Human Services Office of the Controller

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Beverly Eaves Perdue, Governor  
Albert A. Delia, Acting Secretary

Laketha M. Miller, Controller

### MEMORANDUM #2012-12

To: Division/Institution Budget Officers

From: Laketha M. Miller

Jim Slate, Director  
Division of Budget and Analysis

*Laketha M. Miller*  
*Jim Slate* zmm

Date: May 30, 2012

Re: Fiscal Year 2012 Year-End Closeout Process

As the current fiscal year end is rapidly approaching, we must give special attention to certain year end procedures. It is critical that the Budget Officers (both Division and Institution) work together to ensure that all aspects of the Year-End closeout process are addressed.

To assist in this process, our offices have developed a list of tasks relating to year end closeout and preparation of the Comprehensive Annual Financial Report (CAFR) that need division/institution involvement and support. In addition to the list of selected tasks below, there is a task list attached to this memorandum containing associated due dates and responsibilities. We need your cooperation to ensure that all DHHS divisions have certified year end reports by July 16, 2012, as required by the Office of the State Controller and the Office of State Budget and Management.

### Selected Year End Tasks

- Travel Advances must be repaid no later than **June 18, 2012**.
- Requests for transfers of cash and other transactions between divisions must be submitted to the Controller's Office no later than **July 8, 2012**. After that date those requests will need to be approved by DHHS Budget & Analysis.
- Petty/Imprest cash accounts must be reimbursed, deposited with the local State Treasurer's depository, and closed out as of **June 29, 2012**. Letters requesting establishment or re-establishment of petty/imprest cash funds for **July 2, 2012** should be sent to the Controller's

Office no later than **June 8, 2012**. The letter should include justification to maintain the funds at the requested level. Checks to establish the petty/imprest cash funds will be issued as soon as July allotments are approved and posted.

- Information regarding deposits made at outside banks on **Friday, June 29** must be forwarded to and received in the Controller's Office, Accounts Receivable Section, no later than **July 2, 2012**.
- Capital Improvement Budget Reports (BD725) must be filed no later than June 20, 2012. In order to meet this deadline, invoices for CI projects must be in the Controller's Office no later than **June 6, 2012 by 11:00am**. Allotment revisions for CI projects that are prepared by agencies outside the Controller's Office (such as the Division of Property and Construction) must be received by OSBM no later than **June 4, 2012**. It is imperative that copies of these allotment revisions be forwarded immediately to the Controller's Office. Requisitions for cash from CI Budget Codes must be entered into CMCS no later than **10:30am on June 7, 2012**.
- Anticipated cash carry forward amounts are to be provided to the Division of Budget and Analysis no later than **June 8, 2012**. Pending approval by OSBM, the BD 606s to support the anticipated carry forward are to be submitted to OSBM no later than **June 15, 2012**. Cash carry forwards, as approved by OSBM, must be requested by **June 13, 2012**. Note that last fiscal year these dates were the same. You will need to communicate with your contact person in the Controller's Office to ensure that cash is available to cover your anticipated carry forwards. It will be the Budget Officers' responsibility to notify the Controller's Office when the BD 606 has been approved so that the carry forward check can be written.
- All current year invoices to be paid from current year funds must be received by the Controller's Office no later than **June 18, 2012 by 2:00 pm**. **Payment of invoices is contingent upon the availability of cash.**

#### CAFR Worksheets

We need certain information from DHHS divisions and institutions in order to complete required disclosures to the Office of the State Controller for the statewide Comprehensive Annual Financial Report (CAFR). The worksheets for reporting this information may be downloaded on our web site at the following web address. Please submit all worksheets in electronic format to Mary Ngwadam at the email address listed at the end of this memo, with a copy to the appropriate Branch Head for your division/institution.

<http://www.ncdhhs.gov/control/index.htm>

- **CAFR Operating Indicators Due July 13, 2012**  
This worksheet should be completed by the divisions listed below. Please return the worksheet by July 13, 2012.
  - Medical Assistance (DMA)
  - Social Services (DSS)
  - State Operated Healthcare Facilities (DSOHF)
  - Child Development (DCD)
  - Public Health (DPH)
  
- **Inventories Due July 13, 2012**  
Inventories of supplies, postage, etc. must be taken as of the close of business **June 29, 2012**. Completed inventory worksheets are due to the Controller's Office by the end of the day, **July 13, 2012**. Please note that there are two worksheets, one for the inventory and one that summarizes each account.
  
- **Contingent Liabilities Due July 20, 2012**  
Each division/institution must disclose all potential liabilities that could arise from any pending major management decisions, potential adverse litigation outcomes, or any other factors that could substantially impact the financial position of the division/institution. Only items in excess of \$20 million should be reported. The worksheet should include a brief description of the reason for the contingency, disclosing the principals involved and the estimated impact upon the division/institution from a financial point of view. This worksheet is due to the Controller's Office no later than **July 20, 2012**. Submit this worksheet even if there are no potential liabilities to be disclosed (indicate on the worksheet).

### **Instructions to DHHS Divisions/Institutions**

The General Accounting and Financial Management Section of the Controller's Office is organized into four Branches. Please direct your questions to the Branch Head responsible for your Division as follows:

#### **Deborah B. Atkinson (Team A)**

Phone: (919) 527-6029 Email: [Deborah.B.Atkinson@dhhs.nc.gov](mailto:Deborah.B.Atkinson@dhhs.nc.gov)

- Division of Medical Assistance
- Division of Social Services
- Child Support Enforcement Accounting
- Divisions of Services for the Blind and Deaf & Hard of Hearing

#### **Deborah Barnes (Team B)**

Phone: (919) 527-6031 Email: [Deborah.Barnes@dhhs.nc.gov](mailto:Deborah.Barnes@dhhs.nc.gov)

- Division of Health Service Regulation
- Division of Child Development and Early Education
- DVR Disability Determination Services
- Division of Aging and Adult Services

Margie Whitfield (Team C)

Phone: (919) 527-6061 Email: [Margie.Whitfield@dhhs.nc.gov](mailto:Margie.Whitfield@dhhs.nc.gov)

- DHHS Central Administration (Office of the Secretary)
- Division of Vocational Rehabilitation Services
- Division of Public Health
- DMH/DD/SAS

Lori Mosteller (Team D)

Phone: (828) 433-2297 Email: [Lori.Mosteller@dhhs.nc.gov](mailto:Lori.Mosteller@dhhs.nc.gov)

- DMH/DD/SAS Institutions

Mary Ngwadam

Email: [Mary.Ngwadam@dhhs.nc.gov](mailto:Mary.Ngwadam@dhhs.nc.gov)

- CAFR worksheet submission (copy appropriate Branch Head listed above)

Attachments

cc: Executive Committee  
Division Directors  
Robert Alford  
Jack W. Chappell  
Larry Huffman  
Curtis Crouch  
Jim Slate  
DHHS Budget Analysts  
Terry Hatcher  
GA/FM Branch Heads  
Program Benefits Branch Heads  
Fiscal Officers, Controller's Field Offices