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. Practices and procedures must comply with applicable State and Federal laws and regulations, ACA standards, PREA standards, and DOC directives and operating procedures.
# Table of Contents

DEFINITIONS........................................................................................................................................3
PURPOSE..................................................................................................................................................4
PROCEDURE...........................................................................................................................................4
   I.  Reconciliation and Documentation ..............................................................................................4
   II. Source of Cardinal Balances. .........................................................................................................4
   III. Documentation ..............................................................................................................................5
   IV.  Retention .....................................................................................................................................5
   V.   Due Date and Form Submission ...................................................................................................5
REFERENCES..........................................................................................................................................5
ATTACHMENTS......................................................................................................................................5
FORM CITATIONS...................................................................................................................................5
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 (VCE), Operations Manager at the Academy for Staff Development, and the Chief Financial Officer for Central Office organizational units. The Director of Financial Services serves as the Community Corrections fiscal officer.

**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 (VCE), Academy for Staff Development, Corrections Construction Unit, Agribusiness Unit, and individual headquarters unit, 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 CIPPS 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:

<table>
<thead>
<tr>
<th>Appropriate*</th>
<th>Business Unit, Fund, Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriations*</td>
<td>Business Unit, Fund, Program</td>
</tr>
<tr>
<td>Allotments*</td>
<td>Business Unit, Fund, Program</td>
</tr>
<tr>
<td>Expenditures</td>
<td>Business Unit, Fund, Program, Account</td>
</tr>
<tr>
<td>Capital project expenditures</td>
<td>Business Unit, Fund, Project, Account</td>
</tr>
<tr>
<td>Revenues</td>
<td>Business Unit, Fund, Program</td>
</tr>
<tr>
<td>Cash, fixed assets, and all other accounts</td>
<td>Business Unit, Fund</td>
</tr>
</tbody>
</table>

*include capital outlay project, if applicable

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

<table>
<thead>
<tr>
<th>Report Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cardinal Trial Balance Report</td>
<td>Provides Cardinal balances for reconciling Cash Balances at the Fund/Fund Detail level and Fixed Assets at the Account level.</td>
</tr>
<tr>
<td>Cardinal Query for transactions modules (Expense, Voucher, Funds Receipt, and General Ledger Report of Transactions Posted in Cardinal</td>
<td>Provides Cardinal voucher transaction details processed on a weekly basis</td>
</tr>
</tbody>
</table>
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, CIPPS, 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 email to gacct@doa.virginia.gov by the Agency Head or Fiscal Officer with the applicable due date in the body of the email. 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