



**Miami-Dade County  
Fund Accountant Checklist  
Fiscal Year 2019**

<b>FUND INFORMATION</b>	
Fund name and number:	
Department accountant (if applicable):	

**CHECKLIST TO DO BEFORE YEAR-END CLOSING:**

**Review Trial Balances (screen 6400, 6410, 6420).**

- Trace opening balances (SOTS column) to 9/30/2018 Annual Financial Statements and Single Audit Report.
- Ensure G/L accounts have correct/normal balances (credits for liabilities, debits for assets).
- Review cash deficits, and determine whether all applicable transfers, collections and reimbursements have been recorded.
- Review accounts with unchanged balances during the year for accuracy.
- Accrue current year receivables.
- Reconcile Accounts Receivable GL's. For amounts that are not expected to be collected by December 31, 2019, reverse revenues and record as unavailable revenue-GL 244.
- Reconcile Due To/Due From accounts and obtain concurrence from complimentary fund accountant.
- Review project structures and closeout balances for projects that are complete as appropriate (important for ERP implementation).
- Review for subsidiary structures that have incorrect balances (e.g. credit balance in an asset account). Closeout balances for inactive subsidiaries. (important for ERP implementation).
- Ensure clearing accounts have zero balances (GL 399, 999).

**Review Income Statement (screen 6750, 6220)**

- Review prior year accruals and reverse those that were paid in FY2019.
- Make sure revenues were billed and correctly recorded.
- Ensure wire transfers in and out are recorded.
- Review Transfers In/Transfers Out Accounts and obtain concurrence from complimentary fund accountant.

**Review Grants (6220, 6410)**

- Ensure all grants are balanced (revenues equal expenditures) prior to closing. If the grant has ended, make sure you request the grant be closed in the general ledger.
- Adjust balances in due from other governments or deferred revenue in your grants as needed.

<input type="checkbox"/>	Ensure reimbursement requests were processed timely.
<b>Other Reviews</b>	
<input type="checkbox"/>	Determine if appropriations/budget in FAMIS reflect the authorized budget including supplements and amendments.
<input type="checkbox"/>	Review adjusting entries prepared by Miami-Dade County or External Auditors in prior years. If these entries are of a repetitive nature and are required again, book prior to general ledger closeout.
<input type="checkbox"/>	Ensure that all routine J.E's (i.e. accrual of revenue and expenditures due to/from, corrections, etc.) are posted prior to closing. Post-closing J.E's will be limited to circumstances arising subsequent to closing only and adjustments to "true-up" accruals.
<input type="checkbox"/>	Ensure bank reconciliation is prepared and submitted by deadline.
<input type="checkbox"/>	Review the list of the petty cash custodians, verify balances, and reconcile to FAMIS (FAML 6820-G/L 104).