

# OFFICE OF MANAGEMENT AND ENTERPRISE SERVICES DCAR NEWSLETTER

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*Volume 23, Number 12*

*FY-2013*

*June 12, 2013*

The last issue of the DCAR Newsletter, Volume 23, Number 11, was issued on May 14, 2013. The DCAR Newsletter is available on the OMES website at:

[http://www.ok.gov/OSF/Comptroller/DCAR\\_Newsletters.html](http://www.ok.gov/OSF/Comptroller/DCAR_Newsletters.html).

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# PAYROLL

## **State Agency PeopleSoft HCM System FICA Status Selection**

When setting up newly hired employees in the HCM system on Job Data, please be very careful with the FICA status selected. Most employees will be 'Subject' to FICA taxes. There are few exceptions to this rule. For rehired employees, the FICA status and all other employee information must be thoroughly reviewed by the agency to ensure the setup is correct as well.

If an incorrect status is selected, the employee will not have the required taxes withheld on each paycheck. When the error is discovered, the employee may be required to pay a significant amount for the taxes that should have been withheld. The agency also will be responsible for the employer's share of FICA taxes and any resulting penalties and interest.

In the HCM system, agencies can run the query: GO\_HR\_FICA\_NOT\_SUBJECT. This will show those employees in the agency that are not subject to FICA and further review of the status can be completed. For questions regarding the FICA status of employees, please contact Lisa Raihl at (405) 521-3258, [lisa.raihl@omes.ok.gov](mailto:lisa.raihl@omes.ok.gov) or Jean Hayes at (405) 522-6300 or [jean.hayes@omes.ok.gov](mailto:jean.hayes@omes.ok.gov).

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## **Updating Employee Bank Routing Numbers**

Agencies have started receiving a new report generated from the Office of the State Treasurer's (OST) current ACH application. OST's current ACH application automatically updates bank routing numbers based on the latest table of Federal Reserve Bank routing numbers. This update allows the items to continue processing for payment. When an update is made, a report is generated listing the employee, the incorrect bank routing number and the correct bank routing number. This report will be distributed to agencies to update employee banking information. This report will be sent out by OMES to the contact listed for the Updated Banking Information report that is currently distributed. These updates must be made now so these transactions will continue to process without interruption after migration to the new application.

If banking information is not updated before OST goes live with the new application, items with invalid routing numbers will be rejected and not processed to pay. The new application will validate the submitted information against the latest Federal Reserve Bank routing numbers table and will reject the transaction if the bank routing number is determined to be invalid. If an item is rejected, it will not leave OST to be paid and additional processing by the agency will be required to pay the employee(s). Again, it is imperative that these updates be made now so transactions will continue to process without interruption after migration to the new application.

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## **Adjustments to Oklahoma Child Support Payments**

Agencies must notify OMES/DCAR of any items that will affect the Oklahoma centralized child support payment. Items that could affect the amount to be paid include refunds to employees for amounts withheld in error and reversals of payroll warrants. If OMES is not notified and payment is processed, the agency will be responsible for contacting the Department of Human Services child support division and attempt to get a refund. If the funds have already been disbursed to the recipient, then money might

not be refunded back to the agency. Timely communication from the agencies is critical in these situations.

DCAR runs the process to report and make payment to the OCSS/Oklahoma Centralized Support Registry, PS vendor ID 0000190715, every Monday. The process is run for payments with dates from the second previous Saturday through the previous Friday, for example; paychecks with an issue date between 5/25/2013 – 5/31/2013 were processed to pay the child support withholdings on 6/03/2013. All payments going to the OCSS must be set up to use Vendor ID 0000190715. Payments to Vendor ID 0000000830 or Vendor ID 0000197419 for the OCSS are no longer allowed and will not get processed for centralized payment if used in error.

In PeopleSoft Financials, a journal entry is created to remove the funds from the agency's 994 fund. The agency will see a debit to the 633190 account and a credit to 101000. Institutions of higher education are not included in the central payment process.

For questions, please contact Lisa Raihl at (405) 521-3258, [lisa.raihl@omes.ok.gov](mailto:lisa.raihl@omes.ok.gov) or Jean Hayes at (405) 522-6300, [jean.hayes@omes.ok.gov](mailto:jean.hayes@omes.ok.gov).

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### **Changes to OMES Form 94P**

The OMES Form 94P has been updated and is available on the OMES website at: [http://www.ok.gov/OSF/Forms/Division\\_of\\_Central\\_Accounting\\_and\\_Reporting\\_Forms/](http://www.ok.gov/OSF/Forms/Division_of_Central_Accounting_and_Reporting_Forms/).

Please use this updated form when processing overpayment refund requests to OMES. The Form 94 (legacy form) is now obsolete and all agencies and institutions should use the updated Form94P. The instructions for the 94P have also been updated and are available on the OMES website. Additionally, we do not require nor want copies of employees' personal checks; please do not submit with the form.

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### **Fiscal Year Funding Changes on PS Payroll**

Each fiscal year, funding attached to individuals in the payroll system has to be updated for the new year funding codes. This avoids voluminous manual changes. OMES will process new effective dated rows in PeopleSoft HCM ACCT\_CD table. This process will be run in June and will include an effective date of July 1, 2013. Payroll processed after the update will look to the pay period dates to determine which funding will apply. No new '14 funding lines will be created until this update has been put into production.

The changes are for Budget Reference from "13" to "14", and for the General Revenue Fund from 193 to 194. For example, class-funding '19301' would be revised to be '19401'. However, class-funding 192xx and prior years will not be "rolled forward" to 193xx or 194xx. Additionally, any '12 and prior bud refs will not be updated and the HR account code containing those bud refs will be inactivated. In the case of capital projects, if your agency funds payroll from a '12 or prior bud ref, please contact Jennie Pratt now.

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### **FY Combo Code Conversion Schedule**

The schedule for running the FY Combo Code Conversion process is:

- Evening of July 1, 2013 – Department of Human Services & Higher Ed. This process must be run prior to running the July 15, 2013 payroll.
- Evening of July 3, 2013 – Higher Ed Agencies with Bi-Weekly “A01”. This process must be run prior to running the July 19, 2013 payroll.
- Evening of July 10, 2013 – All Agencies Having Bi-Weekly Payrolls. This process must be run prior to running ‘B01’ or ‘C01’ payrolls which pay on the July 26, 2013.  
(NOTE: This date includes agencies running both Monthly and Bi-Weekly payrolls. All supplemental and off-cycle payrolls must be completed and processed to GL by 5 p.m. on July 10.)
- Evenings of July 15 and 16, 2013 – All Monthly Anticipatory Agencies. Do not begin processing M01 until July 17.

**NOTE:** As soon as all On and Off-Cycle payroll processes are completed for the June pay period, please notify CORE by creating a Help Desk case asking for the case to be assigned to the HCM Payroll group. This will enable the CORE team to try and schedule the agency’s FY Combo Code Conversion Process earlier.

Questions may be directed to Carol Barton at (405) 522-4371 or [carol.barton@omes.ok.gov](mailto:carol.barton@omes.ok.gov) or Ed Bejarano at (405) 522-1729 [ed.bejarano@omes.ok.gov](mailto:ed.bejarano@omes.ok.gov).

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### **Changes in Fees for SoonerSave Deferred Savings Plan**

The rate certified for the administrative cost which will be calculated in payrolls submitted for the fiscal year beginning July 1, 2013 has changed to \$1.81 per month for any qualified participant. The equivalent amount for a bi-weekly pay period is \$0.84. This change will be reflected in any payrolls submitted with a pay period code of M01 or B01.

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### **No Change in State Share of Oklahoma Public Employees Retirement System**

The amount the State of Oklahoma pays for employee retirement will remain at 16.5% for FY 2014.

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### **Change in Employer Contribution Rate for Justices and Judges Retirement System**

The employer contribution rate for the Uniform Retirement System for Justices and Judges will increase effective July 1, 2013 from 13.0% to 14.5% beginning with any payrolls submitted with a pay period code on M01 or B01.

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### **No Change in State Share of Oklahoma Law Enforcement Retirement System**

The amount the State of Oklahoma pays for employee retirement will remain at 11.0% for FY 2014

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### **Change in Federal Matching Contribution for Teachers Retirement System**

The Federal matching contribution rate for the Teachers Retirement System will increase effective July 1, 2013 from 8.0% to 8.25% beginning with any payrolls submitted with a pay period code on M01 or B01. The federal matching contribution rate must be paid when salaries are paid by federal funds or

externally sponsored agreements such as grants, contracts, and cooperative agreements. Other TRS contribution rates remain the same for FY 2014.

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**Schedule of FY-2014 Pay Periods**

Please distribute the following FY-2014 Pay Date schedules to Payroll and Human Resource Directors. Questions on the below codes may be directed to Lisa Raihl at 405.521.3258, [lisa.raihl@omes.ok.gov](mailto:lisa.raihl@omes.ok.gov) or Jean Hayes at 405.522.6300, [jean.hayes@omes.ok.gov](mailto:jean.hayes@omes.ok.gov).

**SCHEDULE OF FY 2014 MONTHLY PAY PERIODS**

Pay Period Number	Begin Date	End Date	Pay Date
M01	07/01	07/31	7/31/2013
M02	08/01	08/31	8/30/2013
M03	09/01	09/30	9/30/2013
M04	10/01	10/31	10/31/2013
M05	11/01	11/30	11/27/2013
M06	12/01	12/31	12/31/2013
M07	01/01	01/31	1/31/2014
M08	02/01	02/28	2/28/2014
M09	03/01	03/31	3/31/2014
M10	04/01	04/30	4/30/2014
M11	05/01	05/31	5/30/2014
M12	06/01	06/30	6/30/2014

**SCHEDULE OF FY 2014 BIWEEKLY PAY PERIODS**

**NON-HIGHER EDUCATION "B" Schedule**

Pay Period Number	Begin Date	End Date	Pay Date
B01	6/30	7/13	7/26/2013
B02	7/14	7/27	8/9/2013
B03	7/28	8/10	8/23/2013
B04	8/11	8/24	9/6/2013
B05	8/25	9/7	9/20/2013
B06	9/8	9/21	10/4/2013
B07	9/22	10/5	10/18/2013
B08	10/6	10/19	11/1/2013
B09	10/20	11/2	11/15/2013
B10	11/3	11/16	11/27/2013
B11	11/17	11/30	12/13/2013
B12	12/1	12/14	12/27/2013
B13	12/15	12/28	1/10/2014
B14	12/29	1/11	1/24/2014
B15	1/12	1/25	2/7/2014
B16	1/26	2/8	2/21/2014
B17	2/9	2/22	3/7/2014
B18	2/23	3/8	3/21/2014
B19	3/9	3/22	4/4/2014
B20	3/23	4/5	4/18/2014

B21	4/6	4/19	5/2/2014
B22	4/20	5/3	5/16/2014
B23	5/4	5/17	5/30/2014
B24	5/18	5/31	6/13/2014
B25	6/1	6/14	6/27/2014
B26	6/15	6/28	7/11/2014

**SCHEDULE OF FY 2014 BIWEEKLY PAY PERIODS  
HIGHER EDUCATION "A" Schedule**

<u>Pay Period Number</u>	<u>Begin Date</u>	<u>End Date</u>	<u>Pay Date</u>
A01	6/23	7/6	7/19/2013
A02	7/7	7/20	8/2/2013
A03	7/21	8/3	8/16/2013
A04	8/4	8/17	8/30/2013
A05	8/18	8/31	9/13/2013
B06	9/1	9/14	9/27/2013
A07	9/15	9/28	10/11/2013
A08	9/29	10/12	10/25/2013
A09	10/13	10/26	11/8/2013
A10	10/27	11/9	11/22/2013
A11	11/10	11/23	12/6/2013
A12	11/24	12/7	12/20/2013
A13	12/8	12/21	1/3/2014
A14	12/22	1/4	1/17/2014
A15	1/5	1/18	1/31/2014
A16	1/19	2/1	2/14/2014
A17	2/2	2/15	2/28/2014
A18	2/16	3/1	3/14/2014
A19	3/2	3/15	3/28/2014
A20	3/16	3/29	4/11/2014
A21	3/30	4/12	4/25/2014
A22	4/13	4/26	5/9/2014
A23	4/27	5/10	5/23/2014
A24	5/11	5/24	6/6/2014
A25	5/25	6/7	6/20/2014
A26	6/8	6/21	7/3/2014

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# ACCOUNTING

## **Fiscal 2013 Year End Miscellaneous Claim Vouchers and Orders Processing**

These are the procedures for closing out the current fiscal year and then beginning the new fiscal year activity.

- **Miscellaneous Claim Voucher Processing**  
Voucher batches received by 1 p.m. on Thursday, June 27, 2013, will be processed for payment by the close of business June 28. Vouchers received at OMES after 1 p.m. will be held and processed for payment in FY 2014. Vouchers can be created through 5 p.m. on Thursday, June 27, 2013, to accrue for 2013 expenditures in FY 2014. New vouchers should not be created on Friday, June 28, 2013; since it is reserved for fiscal year closing activities and agencies should resolve all voucher exceptions. New vouchers may be created beginning on Monday, July 1, 2013.
- **EDT Vouchers Submission**  
Agencies uploading voucher data via 'EDT' transmissions should provide for sufficient internal lead time so that paper vouchers arrive at OMES by the 1 p.m. Thursday, June 27, 2013, deadline. Alternate System Agency vouchers transmitted after 12 p.m. on June 27, 2013, will be paid on Friday, June 28, 2013. 'EDT' transmissions should not be submitted on Friday, June 28, 2013; 'EDT' agencies should resolve all voucher exceptions. New 'EDT' transmissions may be submitted beginning on Monday, July 1, 2013.
- **Manual Warrants**  
The cutoff for issuing manual warrants is noon on Thursday, June 27, 2013, for non-alternate system agencies and 5 pm for Alternate System Agencies. Agencies whose warrants are entered into the system by OMES must have the supporting paperwork to OMES by 5 p.m. on Thursday, June 27, 2013. Manual warrants should not be issued on Friday, June 28, 2013, since vouchers are not to be created on this day. Manual warrants may be issued and the associated voucher created beginning on Monday, July 1, 2013.
- **340 Fund Expenditures**  
Expenditure entries for 340 funds for June 27, 2013, and prior days must be received by 9 a.m. on June 28, 2013, to be processed in FY 2013. Expenditure entries for 340 funds for June 28, 2013, must be received by 3 p.m. on June 28, 2013, to be processed in FY 2013.
- **WARNING! Payments Due (Effective) July 1, 2013**  
Because of the 'expenditure by fiscal year' accounting requirement, payments due or effective on July 1, 2013, and after may not be processed as FY 2013 business (i.e., pre-FY 2014). This may involve such payments as rental agreements, post office box services, contractual maintenance agreements, subscription renewals, etc. Agencies are advised to forewarn their vendors and contractors of this end-of-year processing dilemma, which could delay payment beyond the due date.

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## **Accounts Payable Year-End Preparations**

Vouchers other than inter-unit billings older than 30 days on June 28, 2013, that have not posted because of matching, document tolerance, budget checking or recycle exceptions will be deleted that day. To identify and correct vouchers prior to that date, please run the following reports beginning now: Match Exception, Document Tolerance Exception, Budget Checking Error and the Vouchers in Recycle Status. If a voucher is not corrected while it is an open accounts payable period, the accounting date on the voucher must be changed to the current date so it will budget check. Contact the OMES Service Desk at (405) 521-2444 if assistance is needed to resolve the errors identified on these reports.

Additionally, to ensure expenditures and liabilities are reported properly and to facilitate the reconciliation processes, run the OCP\_VCHR\_DETAIL\_NOT\_PAID\_REV query to monitor unpaid vouchers. If vouchers have been created **but will not be paid**, please delete vouchers that have never posted and close vouchers that have posted.

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### **OMES Inter-Unit Vouchers**

Aging OMES inter-unit vouchers that are not posted should be reviewed and processed to record the liability in fiscal year 2013. If an inter-unit voucher was built in a closed accounts payable period (before April 1, 2013, during the month of June 2013), the accounting date on the voucher will need to be changed to the current date so it will budget check. If a voucher amount is disputed, please contact the OMES Service Desk at (405) 521-2444 to report the dispute.

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### **OMES Inter-Unit Credit Voucher**

OMES inter-unit credit vouchers can be offset against the original vouchers or other OMES inter-unit vouchers if the original vouchers have already been paid. Credits should not be taken before the original invoice is paid.

If an original voucher was processed with a PO, restore the PO encumbrance using the same PO line and PO distribution line used on the original voucher. Submit the debit and credit vouchers in the same batch. The debit voucher must equal or exceed the credit voucher and 'Separate Payment' cannot not be marked on the Payments page of the voucher. Contact the OSF Service Desk at (405) 521-2444 if assistance is needed.

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### **Revised OST Stop Payment and Hard Cancel Form**

The OST Stop Payment and Hard Cancel Form used for requesting stop payment of warrants, cancelling warrants, and appropriate reissues; has been revised with the hope of providing better clarity in completing the form and to obtain additional information to assist us in taking appropriate action.

Please remember that action to warrants on OST Bank Accounts (7925467, 77XXAGY and 8905467) described in Section 2 of the form are handled as follows:

- Stop Payments - No money is returned to the agency
- Hard Cancels - Returns money to the agency unless the warrant is an allowed reissue

Appropriate information in Block "A" under Section 2 must be completed for both Hard Cancels and Reissues. Block "B" must be completed only for lost or destroyed warrants being reissued. Block "C" is used to provide vendor information for reissues.

Agencies should begin using the revised form effective immediately. The form is available from the OST website. It is also on the OMES website under the State Comptroller webpage and then the Forms link.

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### **Data Quality**

OST is working with OMES ISD to replace several outdated unsupported applications including but not limited to its ACES and ACH applications. State agencies transmit numerous files to OST for processing each day. Each agency is responsible for data collection and for maintaining the authenticity,

integrity and accuracy of the information provided to OST. Data in the files submitted by state agencies for processing by OST must be valid, accurate, and complete. **Data quality must be consistent with the constraints established in the specified file formats or as otherwise specified in the Technical Changes Document published on our website in order to ensure files process completely without interruption.**

The file formats and Technical Changes Document can be located at [www.ok.gov/treasurer/Banking/Bottomline\\_Webseries\\_Technical\\_Changes](http://www.ok.gov/treasurer/Banking/Bottomline_Webseries_Technical_Changes). Please review these documents and ensure all field constraints meet the specified validity requirements such as:

- *Data-Type Constraints* – e.g., values in a particular field must be of a particular data type, e.g., Boolean, numeric (integer or real), date, etc.
- *Range Constraints*: typically, numbers or dates should fall within a certain range. That is, they have minimum and/or maximum permissible values.
- *Mandatory Constraints*: Certain fields cannot be empty.
- *Unique Constraints*: A field, or a combination of fields, must be unique across a dataset. For example, agencies should not repeat warrant numbers within a 120 day period.
- *Set-Membership constraints*: The values for a field come from a set of discrete values or codes. For example, agency number should be a valid number from the list of agency numbers issued by OMES or pay type for payment records which should come from the tables of pay types in the file formats.
- *Foreign-key constraints*: This is the more general case of set membership. The set of values in a field is defined in a field of another table that contains unique values. For example, the Transit Number, also referred to as bank routing numbers should be based on the latest table of Federal Reserve bank routing numbers.

Additionally, OST systems will allow the use of characters that are in line with National Automated Clearing House Association (NACHA) specifications. Those valid characters include:

Alphabetic/Alphanumeric	Numeric
0-9, A-Z, a-z, space, EBCDIC values greater than hexadecimal "3F", ASCII values greater than hexadecimal "1F"	0-9

OST databases are configured to store records with apostrophes in the payee name, payee address, payee city and addenda records fields. The presence of an apostrophe in other than these specified fields may interrupt or delay data processing.

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# TRAINING

## **Upcoming Local Training/CPE**

### **13th Annual Oklahoma Payroll Conference**

Friday, Sept. 13, 2013

Presented by the Northeastern and Oklahoma City Chapters of the American Payroll Association  
Renaissance Hotel & Convention Center Tulsa, OK

Early registration May 14 to July 13 is \$175.00

Registration after July 13 is the full rate of \$225.00

For more information, please visit [http://neokapa.jobing.com/Event\\_Details.asp?fair=10015481](http://neokapa.jobing.com/Event_Details.asp?fair=10015481)

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### **Payroll Law 2013**

Lawton – Aug. 7, 2013

Oklahoma City – Aug. 22, 2013

Tulsa – Aug. 23, 2013

Presented by Fred Pryor Seminars

1-Day Seminar - \$199.00

For groups of 5 or more, \$189.00

For more information, please visit [http://www.pryor.com/mkt\\_info/seminars/desc/py.asp](http://www.pryor.com/mkt_info/seminars/desc/py.asp)

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## **Upcoming Local Training/CPE**

The next HCM Forum Training is scheduled for Monday, June 17, with two sessions offered at 9-11 a.m. and 1-3 p.m. Details and agenda were sent out via e-mail.

To sign up for future HCM notifications, please go to

[https://public.govdelivery.com/accounts/OKOMES/subscriber/new?topic\\_id=OKOMES\\_33](https://public.govdelivery.com/accounts/OKOMES/subscriber/new?topic_id=OKOMES_33) and sign up for the OMES Alerts that you wish to receive.

- [FAQs about OMES Alerts](#)

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### **OFMA Meeting – July 25, 2013**

The Oklahoma Financial Managers Association is planning its next quarterly meeting. Seminars are provided free of charge. To ensure an adequate number of training materials and refreshments are available, please register at: [www.okfma.com](http://www.okfma.com)

**DATE:** July 25, 2013

**TIME:** 1:30 to 4 p.m.

**PLACE:** Business Conference Center Auditorium

MetroTech Springlake Campus

1900 Springlake Drive, Oklahoma City, OK

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## **GASB Review – 2013 - A NASACT Training Webinar**

NASACT, in conjunction with the Association of Government Accountants and the Association of Local Government Auditors, is pleased to announce the latest in its series of training events addressing timely issues in government auditing and financial management.

- Date:** Wednesday, July 10, 2013  
**Time:** 1 – 3 p.m.; – Registration begins at 12:30 p.m.  
**Location:** Concourse Theater (located in the tunnel between the Will Rogers and the Sequoyah buildings)  
**Speakers:** David A. Vaudt, Chair-Elect, GASB; David R. Bean, Director of Research, GASB; and other GASB staff.  
**Cost:** Free if attend the webinar in the Concourse Theater  
**CPE:** 2.0 CPE Credits will be awarded upon completion of the audio conference  
**RSVP:** To Stephanie Langs at [stephanie.langs@omes.ok.gov](mailto:stephanie.langs@omes.ok.gov) with your name, agency name and number, phone number and e-mail address. Please specify the July 10 webinar.

As fiscal year-end for most state governments quickly approaches and a new year begins, it's an opportune time for financial statement preparers and auditors to get a refresher on standards that will be effective for June 30, 2013, financial statements as well as recently released GASB statements that will require attention in fiscal year 2014.

This webinar will provide "must know" guidance from GASB statements issued in the past year, including:

- Statement 69 - Government Combinations and Disposals of Government Operations
- Statement 70 - Accounting and Financial Reporting for Nonexchange Financial Guarantees

Also included will be coverage on previously-issued GASB statements that are effective for June 30, 2013 and 2014. For 2013, these statements include:

- Statement 60 - Service Concession Arrangements
- Statement 61 - The Financial Reporting Entity
- Statement 62 - Codification of AICPA and FASB Pronouncements
- Statement 63 - Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position

Statements effective for 2014 are:

- Statement 65 - Items Previously Reported as Assets and Liabilities
- Statement 66 - Technical Corrections - 2012 - an amendment of GASB Statements No. 10 and No. 62
- Statement 67 - Financial Reporting for Pension Plans

Join GASB Chairman-Elect David A. Vaudt, GASB, Director of Research, David R. Bean, and other GASB staff for this informative two-hour training session. You will also be given an opportunity to ask questions and share experiences during the last 25 minutes of the audio conference.

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