



# Virginia Department of Corrections

## Financial Management and Procurement

### Operating Procedure 210.6

#### *Reconciliation to Cardinal*

#### **Authority:**

Directive 210, *Fiscal Management*

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#### **Supersedes:**

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#### **ACA/PREA Standards:**

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<b>Content Owner:</b>	Pamela Wilmoth Financial Services Director	<i>Signature Copy on File</i>	3/22/24
		Signature	Date
<b>Reviewer:</b>	Louis Eacho Chief Financial Officer	<i>Signature Copy on File</i>	3/22/24
		Signature	Date
<b>Signatory:</b>	Joseph W. Walters Deputy Director for Administration	<i>Signature Copy on File</i>	3/22/24
		Signature	Date

### **REVIEW**

The Content Owner will review this operating procedure annually and re-write it no later than three years after the effective date.

### **COMPLIANCE**

This operating procedure applies to all units operated by the Virginia Department of Corrections (DOC). Practices and procedures must comply with applicable State and Federal laws and regulations, American Correctional Association (ACA) standards, Prison Rape Elimination Act (PREA) standards, and DOC directives and operating procedures.

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## DEFINITIONS

**Agency Fiscal Officer** - The Business Manager at major institutions, including assigned field units, Support Services Manager at Regional Offices, including field units not assigned to major institutions, Business Manager at Virginia Correctional Enterprises, Operations Manager at the Academy for Staff Development, and the Chief Financial Officer for Central Office Organizational Units and the Community Corrections units.

**Cardinal** - The official accounting system for the Commonwealth; Cardinal is the primary point of entry and approval for all agency account transactions. All agency-based systems and records are considered to be a subsidiary to Cardinal.

**Chief Financial Officer** - The Manager of the Financial Management and Reporting Unit.

**Organizational Unit** - A DOC unit, such as a correctional facility, Regional Office, Probation and Parole Office, Virginia Correctional Enterprises, Academy for Staff Development, Infrastructure and Environmental Management Unit, Agribusiness Unit, and individual headquarters units, e.g., Human Resources, Offender Management, Internal Audit.



**PURPOSE**

This operating procedure establishes minimum standards for reconciliation of Department of Corrections (DOC) and Department of Accounts (DOA) accounting records in order to comply with DOC requirements and the DOA *Commonwealth Accounting Policies and Procedures Manual (CAPP)*.

**PROCEDURE**

I. Reconciliation and Documentation

- A. To ensure accuracy and uniformity in the preparation and reconciliation of financial data input to Cardinal, all internally prepared accounting records, data submission logs, and other accounting data must be reconciled to reports produced by Cardinal. Such reconciliations will be performed and certified to the Department of Accounts (DOA) monthly, as described in CAPP Topic 20905, *Cardinal Reconciliation Requirements*, and at fiscal year-end as prescribed by the Comptroller’s annual fiscal year-end closing procedures memorandum to agencies.
- B. Each month, Agency Fiscal Officers of organizational units that utilize Cardinal transactions will reconcile internally maintained accounting records and Cardinal HCM Report data to Cardinal, process needed corrections and adjustments, and document/report the results of the reconciliation to the Department of Accounts (DOA). (5-ACI-1B-11)
- C. All DOC records, accounts, and logs must be reconciled to Cardinal for all accounts at the level indicated below:

Appropriations*	Business Unit, Fund, Program
Allotments*	Business Unit, Fund, Program
Expenditures	Business Unit, Fund, Program, Account
Capital project expenditures	Business Unit, Fund, Project, Account
Revenues	Business Unit, Fund, Program
Cash, fixed assets, and all other accounts	Business Unit, Fund

\*include capital outlay project, if applicable

II. Source of Cardinal Balances - The following Cardinal Reports will be the source for Cardinal balances.

Cardinal Monthly Statement of Appropriations, Allotments and Expenditures Report	Provides Cardinal balances for reconciling Appropriations, Allotments and Expenditures at the Program and Fund/Fund Detail level.
Cardinal Trial Balance Report	Provides Cardinal balances for reconciling Net Revenues at the Fund/Fund Detail level.
Cardinal Trial Balance Report	Provides Cardinal balances for reconciling Cash Balances at the Fund/Fund Detail level and Fixed Assets at the Account level.
FAC730, <i>Financial Reporting File Balances</i> by Agency, Fund and GLA Report and FACW291R, Fixed Asset Accounting, and Control Released Transactions Report	Provides detail and summary totals by asset categories
Cardinal Query for transactions modules (Expense, Voucher, Funds Receipt, and General Ledger Report of Transactions Posted in Cardinal	Provides Cardinal voucher transaction details processed on a weekly basis



Cardinal Query for transaction modules (Expense, Voucher, Fund Receipt, and General Ledger Report of Transactions Not Posted in Cardinal	Provides Cardinal voucher transaction details that did not post due to processing errors
Report U033-Detail Payroll Expenditures by Cardinal Coding	Provides Cardinal HCM voucher transaction details

III. Documentation

Each Agency Fiscal Officer will maintain formal work papers that:

- A. List Cardinal account balances for each category to be reconciled, as identified above.
- B. List corresponding agency record balances.
- C. Identify any differences between Cardinal, Cardinal HCM, and agency records.
- D. Explain any differences by identifying original and correcting source documents.

IV. Retention

- A. Organizational units will retain records, along with supporting documentation, for three years after the end of the fiscal year to which they pertain, or until audited by the Auditor of Public Accounts, whichever is later.
- B. Upon request, organizational units must submit these work papers to the DOA, DOC Chief Financial Officer or Auditor of Public Accounts within three business days.

V. Due Date and Form Submission

- A. Staff responsible for agency reconciliation of Cardinal reports should refer to the DOA website [www.doa.virginia.gov](http://www.doa.virginia.gov) to access the online *Financial Certification* website logon page. Activity requiring submission of the confirmation data, and any exception register for the first eleven months of the fiscal year, are submitted electronically.
- B. All organizational units must submit electronic reconciliations to DOA on a monthly basis. The final month (June) of the fiscal year-end close certification will be submitted electronically by the Agency Head or Fiscal Officer with the applicable due date in the *Fiscal Year-End Closing Procedures*. The original should be retained for agency purposes.
- C. The Fiscal Year-End Closing procedures and instructions can be found on the DOA website - *Fiscal Year-End Closing Procedures*. This information is subject to change from year to year, therefore please ensure that the DOA website references the correct year.

**REFERENCES**

Department of Accounts, *Commonwealth Accounting Policies and Procedures Manual* (CAPP)  
 CAPP Manual, *Topic 20905 - Cardinal Reconciliation Requirements*  
 Virginia Department of Accounts, *Fiscal Year-End Closing Procedures*

**ATTACHMENTS**

None

**FORM CITATIONS**

None

