

# OFFICE OF STATE FINANCE

## DCAR NEWSLETTER

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The last issue of the DCAR Newsletter, Volume 21, Number 2, was issued on Oct. 10, 2010. The DCAR Newsletter is available on the OSF website at [http://www.ok.gov/OSF/Comptroller/DCAR\\_Newsletters.html](http://www.ok.gov/OSF/Comptroller/DCAR_Newsletters.html).

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## ACCOUNTING

### **EFFECTIVE Oct. 1, 2010 - OMB Issues Guidance on Sub-Recipient Reporting**

As a reminder, the Office of Management and Budget (OMB) issued guidance for monthly reporting of sub-recipient grant information under the Federal Funding Accountability and Transparency Act (FFATA). The act, which was signed into law in September 2006, requires that information on federal grants and contracts be made available to the public through an easy to use, single searchable website. The federal agencies have been submitting prime recipient grant information to USASpending.gov since Jan. 1, 2008, but the requirement for the reporting of sub-recipient grant information was never fully implemented or enforced until now.

Beginning Oct. 1, 2010, prime recipients are required to report monthly information on NEW awards made to sub-recipients (other than those funded by the American Recover and Reinvestment Act). The registration period for this reporting system opened on October 29th. The first reporting deadline is November 30th. Prime recipients have until the end of the month following the month in which the award to sub-recipients is made to complete the reporting.

Prime recipients are required to register in the Central Contractor Registration System (CCR) and the FFATA Subaward Reporting System (FSRS). The information that must be made publicly available about federal awards to sub-recipients includes:

- Name of the entity receiving the award
- Amount of the award
- Award information such as transaction type, funding agency, the North American Industry Classification Code or the Federal Domestic Assistance number, program source (Treasury Accounts Symbol), and award title that describes purpose of the funding
- Location of the entity receiving the award and the primary location of performance under the award, including the city, state, congressional district, and country
- A unique identifier (DUNS number) of the entity receiving the award (and of the parent entity, when applicable)
- The names and total compensation of the five most highly compensated officers of the entity (under certain conditions)
- Other relevant information specified by the OMB in subsequent guidance or regulation

The OMB guidance and accompanying information can be found at:

[http://www.whitehouse.gov/sites/default/files/omb/open/Executive\\_Compensation\\_Reporting\\_08272010.pdf](http://www.whitehouse.gov/sites/default/files/omb/open/Executive_Compensation_Reporting_08272010.pdf) (.pdf, 51 pp, 571 KB).

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## **U.S. Department of Education's G-5 System Temporary Shutdown in December 2010**

NOTE: This is the system used for cash draws on ARRA (stimulus) funds. Any agency requiring Governor's stabilization funds during the shutdown period should have their draw request to Brandy Manek by Noon on Thursday, Dec. 9.

The U.S. Department of Education's Chief Information Officer has announced a temporary shutdown of the grants management system (G5) during December 2010, and is providing instructions for cash management.

The U.S. Department of Education is in the process of implementing Phase 3 of the G5 Grants Management System. During the G5 Phase 3 transition period, the G5 Grants Management System will be unavailable for all activities, including the drawdown of payments commencing at 2:00 p.m. central time on Friday, Dec.10, 2010 and ending at 5:00 a.m. central time on Monday, Dec. 20, 2010. The e-Grants suite of applications will also be unavailable during this period. Agencies should plan to schedule drawdowns before or after this time period based on the guidance that can be found at [https://www.g5.gov/ext/grantee\\_shutdown.pdf](https://www.g5.gov/ext/grantee_shutdown.pdf) (.pdf, 3 pp, 805 KB).

Consistent with the purposes of the CMIA, agencies must minimize the time elapsing between the transfer of funds from the U.S. Treasury and the State's disbursement of those funds for program purposes. The CMIA Treasury-State Agreement (TSA) establishes the terms and conditions for the timing and drawdown of these funds. The U.S. Department of the Treasury, Financial Management Service (FMA) has authorized three options during this time period. These are explained in the guidance found at the above website.

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### **Revision to Summary of Receipts and Disbursements Report**

The Summary Receipts and Disbursements (SRD) Report was modified to include new accounts and transactions from the PeopleSoft Phase II modules. In addition, the report includes calculations to the general ledger cash account to assist in reconciliation to the budget cash balance found on the Allotment Budget and Cash Balance (ABC) Report.

- 1) Column 2: This column is now titled to as "Revenue" rather than "Receipts". This amount includes recognized revenue for those agencies that have implemented the Contracts module. For all other agencies, this continues to reflect collected revenue.
- 2) Column 4: This column is now labeled "Change in Liabilities". The amounts in this column now include deferred revenue for those agencies that have implemented the Contracts module.
- 3) Column 5: The column heading now reads "Change in Receivables". The amount includes both short-term and long- term receivables. Long-term receivables were added for agencies that have implemented the Contracts module.
- 4) Additional calculations to general ledger cash account '101000' are to assist in reconciling to the budgeted cash balance on the ABC report. To minimize

reconciling items, the SRD and the ABC reports should be processed simultaneously after all general ledger journal entries are posted.

### **A-133 Follow-Up Reminder**

The State Comptroller has received a notice regarding the FY09 Single Audit (A-133) from the U.S. Department of Health & Human Services. The U.S. Department of Health & Human Services, as the cognizant audit agency for Oklahoma has “determined that, if properly implemented, your organization’s planned action will satisfy the recommendation(s) for which we have resolution responsibility.”

Also, the letter reminds us that state agencies are required by OMB Circular A-133 to follow-up and to take corrective action on audit findings. The State Auditor and Inspector is required to report the status of audit findings in the subsequent audit’s summary schedule of prior audit findings. Additionally, the State Auditor and Inspector is required to follow-up on prior audit findings; perform procedures to assess the reasonableness of the summary schedule of prior audit findings, and report exceptions.

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### **OST Reminder - Agencies Paying Bank of America for Credit Card Services**

Agencies who initiate payments to Bank of America Merchant Services for credit card services need to be sure that they are selecting the correct Bank of America vendor from the PeopleSoft system. The correct PeopleSoft Vendor ID for Bank of America merchant credit card fees is Bank of America Merchant Services, Vendor ID 0000266544.

There are several different Bank of America vendors in the PeopleSoft vendor system and it is imperative that the correct Vendor ID is chosen. Selecting the wrong Vendor ID will result in the payment being sent to the wrong Bank of America location for processing. Several payments have been misrouted as result of this mistake.

If you have questions regarding your merchant services invoices or payment remittance, please contact Diedra O’Neil, Treasury Services Coordinator (405) 522-4256 or Betty Pearson, Treasury Services Manager (405) 521-6070 at the State Treasurer’s Office.

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### **OST Reminder - System Change**

The State Treasurer’s Office is migrating from an outdated unsupported system to the PeopleSoft general ledger module. Beginning in early 2011, all treasury account balances and transactions will be recorded in PeopleSoft. Agencies who currently log on to OST’s Oracle Imaging application or logon to the IBM mainframe to obtain statements of their activity (Agency Monthly Statement) will be transitioned to PeopleSoft where they will logon and be able to obtain a pdf file and either a mainframe flat file or an Oracle file. Other OST systems such as ACES and AR Inquiry will not be affected by this

change. More information regarding this transition will be provided to state agencies in the coming weeks. Should you have questions, please contact the State Treasurer's Office at (405) 521-3191.

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**OST - Social Security Number Suppression in Federal ACH Payments**

Beginning this month the Department of the Treasury, Financial Management Service (FMS), has scheduled the implementation of the suppression of the Social Security Numbers (SSN) in federal government automated clearing house (ACH) payments. The Daily Supplemental Security Income (SSI) will be the first payments that will have the SSN suppressed. Implementation is scheduled to begin Nov. 15, 2010, followed by monthly recurring SSI payments dated Dec. 1, 2010. Federal salary, vendor and other miscellaneous payments will be impacted by the change and rolled out from Nov. 15, 2010 through April 2011.

The change will be reflected in the ACH 'six record' (Entry detail record). FMS will place 'zeros' in positions 40-44, the last 4 digits of the SSN in positions 45-48, and the existing payment type specific information in positions 49-54. See examples below:

<b>SSI Monthly ACH:</b>	
<b>Current: 123456789 SSI</b>	<b>3 spaces between SSN and SSI</b>
<b>Future: 000006789 SSI</b>	<b>5 zeros, last 4 digits of SSN, 3 spaces between SSN and SSI</b>

<b>PPD/CCD formatted ACH:</b>	
<b>Current: 123456789abcdef</b>	<b>abcdef is the first six digits of the issuing agency, Agency Location Code</b>
<b>Future: 000006789abcdef</b>	<b>5 zeros, last 4 digits of SSN, 6 digits of the issuing agency, Agency Location Code</b>

Your agency can find additional information and submit inquiries to the Kansas City Financial Center at (816) 414-2100 or [KFCHelpDesk@fms.treas.gov](mailto:KFCHelpDesk@fms.treas.gov).

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**Backup Withholding**

Agencies that have vendors requiring backup withholding on miscellaneous claims need to process and submit payment to OSF at the same time payment is made to the vendor. Please make warrants payable to the State Contribution Fund (Vendor 0000000467, ADDR # 002, LOC # 0002) and send to OSF, Room 122 at the Capitol, to the attention of Jean Hayes or Lisa Raihl. Along with the warrant, please send the details of the transaction; vendor name, ID, gross payment amount, and other information as needed.

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**Lapsing Vouchers Processing and New Public Query**

Vouchers with funds lapsing on Nov. 15, 2010, or Dec. 30, 2010, that are unpaid as of the close of business on these dates will be deleted or closed. A new query, OCP\_AP\_LAPSING\_VCHRS\_WI\_60\_DAY, is available to identify vouchers with funds that are lapsing within the next 60 days. Please run the query and monitor these vouchers so they can be submitted to OSF no later than 5:00 p.m. on both Friday, Nov. 12, 2010, and Wednesday, Dec. 29, 2010. New vouchers with lapsed funding should not be created or transmitted on the lapse date. This is to allow OSF sufficient time to process the vouchers for payments.

The OCP\_AP\_LAPSING\_VCHRS\_WI\_60\_DAY query runs most efficiently when it is scheduled. Refer to the COR118 Accounts Payable Inquiry and Reporting Manual, pages 43 - 47, for instructions related to scheduling a query.

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### **EFT Remittance Advice**

OSF has recently implemented Remittance Advice software that e-mails payment information to vendors when an electronic funds transfer (EFT) payment is made. The advice includes agency name, voucher ID, invoice ID, invoice date, payment amount, and notes entered in the message field on the Payments page of the voucher.

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### **Interagency Payments**

OSF will be reviewing the number of paper warrant payments made to agencies and contacting both paying and receiving agencies to move to electronic interagency payments. The purpose is to continue improving efficiencies and reducing costs associated with paper warrants.

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### **OEC Account Codes – Revised**

The following changes to object of expenditure (OEC) account codes are the result of various issues found during audits performed by this office. Titles and descriptions are as follows:

*The following account codes have been revised to remove the “Services” expense since there is a service code in the Professional Services category:*

**531390 PHOTOGRAPHIC SUPPLIES**

Payments for photographic supplies, such as photo film, film processing, flashbulbs, darkroom supplies, microfilm, etc.

*NOTE: For photographic services, see 515510 - PHOTOGRAPHIC SERVICES*

**537160 AGRICULTURE & VETERINARY SUPPLIES**

Payments for purchase of feed and forage for farm or laboratory animals and purchase of veterinary medicines and supplies used for the care and keep of such animals. Also payments for the purchase of seeds, bulbs, plants, trees and fertilizer used on institutional farms and/or building grounds; expendable supplies used in operation of institutional dairies; and farm/ranch/agriculture supplies (e.g., halters, rope, hay forks, cinch ties, clippers, etc.) used in operation of a ranch/farm type facility.

*NOTE: For veterinary services, see 515530 - VETERINARY SERVICES*

*The following account code has been revised to remove the "Supplies" expense since there is a supply code.*

**537210 LABORATORY SERVICES**

Payments for services used in diagnostic laboratory testing of human and animal specimens. Includes the cost of services used in other testing.

*NOTE: For laboratory supplies, see 537190 - LABORATORY & MEDICAL SUPPLIES AND MATERIALS*

*The following account code has been revised to clarify the description for the expense.*

**536170 FOOD AND CATERING SERVICE**

Payments for the purchase of vendor-prepared meals or foods when authorized. Examples are vendor-prepared meals or foods served for patients, inmates and wards at state-operated institutions and facilities; and payments/reimbursement for vendor-prepared foods (e.g., pizzas, hamburgers, etc.) purchased for wards or clients when approved and under the authority of state statute, grant, or other edict. Would also include meal costs associated with officially recognized employee recognition award ceremony, banquet, or reception authorized by statute.

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**Audit and Internal Controls Corner**

**Pre-Audit Procedures**

OSF is expanding its pre-audit procedures for certain vouchers. Selected vouchers are reviewed to ensure compliance with the OSF Procedures Manual and subsequent articles printed in DCAR Newsletters. Some specific items that are being audited include invoice ID; invoice date; object of expenditure codes; one invoice to a voucher; no previous balance, sales taxes, or payment penalties included on the voucher; and proper supporting documentation and approvals. Vouchers not in compliance are returned to the agency for correction prior to payment.

**The following issues have been noted:**

AT&T Invoices - Agencies have been paying the balance due which in many instances has included the previous balance. This is most likely due to late payment of previous invoices. Agencies should pay **current charges** only to avoid over paying the vendor. Agencies have also been paying late charges and taxes. Review the invoice carefully before submitting for payment.

Invoice Summary Pages - In the case of multiple page invoices, agencies may attach only the first page if it is a summary page that provides all information necessary to approve payment of the voucher. At a minimum, the summary page must include the **period of service**, the current charges, the **breakdown of taxes**, and a **description of the service provided**. If the summary page does not include all the above information, the pages containing the required information must be attached.

Split Payments - If a voucher represents a split payment, said voucher and corresponding voucher or vouchers, must cross-reference one another whenever possible. See OSF Procedures Manual, Chapter 300, Section 317 A.

Invoice Amounts Changed - Document the reason for the change and sign/initial the change. See OSF Procedures Manual Chapter 300, Section 323 A.6.

Invoice Descriptions - Invoices attached to vouchers should include a description of the goods or services provided that is detailed at a level that can be determined by an outside review. If the invoice description is not provided, please document the description on the invoice. The description is necessary to determine that the proper expenditure account code(s) have been used for the expense, and as supporting information to complete the expenditure document which is used as the official state record.

Rental Invoices - These invoices must be recorded to the appropriate rental expenditure code (532140 – Rent of Equipment and Machinery) since these transactions are subject to IRS rules for 1099 reporting. This includes Airgas and other equipment rental invoices billed separately from the goods or services provided.

Vendor information on the voucher form should match the attached invoice. This is an internal control measure to ensure proper payment. If a vendor chooses to assign its rights to the proceeds of the claim, then it must do so in writing. See OSF DCAR Newsletter, Volume 19, Issue 6, dated March 12, 2009.

**PCI Compliance Assessment Tool - Account Code**

The account code for the invoice from the State Treasurer's office for the PCI Compliance Assessment Tool is 554230 - Reimbursement and Repayments - Other.

### **Voucher Invoice ID Policies**

Both pre-audits and post audits have revealed that many agencies have not adopted written policies on how payers should enter invoice IDs on the voucher. Our audit procedure is to review the invoice ID entered on the voucher, and if it is not entered exactly as it appears on the invoice or no identifiable invoice number or code is on the invoice, the invoice ID is compared to invoice IDs entered on previous vouchers for the vendor ID under audit. If the invoice IDs are not entered consistently, OSF contacts the agency to request a copy of the written policies.

Compliance with standard policies ensures consistency so that system edits will detect duplicate invoice IDs and prevent duplicate payments. Accurate invoice numbers also help to ensure proper credit is applied by the vendor. The following guidelines to adopt policies are restated from the May 28, 2009 DCAR newsletter, Vol. 19, No. 8.

The policies should cover:

That the invoice must be entered exactly as it appears with the inclusion or exclusion of leading zeroes and non-numeric and non-alpha characters.

When the agency must process the invoice on more than one voucher, the agency policy must specify when that is allowable and what specific identifiers will be added at the end of the vendor invoice number (alpha or numeric).

When no identifiable invoice number or code is present, the agency policy must specify what specific identifiers will be used.

When processing an invoice and credit memo together, both the invoice and credit memo IDs should be entered on the voucher. It is advisable to enter the invoice ID first, followed by the credit memo ID, since vendors are more likely to search for an invoice ID.

If an agency fails to adopt written policies on how payers should enter invoice IDs on the voucher by January 2011, OSF will provide the written policies and audit by these standards.

### **Vouchers in Recycle Status**

Effective immediately any voucher in recycle status and not corrected within three days will be deleted or closed.

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### ***DCS Reminder –Take Advantage of Prompt Payment Discounts***

In a very difficult budget year, the State has many opportunities to save some real money by taking advantage of prompt payment discounts. For example, the Central Purchasing Division has established

a requirement of Net 30 for payments to the State's Prime Vendor for Pharmaceuticals (SW023A) with Morris and Dickson Pharmaceutical Company. Morris and Dickson offers additional discount pricing through timely payment of invoices. Payments of Net 30 payments receive 1.05% better pricing than Net 45 payments. By simply paying within 30 days, this discount results in a savings of approximately \$378,000.00/year.

Invoices from Morris and Dickson must be identified and paid within the 30 days to avoid the loss of this discount and the State paying the additional \$378,000.00 per year.

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## **PAYROLL**

### **Deadlines for November Payrolls**

OSF policy requires that all payroll transactions and paperwork are filed with OSF FIVE (5) DAYS prior to the actual due date to ensure adequate time for audit and processing. In planning your work for November, it is important to remember that Veterans Day is Thursday, Nov. 11. Thanksgiving is recognized on Thursday, Nov. 25 and Friday, Nov. 26 is also a state holiday. November monthly payrolls will be due and paid on the last working day of the month, Tuesday, Nov. 30.

With those dates in mind agency staff should plan their work accordingly for the deadlines:

MONTHLY: All monthly payrolls will be set to pay on Tuesday, Nov. 30. Agencies should have these payrolls processed and paperwork forwarded to OSF by Monday, Nov. 22, but no later than 1:00 p.m. Wednesday, Nov. 24. Earlier processing is welcome and always greatly appreciated!

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### **Refunds of Taxes for Overpayments to Employees (Form 94(P))**

Agencies need to review all outstanding employee overpayments and collect required amounts from employees. After collection, please submit OSF Form 94 or Form 94P (as applicable). Agencies will be entitled to receive refunds for all forms submitted by Friday, Dec. 17, 2010. After this date, refunds cannot be returned to the agencies; however, agencies are still required to submit the form after this date for employee wage corrections. Corrections due to overpayments will still be posted to the employee's W-2 information for requests submitted through Friday, Jan. 7, 2011.

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### **Reduction of Annual Leave Hours for Overpayments**

When an employee chooses to pay back an overpayment using annual leave, the amount of annual leave reduced should equal the gross amount of overpayment. In the past there have been instances where agencies have incorrectly reduced the annual leave by the net amount of the overpayment.

If an employee pays back an overpayment using terminal leave, an OSF Form 94(P) must be submitted to correct the retirement amounts reported on the check which included the overpayment. Terminal leave is not included in retirement wage calculations; therefore, a payroll earnings adjustment is required.

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### **PACs Payroll Fund Transfer Corrections**

This applies to agencies still processing payroll through the legacy system, PACS. Any Payroll Fund Transfer (PFT) corrections required to correct the payroll system file to the paper document sent to OSF must be identified on the paperwork. When identified on the paperwork, Transaction Processing personnel will make the changes in the payroll system as instructed.

When Transaction Processing receives the faxed PFT, the document total is compared to what is showing in the payroll system. If the totals match, processing continues. If there is to be a change to what is in the payroll system, the agency is responsible for writing "Correction" on the PFT and identifying the items that are to be changed. When identified, the appropriate changes are made based on the PFT paperwork.

If a PFT document does not identify any changes and the agency did indeed want changes made, correcting PFTs will be required.

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### **HB 2363 Employee Health Insurance Premium Amount**

Agencies that submit HB 2363 voluntary buyout reimbursement applications to OSF are reminded of the change in employee health insurance premiums. The application, OSF Form 2363, must include the cost of the employee's health insurance at the date the severance payment is made. Please be mindful when submitting applications with separation dates for calendar year 2011. Applications with calendar year 2010 premium amounts will be returned to the agencies for correction.

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### **Higher Education Deduction/Trailer Codes**

For insurance purposes in calendar year 2011, please distribute this listing to Payroll and Human Resource Directors. Questions may be directed to Lisa Raihl at (405) 521-3258, [lisa.raihl@osf.ok.gov](mailto:lisa.raihl@osf.ok.gov) or Jean Hayes at (405) 522-6300, [jean.hayes@osf.ok.gov](mailto:jean.hayes@osf.ok.gov).

**ADJUSTMENTS TO IRS SECTION 125**

<b>CODE</b>	<b>DESCRIPTION</b>
0101	Group Term Life
0102	Gratuity Tips
0103	Students (Higher Education)
0104	Vehicle Usage
0105	Miscellaneous (other taxable fringe benefits)
0106	Moving Expense
0107	Cash Tips
0108	Charge Tips
0121	Medical Reimbursement
0122	Dependent Care
0123	Visual Care
0131	Medical Reimbursement/other Cafeteria Plans
0132	Dependent Care/other Cafeteria Plans
0135	Other Section 125 Refunds (other than 131 and 132)
0155	Group Cafeteria – Other authorized adjustments

**CODES FOR OTHER CAFETERIA**

<b>CODE</b>	<b>DESCRIPTION</b>
0321	Medical Reimbursement
0322	Dependent Care
0325	Other Section 125
0326	Parking – pretax

**OTHER MISCELLANEOUS DEDUCTIONS**

<b>CODE</b>	<b>DESCRIPTION</b>
0600	Roth 403b after tax deduction

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**PeopleSoft Deduction/Trailer Codes**

For insurance purposes in calendar year 2011, please distribute this listing to Payroll and Human Resource Directors. Questions may be directed to Lisa Raihl at (405) 521-3258, [lisa.raihl@osf.ok.gov](mailto:lisa.raihl@osf.ok.gov) or Jean Hayes at (405) 522-6300, [jean.hayes@osf.ok.gov](mailto:jean.hayes@osf.ok.gov).

<b>EBC Deductions</b>	<b>Pre-tax</b>	<b>After-tax</b>
Medical Reimbursement (HCA)	0221	
Dependent Care (DCA)	0222	
Transportation Account	0297	
Invisible Bracelet (Beg 1/10)	0298	
Health Savings Account (Beg 1/10)	0299	
EE & DP Vision Service Plan (VSP)	0290	0490
EE & DP Primary Vision Care Services	0292	0492
EE & DP Spectera	0293	0493

<b>EBC Deductions</b>	<b>Pre-tax</b>	<b>After-tax</b>
EE & DP Comp Benefits	0294	0494
EE & DP Superior Vision	0296	0496
EE Community Care Standard	0512	0612
EE Health Choice High	0513	0613
EE PacifiCare Standard	0514	0614
EE Global Health Standard	0520	0620
EE HealthChoice S-Account	0524	0624
EE HealthChoice Basic	0528	0628
EE PacifiCare Alternative	0529	0629
EE Community Care Alternative	0530	0630
EE Global Health Alternative	0532	0632
DP Community Care Alternative	0537	0637
DP Community Care Standard	0538	0638
DP Global Health Alternative	0541	0641
DP PacifiCare Standard	0542	0642
DP Global Health Standard	0544	0644
DP HealthChoice High	0550	0650
DP HealthChoice Basic	0551	0651
DP PacifiCare Health Alternative	0557	0657
DP Health Choice S-Account	0558	0658
EE & DP HealthChoice Dental	0560	0660
EE & DP Assurant Heritage Prepaid	0561	0661
EE & DP Assurant Freedom Preferred PPO	0562	0662
EE & DP CIGNA Prepaid Dental	0563	0663
EE & DP Delta's Choice PPO	0566	0666
EE & DP Delta Dental PPO – POS	0567	0667
EE & DP Assurant Heritage Secure Prepaid	0568	0668
EE & DP Delta Dental Premier	0569	0669
EE Disability	0570	0670
EE Basic Life	0575	0675
EE Supp Life	0585	0685
DP Life Low		0690
DP Life High		0691
DP Life Premier		0692

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### **Agency Address Verification**

Please verify the correct agency address is being used in the payroll system. The agency address can be found on the Employee's Earnings Statement. If the address is not correct for the agency, this will need corrected before year end processing of tax forms. For PeopleSoft agencies, please contact the OSF Help Desk to have the agency's address updated in the payroll system. For those agencies on the legacy PACS (Higher Education), please contact OSF, Lisa Raihl at (405) 521-3258 or Jean Hayes at (405) 522-6300.

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## **TRAINING**

## Upcoming Local Training/CPE

The Office of State Finance is hosting the following audio conference in Oklahoma City:

### **Webinar - “Internal Controls and Management’s Risk Assessments – Thoughts on SAS 109 and SAS 115”**

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers and the Association of Local Government Auditors is pleased to announce a new and increasingly important topic to our audio conference schedule—management’s role in performing risk assessments and establishing good internal controls.

Proper internal control systems are imperative in any organization. Management is responsible for ensuring the internal control system is established, functioning and properly monitored. This session covers the components and objectives of internal control and takes a serious look at performing a detailed management’s assessment of internal control and risk. The program will also cover the Top 10 internal control failures as identified by the presenter.

To share his practical experience in auditing and academic research on internal controls and fraud is William A. Morehead, Ph.D., CGFM, CPA, chair of Accountancy, CIS and Finance, Delta State University, AGA Immediate Past National President, AGA Past National Treasurer and member of AGA’s National Executive Committee.

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speaker’s commentary, about 20 minutes will be set aside participants can ask the speaker questions and share their own experiences.

**Date:** Wednesday, Dec. 8, 2010

**Time:** 1-3 p.m. – Registration will begin at 12:30 p.m.

**Location:** Concourse Theater (located in the tunnel between the Will Rogers and the Sequoyah buildings)

**Cost:** Free if attend the webinar in the Concourse Theater

**CPE:** 2.0 CPE Credits will be awarded upon completion of the audio conference

**Learning Objectives:** To understand why it is so important that management take their internal control and risk responsibility seriously

**Prerequisite:** Some familiarity with internal controls and risk

**RSVP:** To Susan Perry at [susan.perry@osf.ok.gov](mailto:susan.perry@osf.ok.gov) with your name, agency name and number, phone number and e-mail address. Please specify the Dec. 8 webinar.

## **OFMA Meeting Dec. 15**

The Oklahoma Financial Managers Association will hold its quarterly meeting from 1:30-4 p.m. on Wednesday, Dec. 15, 2010, in the Business Conference Center Auditorium of the MetroTech Springlake Campus. 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).