

Departmental Month End Report Certification

**To**: Dept#:\_\_\_\_\_\_\_\_\_\_

**From**: Baystate Municipal Accounting Group; Accounting Division

**Re**: Month End Report; **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

To the Receiving Department: Attached are the month end reports for your Department, Board, or Committee. The report covers the period indicated above**.** Please review the attached reports against your internal departmental records.

**Items to Review**

* All listed payroll transactions for my department are accurately reflected.
* All listed expense transaction for my department are accurately reflected.
* The report accurately reflects the budget as voted at the Spring Town Meeting, plus any additional Town Meetings or Finance Committee transfers for this department.

**Additional Information Requested**

* My report reflects journal entry adjustments or cash receipts that I am not familiar with. Please provide additional support for the entries posted on the following dates: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
* My report reflects budget adjustments that I am not familiar with. Please provide support for all budget adjustments listed in this report.

**RECEIVING DEPARTMENT**

If you believe the transactions listed above are not correct, or the account number used is not the appropriation you intended to utilize, please check the box below, sign and date. The form should be returned Baystate Municipal Accounting Group by mail or email to ***sgosselin@bmaginc.com*** within ten (10) business days, with additional instructions on how to correct or adjust the parameters of the identified errors. If mailing the form back, the address information is located on the **back of this form**.

I have reviewed the transactions listed above, and they **are** in agreement with my records.

I have reviewed the transactions listed above, and they are **not** in agreement with my records. I will email over additional information regarding my concerns.

Printed name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date response sent to BMAG: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Your email address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Comments: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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***I don’t see the last payroll of the month posted to my reports.***

The day that payroll is sent over to the Treasurer and the actual payroll posting date can be different. Payroll is posted as of the day the actual bank transaction happens, not the day it is sent over or the check date. This may cause you to see an extra payroll within a month, or for an expected payroll to show up in the next monthly report.

***The account number or amount on the report is different from the amount listed on my payments cover sheet.***

If an adjustment was made to what was originally requested, our standard procedure is to email a notification along with either an AP Hold or AP Corrections worksheet to the accounts payable administrator for the department notifying them of a change. If you need additional information on an update, please let us know and we will provide backup.

***Why does my report have accounts listed with expenditures, but no budget?***

From time to time, if there is a recurring or large enough expense for which no appropriate account number exists, we will create a new account. This is meant to provide budget breakout information for future budget planning purposes. Additional account numbers do no change your overall approved departmental appropriation. Notification of new account numbers should come from the Accountant who services your Town.

***Save a tree, why do I get my reports in hardcopy form instead of electronically?***

The simple truth is that departments are more likely to review a hardcopy report rather than one emailed to them. In this day, people are bombarded with many emails and its easy for a mundane task such as report review to get lost in the shuffle. Additionally, Board and Committee members change, and we do not always have updated contact information. Last but not least, even if it were electronically sent to your department, chances are you would print it out anyway to go through it. Don’t think of it as killing a tree, think of it as saving you the paper and toner expense.

***Receiving my monthly report in a timely fashion is very important to running my department, why are the reports late some months?***

Reports can be delayed for a number of reasons at the end of the month. The most common reason is a payroll or accounts payable warrant that occurs right at the end of a month. The final warrants cannot be posted until the Selectboard signs and approves them. This could be up to a week after the warrant has been completed. Your accountant cannot start the month end internal review process until all activity is posted to the accounts. Other common reasons include delays around the year end, and Free Cash/Tax Rate season due to timing and resource allocation or sometimes things just get naturally behind schedule.

***I submitted invoices in June, but don’t see them on my June report – or – I submitted invoices in July but don’t see them on my July report?***

June and July can be tricky months for submission of invoices due to the close of the fiscal year. The general rule of thumb is that the invoice is paid and belongs to the period of which the work was complete or the goods ordered. If you had a contractor fix a door in June, and they didn’t bill you until July – that’s a June invoice. If your Verizon bills say for the period of June 10 – July 9, that’s probably a June bill. If you receive a dues invoice in June for the next fiscal year, it’s probably a July bill. Your accountant and the AP staff will work with you to get a handle of what accounting and budget period invoices belong in during the fiscal close process.

***I submitted an invoice mid-month and don’t see it on the report. I do however see the other invoices that were submitted. Where is my missing invoice(s)?***

If an invoice is held, you should have received notification from either the AP staff or your accountant. The most common delay on the payment of an invoice is that the vendor is not on file to pay and no IRS W9 was sent over with the invoice. This can cause up to a two-week delay in processing as we wait for the vendor to get the paperwork for processing. Add that on to the time it took for you to send the paperwork over for payment, and you can also expect to get a late charge or phone call from the vendor about not receiving payment.

***I requested a refund for someone who had paid an invoice, permit, or license for my department, but I don’t see the transaction listed on my report.***

Refunds are reflected on the revenue report, not on the expense reports.

***I’m pretty busy, why do I need to look at my reports monthly? I’m going to complain to the Selectboard if you keep making me review my reports.***

The production of the financial reports is a team effort. While we make every effort to accurately transact everything that comes in, we are human, and mistakes can occur. As a Department, Board, or Committee you are entrusted by the taxpayers to do your fiduciary duty and ensure that expenses for your department are recorded accurately and in a timely fashion. To that end, if you want to have the responsibility of spending money, you need to accept the responsibility to review the reports. If you think we are being unfair and unreasonable, feel free to call the DOR or your auditor and explain why you think you shouldn’t have to review them. I’ll bet my bottom dollar they are a fan of monthly reviews.

***My budget reports are updated correctly, but my special fund reports don’t have the correct balances.***

The budget reports are updated as the warrants are processed for payroll and accounts payable. Other Funds reports also have a revenue component that can sometimes delay getting the accurate balance. There is a process at the end of the month to balance out cash receipts with the Treasurer that requires the receipt and review of bank statements prior to final posting.

***Contact Information:***

Baystate Municipal Accounting Group

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