

together
we propel the
business of the
State of Kansas
forward!

- Welcome!
- OAR Contacts
 - <https://admin.ks.gov/offices/accounts-reports/directory>

- Remarks from Secretary Proffitt
- SHARP & SMART Upgrade
- ACH Fraud
- Payroll & International Employment
- Setoff Training Reminders
- Agency Contact Updates
- Office of Procurement & Contracts Updates
- SMART Grants Functionality & eCivis
- SMART Reminders
- Audit Reminders
- Account Code Usage with Federal Awards
- 1099 Reminders
- Policy & Internal Controls Updates



Secretary of
Administration
&
Director of the
Budget
Adam Proffitt

SHARP & SMART are being upgraded to a newer version of PeopleSoft

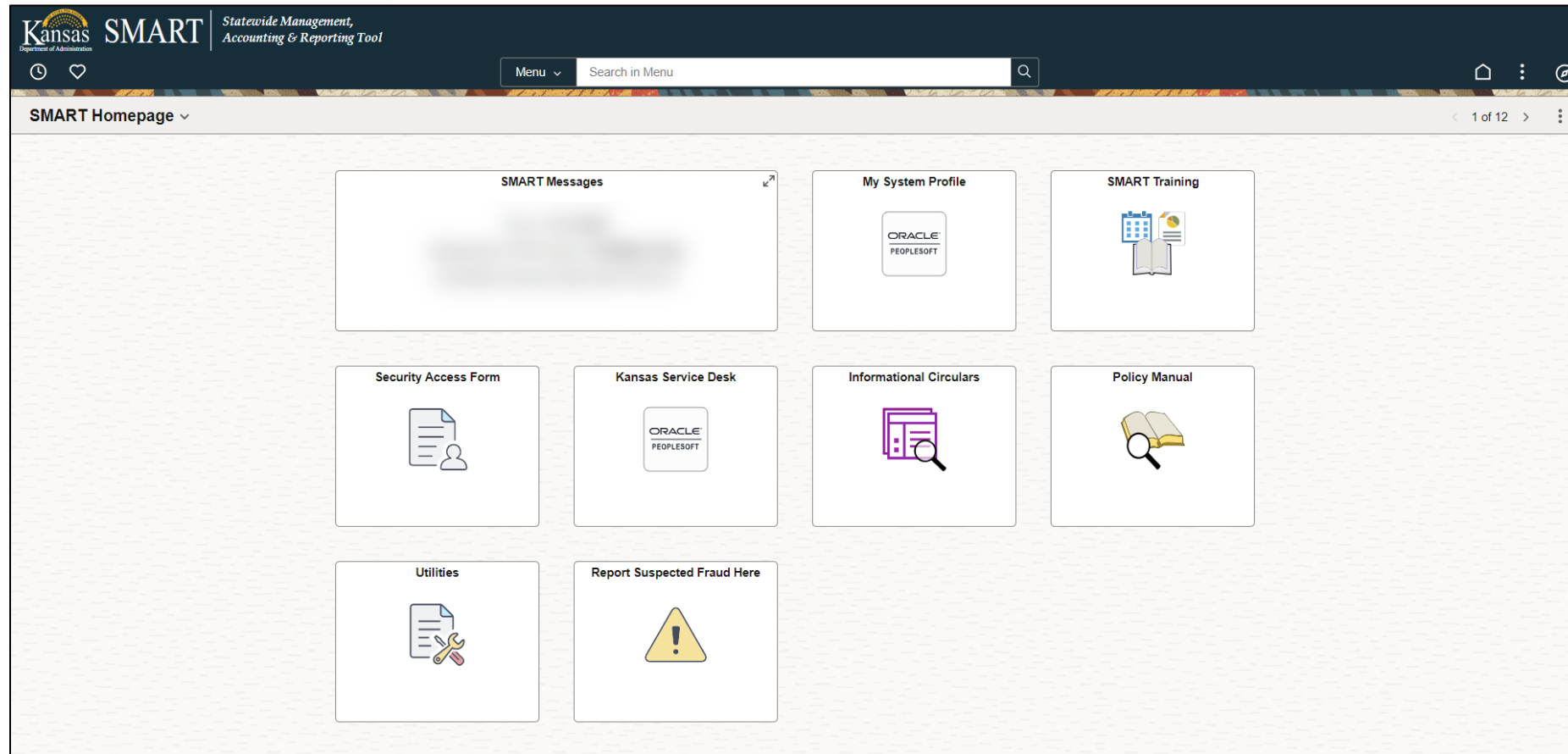
- Project kicked off in November 2023
- Go-Live anticipated to be Monday August 12th
 - Downtime for users starting at 7pm Thursday Aug 8th

New features & bug fixes will be delivered with the upgrade

- Details on the new features will be coming soon
- “Look & Feel” of the system has slightly changed

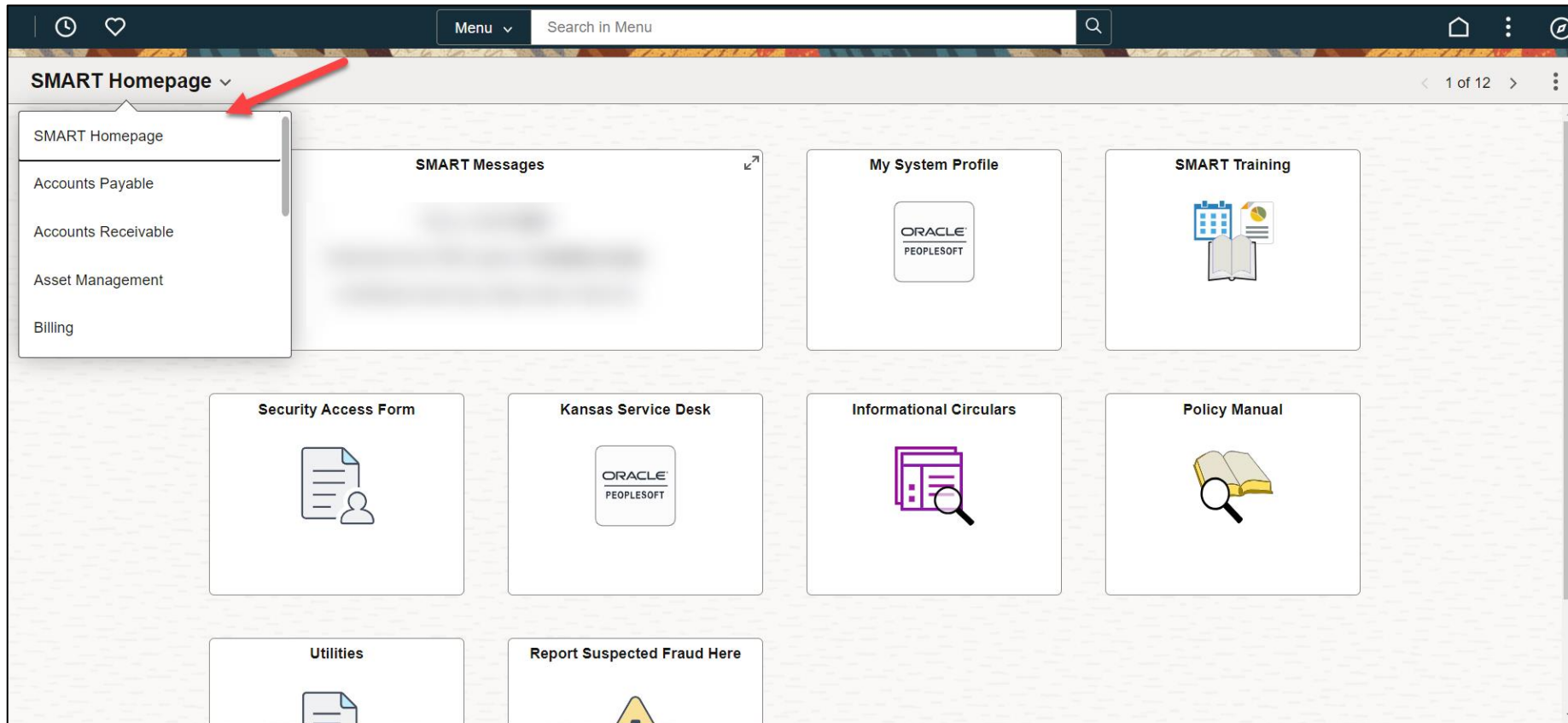
SHARP & SMART Upgrade

Same tile navigation with slightly updated color scheme & images



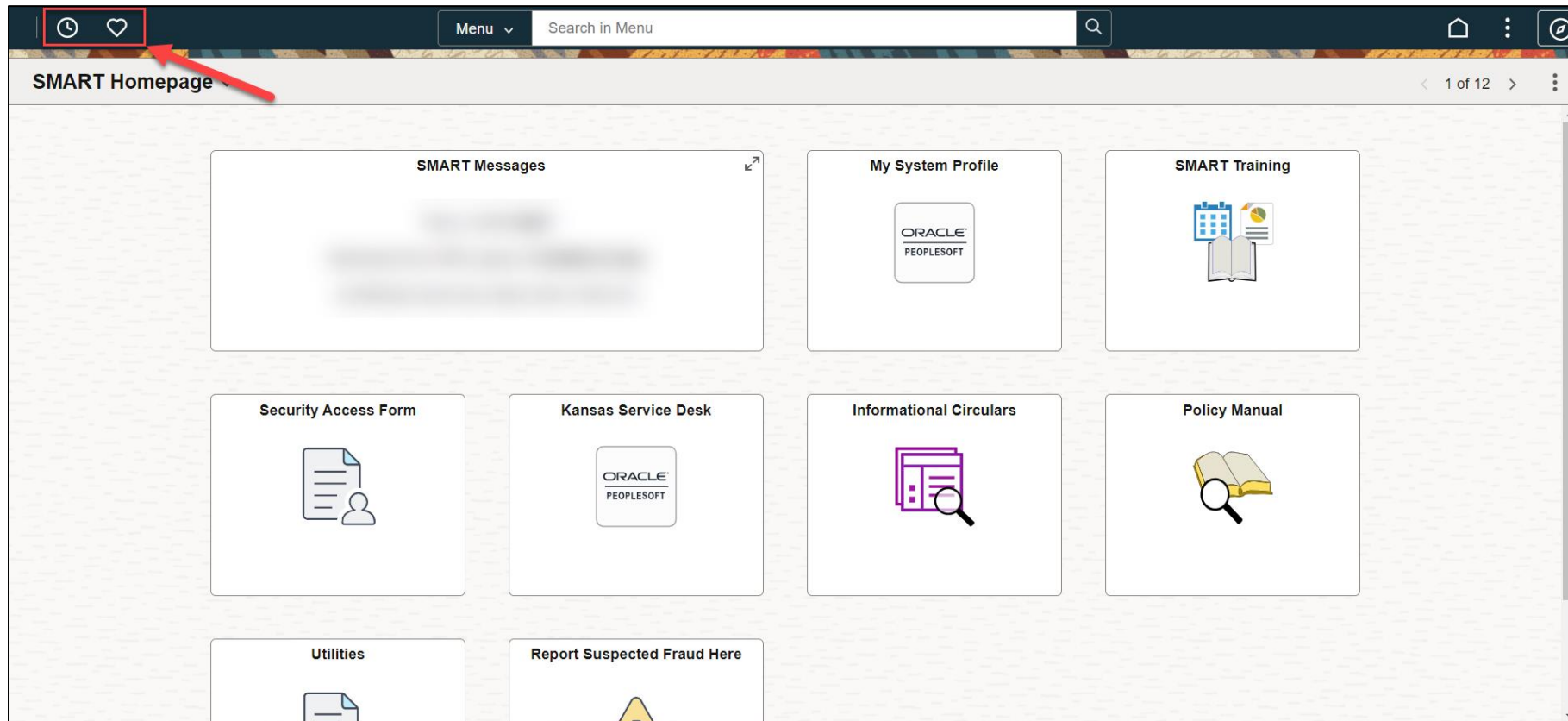
SHARP & SMART Upgrade

Homepage drop-down menu is on the left side of the page



SHARP & SMART Upgrade

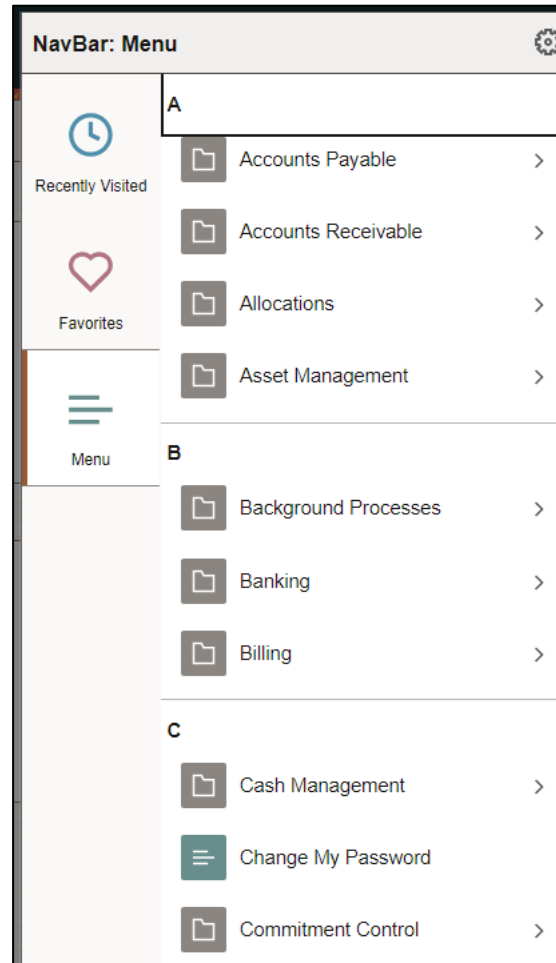
Recently Visited & Favorites now have icons on the top menu bar



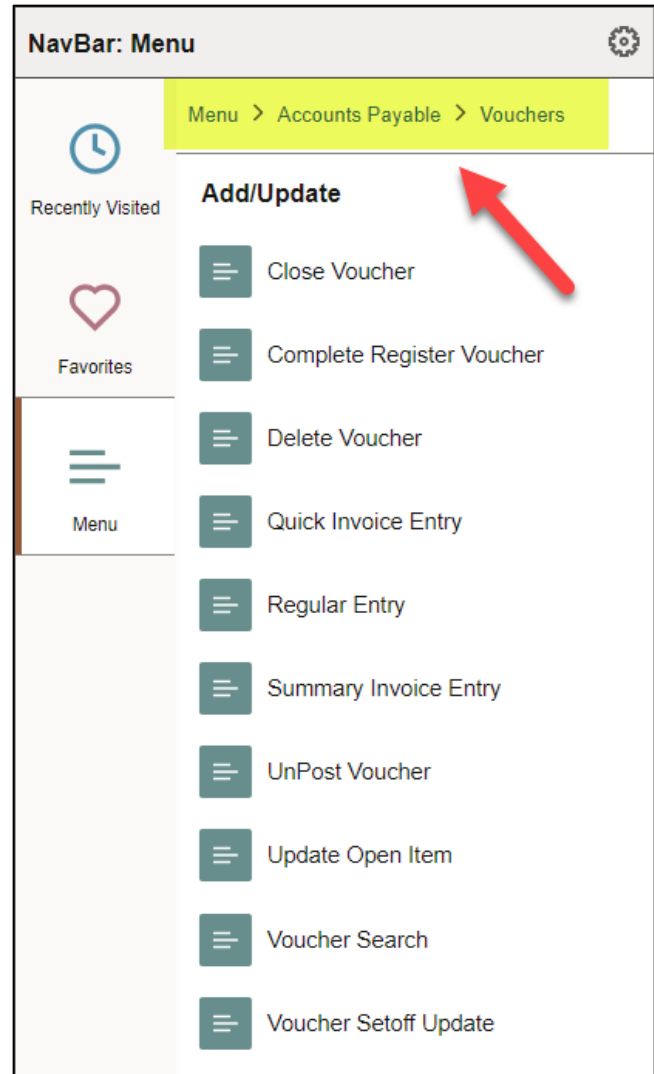
SHARP & SMART Upgrade

Full NavBar menu defaults to alphabetical order

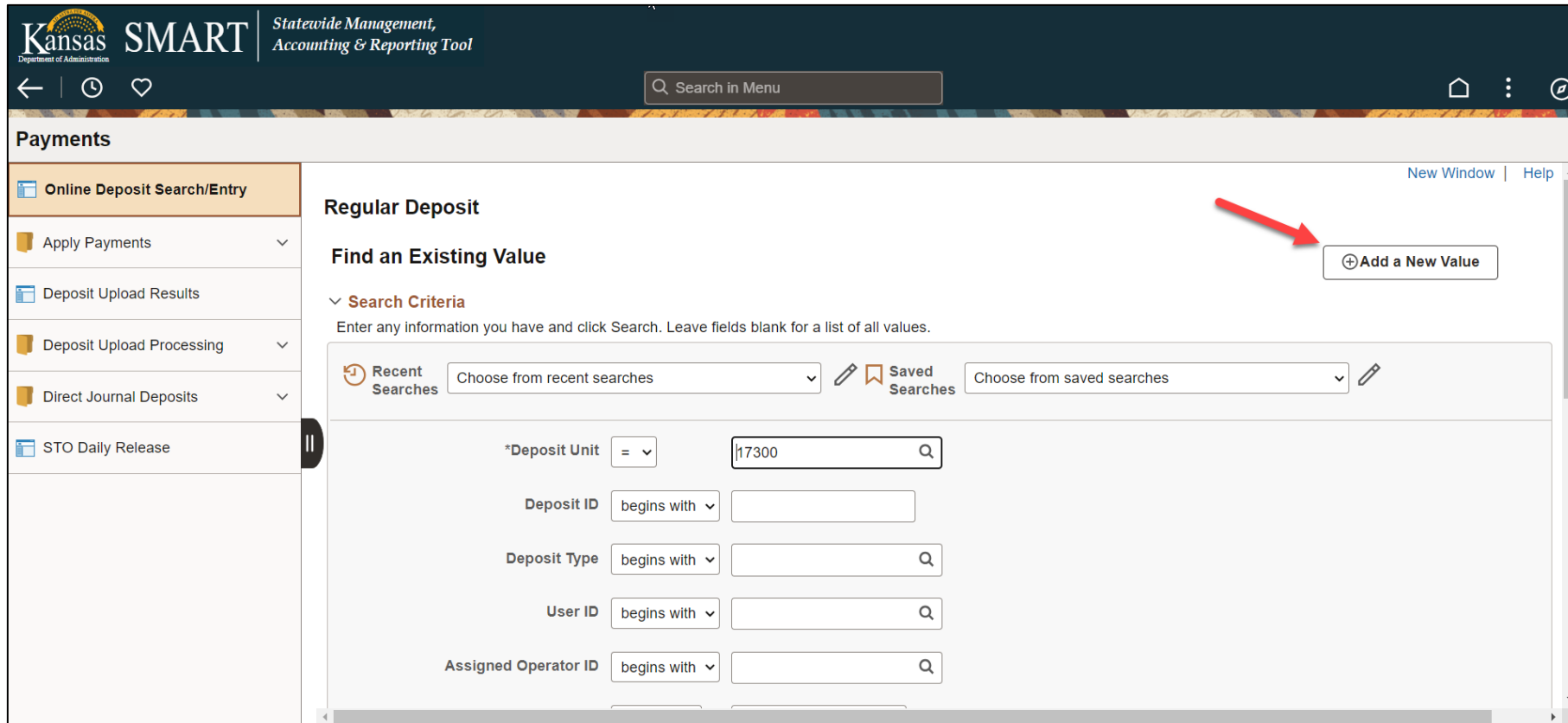
- Users have the ability to change it back to Standard



Breadcrumb navigation is back

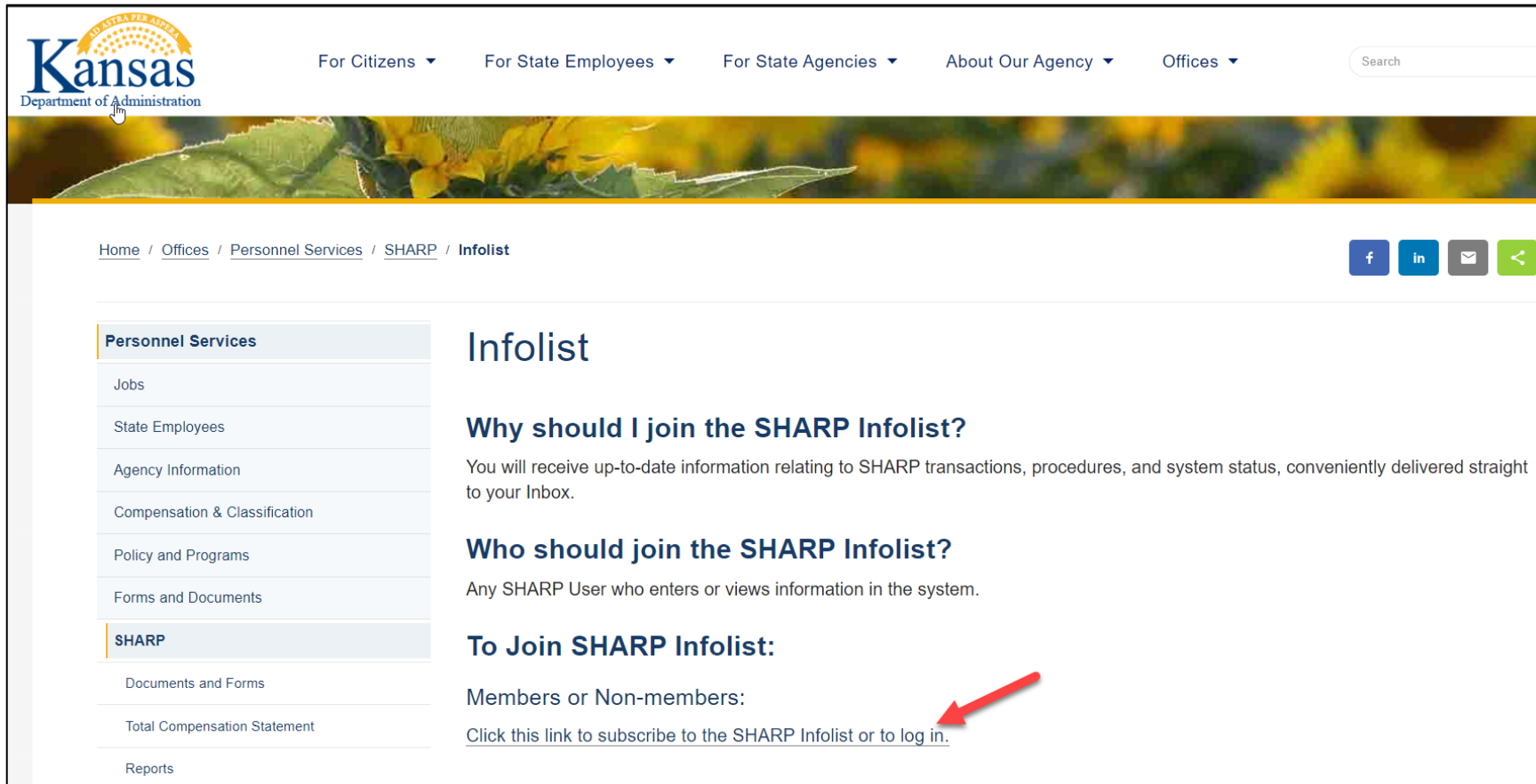


Transaction search pages no longer use tabs for Find an Existing Value vs. Add a New Value



The screenshot displays the SMART web application interface. The top navigation bar includes the Kansas Department of Administration logo and the text "SMART Statewide Management, Accounting & Reporting Tool". A search bar is present in the top right. The main content area is titled "Payments" and features a sidebar with navigation options: "Online Deposit Search/Entry", "Apply Payments", "Deposit Upload Results", "Deposit Upload Processing", "Direct Journal Deposits", and "STO Daily Release". The main content area is titled "Regular Deposit" and "Find an Existing Value". It includes a "Search Criteria" section with the instruction "Enter any information you have and click Search. Leave fields blank for a list of all values." Below this are fields for "Recent Searches" and "Saved Searches". The search criteria fields are: "*Deposit Unit" (set to "=" and "17300"), "Deposit ID" (begins with), "Deposit Type" (begins with), "User ID" (begins with), and "Assigned Operator ID" (begins with). A red arrow points to a button labeled "+ Add a New Value" in the top right corner of the search area.

SHARP Infolist signup: <https://admin.ks.gov/offices/personnel-services/sharp/infolist>



The screenshot shows the Kansas Department of Administration website. The header includes the logo and navigation links: "For Citizens", "For State Employees", "For State Agencies", "About Our Agency", and "Offices". A search bar is also present. The breadcrumb trail reads: "Home / Offices / Personnel Services / SHARP / Infolist". The main content area is titled "Infolist" and contains the following sections:

- Personnel Services**
 - Jobs
 - State Employees
 - Agency Information
 - Compensation & Classification
 - Policy and Programs
 - Forms and Documents
- SHARP**
 - Documents and Forms
 - Total Compensation Statement
 - Reports

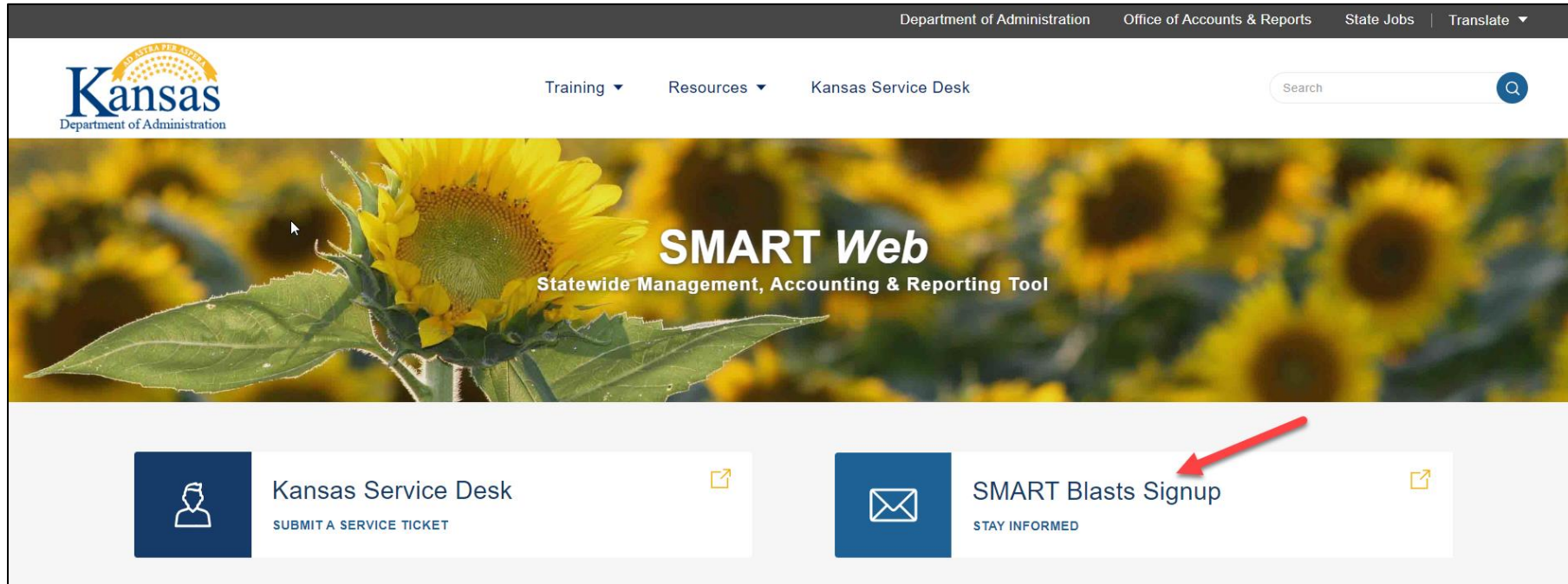
Why should I join the SHARP Infolist?
You will receive up-to-date information relating to SHARP transactions, procedures, and system status, conveniently delivered straight to your Inbox.

Who should join the SHARP Infolist?
Any SHARP User who enters or views information in the system.

To Join SHARP Infolist:
Members or Non-members:
[Click this link to subscribe to the SHARP Infolist or to log in.](#)

A red arrow points to the link "Click this link to subscribe to the SHARP Infolist or to log in."

SMART Blast signup: <https://smartweb.ks.gov/>



The screenshot shows the homepage of the SMART Web application. At the top, there is a navigation bar with links for "Department of Administration", "Office of Accounts & Reports", "State Jobs", and "Translate". Below this is a secondary navigation bar with "Training", "Resources", and "Kansas Service Desk" links, along with a search box. The main content area features a large banner with a sunflower background and the text "SMART Web" and "Statewide Management, Accounting & Reporting Tool". At the bottom, there are two prominent buttons: "Kansas Service Desk" with the subtext "SUBMIT A SERVICE TICKET" and "SMART Blasts Signup" with the subtext "STAY INFORMED". A red arrow points to the "SMART Blasts Signup" button.

Most attempts of fraud in recent months target ACH information to redirect payments to an incorrect bank account.

The schemes include:

- Phishing *employees* to capture their sign on credentials
- Phishing *suppliers* to capture their sign on to emails, followed by manipulation or impersonation of e-mails with payors to request changes to ACH information
 - Agency examples

Fraudsters continue to be creative, so there will be new schemes

Actions OAR has taken:

- Updated our job aids and forms
 - The agency must CALL the supplier/employee to verify the ACH request was submitted and the ACH information on the form
- DA-130 (Supplier ACH Form) moved to DocuSign
- Updated the DA-130 job aid re-wording the instructions
- Sent several SMART/SHARP info blasts with reminders
- Created tile in both SMART and SHARP where agencies must report both unsuccessful and successful fraud attempts
 - Tile includes checklist of steps to take

Actions OAR is planning to take:

- Implementing automated validation through US Bank for new or changed ACH information in SHARP & SMART – August 2024
 - Bank participation varies so will not prevent all fraud
 - Participation should increase over time
 - This process will not include Regent employees
 - This does not replace the certification for DA-130 and DA-184 forms

Continued - Actions OAR is planning to take:

- Asking agencies to designate ACH certification lead
 - Agency CFO to name staff member responsible for training employees who handle ACH forms
 - Designated person is responsible for ensuring staff understand certification instructions and will follow every time
 - Design flow of training information at your agency
 - Verify employees understand the certification requirements
 - Include plan for training new staff members as turnover occurs
 - Key element in certification: Staff member must place phone call to employee/supplier, using previously known phone number, verifying account information on every ACH form

Actions agencies need to take:

- Adjust thought process.....Assume chance of fraud every time a new DA-130 or DA-184 form is received
 - Be the hero who identifies the fraud
 - Agency example where phone call to supplier revealed fraud
- Report fraud **quickly** using the tiles in SMART and SHARP – within 12 hours
 - Follow fraud checklist available in tile
 - Unsuccessful fraud attempts reported may help identify other fraud across state agencies
 - For successful fraud attempts,
 - The sooner STO/OAR know, increases chance funds returned
 - OAR may prevent other payments going to same supplier

Continued - Actions agencies need to take:

- Follow fraud checklist and maintain documentation at agency
 - Checklist includes reporting loss to law enforcement agency
- Work with OAR to develop strategies to identify and prevent fraud by providing details for incident and how to prevent any loss

Employees Living and/or Working outside of Kansas

Any employee who live and/or work outside of Kansas could be subject to other withholding tax.

OAR staff is currently working on updating **ALL** out of state forms. Notification surrounding this will be sent soon. New forms will be due around April 1, 2024.

Job Aid website:

<https://admin.ks.gov/offices/accounts-reports/state-agencies/payroll/payroll-procedures-job-aids>

The Telework Folder is the “go-to” folder.

IMPORTANT REMINDER:

Review informational circular 24-P-003: State of Kansas Policy Regarding International Employment

Make all staff aware of this policy.

TOMORROW! Setoff program has state-wide training

- Basic – 9am -10:30am

Click here to Join: https://teams.microsoft.com/l/meetup-join/19%3ameeting_MjlkZjNiMzctMWVkc00ZTlmlTgzNjktNmFmOTQwMmlzYjE1%40thread.v2/0?context=%7B%22Tid%22%3A%22dc-ae8101-c92d-480c-bc43-c6761cccc5a%22%2C%22Oid%22%3A%22febce9d0-c732-43fa-a282-ca2a94360f43%22%2C%22IsBroadcastMeeting%22%3Atrue%2C%22role%22%3A%22a%22%7D&btype=a&role=a

- Intermediate/Advanced – 11:30am – 1pm

Click here to Join: https://teams.microsoft.com/l/meetup-join/19%3ameeting_MDQ5MjZhZjgtZDM1NC00ZTg1LThlOTgtZGMzNWYwYjYxZmYx%40thread.v2/0?context=%7B%22Tid%22%3A%22dc-ae8101-c92d-480c-bc43-c6761cccc5a%22%2C%22Oid%22%3A%22febce9d0-c732-43fa-a282-ca2a94360f43%22%2C%22IsBroadcastMeeting%22%3Atrue%2C%22role%22%3A%22a%22%7D&btype=a&role=a

- Write Off Debts for State Agencies – 2pm-3pm

Click here to join: https://teams.microsoft.com/l/meetup-join/19%3ameeting_Zml2MDJlMGMtM2I4ZC00YTQxLWlZyUtMWE2MjY3OTEyMDBh%40thread.v2/0?context=%7B%22Tid%22%3A%22dcae8101-c92d-480c-bc43-c6761cccc5a%22%2C%22Oid%22%3A%22febce9d0-c732-43fa-a282-ca2a94360f43%22%2C%22IsBroadcastMeeting%22%3Atrue%2C%22role%22%3A%22a%22%7D&btype=a&role=a

Agency Contact Updates

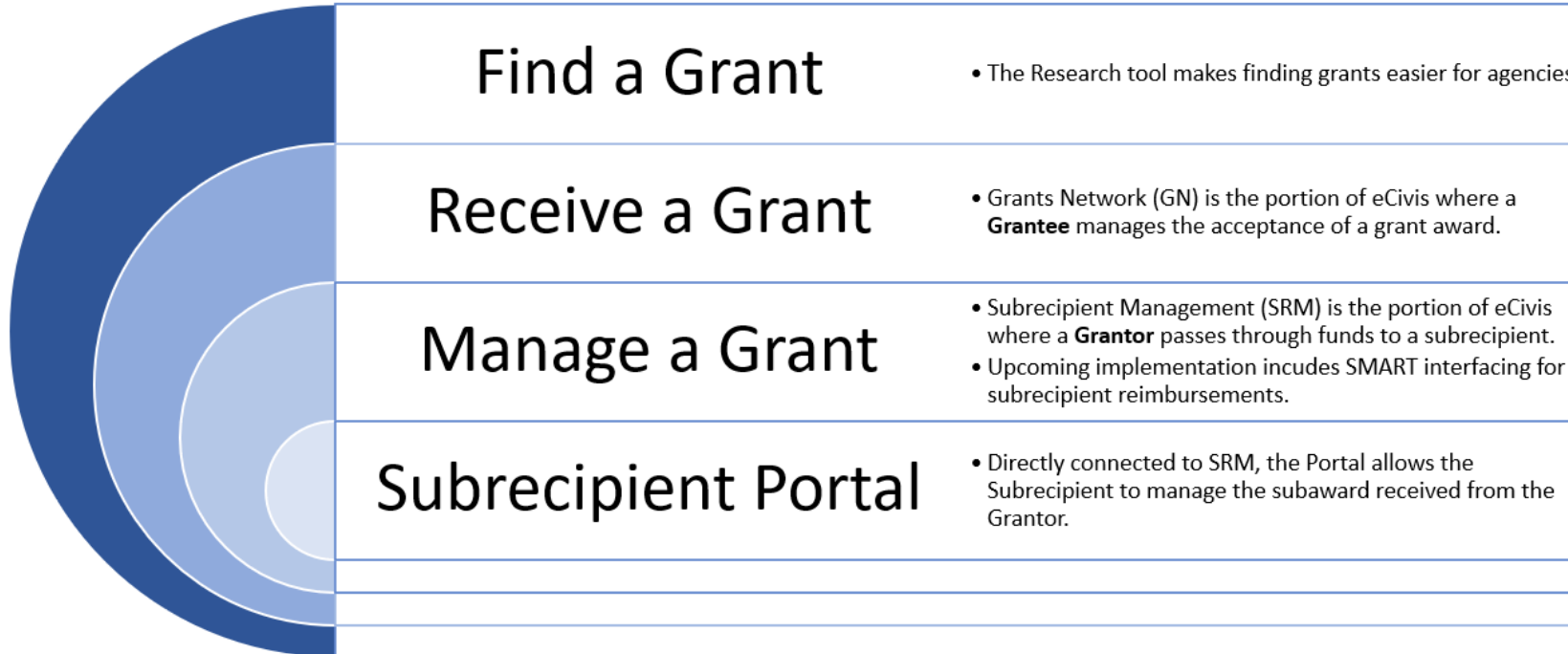
- Agency contact list that is used internally within OAR for our various teams to contact agencies
- An email with a link to a Microsoft Form will be sent out to all current listed Agency Heads and CFOs
- Only one form per agency needs to be returned
- Please submit completed form by March 15th
- The returned submission will override any contacts that are currently listed
- Areas of information: General Agency Information, Agency Head, Agency Head backups, Agency Service Center Usage, CFO, AP, Deposits/Deposit Adj, Grants, Financial Reporting, Payroll, Payroll Backup, Other information or additional contacts useful for OAR not already listed somewhere else
- As you are filling in contacts, if the contact information for an individual has already been completed in a prior section, you will only need to input their name in the next applicable section
- Contact brandy.wilson@ks.gov for any questions or issues on form

Office of Procurement & Contracts Updates

SMART Project Costing & eCivis Grant Management Solution

SMART Project Costing is the most efficient way to manage and track spending as a Grantee (agency receiving award funds).

- Establish up to 5 additional chartfields specific to the grant
- Create project budgets to track budget-to-actuals
- Track grant encumbrances & expenditures at a detailed level from the Project Transaction List
- Integrates with payroll to track labor hours/dollars attached to the grant
- Accommodates multiple funding sources (i.e. matching funds)
- “Tags” transactions tied to the grant & pulls them into 1 place for easy reporting
- Provides multiple grant-specific reports
- (Optional) Use with Customer Contracts module to automate revenue recognition & reimbursement processing
- (Optional) Use with Grants module for pre-award proposal management



- eCivis offers, in every module of the system, a **document repository**. This repository retains documents at the award level, where they are never co-mingled with other award documentation.
- Both Grantee and Grantor modules allow an award manager the ability to create internal **tasks** to help manage their award. The Grantor also has the capability to create not only internal tasks, but external tasks assigned directly to the Subrecipient.
- The creation of simple or complex **approval groups or workflows** are available for both Grantee and Grantor.
- Actions taken on an award are logged as an **approval** or **history record**.
- Extensive reporting capabilities on both Grantee and Grantor award. Newly introduced **Enterprise Reporting** for Subrecipient Management.

The eCivis **Grantee** functionality allows for the State agency to record the receipt of award funding and manage the grant at a high level. It also creates the pass-through funding opportunity for the State as a Grantor.

- Create and track reporting tasks
- Create specialized approval groups
- Reporting capabilities
- Award document repository
- Create and manage goals and metrics
- Research new grant opportunities

eCivis **Grantor** (Subrecipient Management & Monitoring) uses the Grantee award to create programs and award funding opportunities to subrecipients who manage their subaward in the eCivis Subrecipient Portal.

- Create Programs which can include multiple funding sources (from different Grantee awards)
- From a Program one or more awards can be initiated and tracked at the award level
- Options to create an application & review process that is embedded in Subrecipient Management
- Awards can be made from either the application process or as a direct award (where an application is not required)
- Document repository associated with Program and individual Awards
- Ability to create simple or complex task Approval Groups
- At-a-glance subrecipient award details (spend, match, remaining balances, etc.)
- Log of award activities (financial reports submitted and approved)
- Initiate and track both Financial and Programmatic Amendments
- Award & Subrecipient management includes:
 - “Match” funding & tracking
 - Federal SF424 Simplified, Construction or Non-Construction budget templates
 - Financial & Activity reporting
 - Ad hoc task creation and management
 - Subrecipient management (change Award owner, task monitoring, update award details, etc.)
 - Adjustment of funding sources
 - Return of funds
 - Closeout that meets Federal guidelines
- Subrecipient Monitoring which meets the Federal grant award guidelines
- SMART interfacing for subrecipient reimbursement & payment updates; vendor/supplier

eCivis has a **Subrecipient Portal** which is used for a subrecipient to accept and manage the funds awarded by the Grantor (State of Kansas).

- Subrecipient will create a Portal account to manage their subaward
 - Submit financial or activity reports
 - Respond to miscellaneous tasks
- If the Grantor is offering a competitive grant, the application process will take place in the Portal
- All tasks created or updated by the Grantor are dynamically updated for use in the Portal
- Document repository associated to the Award

Questions: Please drop those in the chat and a SMART team member will get in touch with you following the meeting.

Purchasing

Mass Buyer Changes

- The Buyer Mass Change process will create a Change Order in **Approved** status for all POs being reassigned, which will systematically require them to be dispatched again. Agencies will need to do the following:
 - Change the PO to a Dispatch Method of 'Print' on the Change Order
 - Or
 - Add an agency email to the 'Email Override' functionality if using the 'Email' Dispatch Method

Warning: Because the Buyer Mass Change process creates the PO Change Orders in an Approved status, any POs to **Grainger, Fastenal, or Staples** will need to follow special instructions.

Change Orders to these 3 suppliers need to be manually created by the agency and either the Dispatch Method must be updated to 'Print' or the agency email must be added to the 'Email Override' functionality **before submitting the request to the SMART Security Team to prevent duplicate orders from being sent to the supplier.**

PCARDS

- Agencies are encouraged to reconcile PCard transactions daily, especially during the month of June.

POs that may close

- KS_PO_MAY_CLOSE query

Query provides a list of POs that may close during the next PO Close monthly process run. Agencies are encouraged to run this report prior to the PO Close monthly process running the Saturday following the first workday of the new month. If the PO is still needed, action can be taken to prevent the PO from being closed and the funding being lapsed.

Travel and Expense

- Travel Authorizations are required for all out-of-state travel, international travel events, and for any travel or expense obligation that will not be reimbursed prior to the fiscal year end cutoff date.

Accounts Receivable

Deposit adjustments for credit card clearing funds

- Deposit adjustments are required for credit card deposits to recognize the revenue and move the monies out of the credit card clearing funds and into the appropriate funds. This is done via Deposit Adjustment in SMART. There is no automatic notification that a Credit Card Deposit has been processed in SMART. It is the Agency's responsibility to search for and adjust these transactions daily. Each credit card clearing fund should be at a zero balance by Fiscal Year-end and should be balanced monthly.

Accounts Payable

- Review Vouchers in Voucher Build Error Status
- Review Vouchers with Match Exceptions
- Review Vouchers with Budget Check Exceptions
- Review Unprocessed and Pending Accounts Payable and Interfund Transactions
- Identify & Manage Checks Ready for Escheatment
- Manage Imprest and Petty Cash Account Balances

General Ledger/Commitment Control

- Updated Budget Date Change request form and process coming in FY 2025.
- In addition to year end, budget lapses for prior year funds are ran monthly from September through the end of the fiscal year. Therefore, timeliness when approving transactions with budget date changes is important.

Asset Management

- If the fund for an asset is Inactivated, then the asset must be associated with a different fund so that depreciation entries can be posted.

Audit Services - Reminders

Audit Services has seen a significant increase in vouchers needing correction in this fiscal year. Most errors include:

- Incorrect expenditure account codes
 - Review PM 7,002 *Uniform General Ledger Expenditure Classification Account Codes*
- Encumbrance violations
 - Review PM 10,300 *Statewide Encumbrance Policy*
- Prompt Payment Act Findings
 - Review PM 3,102 *Kansas Prompt Payment Act*
- Expenditures Crossing Fiscal Years
 - Review PM 14,002 *Fiscal Year Closing Including Fiscal Year Determination*
- Missing Invoices and Quotes
 - Review Informational Circular 20-A-010 *Attachments in SMART*,
- Payment not in compliance with supplier contract
 - Staff making purchases must read and follow each supplier contract
- Incorrect contract attached to requisition, purchase order and voucher
 - Staff should review the contract prior to attaching it to requisition

PM 11,966 Claims for Services or Goods Purchased in Prior Fiscal Years

- May not exceed \$5,000
- Must be filed with agency within six months after service was rendered or purchase was made
- Must be filed with OAR within one year after the service was rendered or purchase was made

PM 11,967 Personal Injury or Property Damage or Loss Claims

- Types of Claims include: inmate (up to \$500), employee (up to \$1,000), non-employee (up to \$1,000), KUMC hospital (up to \$2,500), and KHP (up to \$2,500)
- Claims exceeding the authorized limitation must be filed with the Joint Committee on Special Claims against the State ([KSA 46-913](#))
- Claims may only be approved for the actual amount of loss incurred, net any insurance benefit received
- OAR is statutorily required to collect claim information, along with supporting documentation

Travel Expense Reimbursement

Please review the *Employee Travel Expense Reimbursement Handbook* and utilize the [State Employees Travel Center](#) on the Dept. of Administration website.

- Ensure updated and accurate DA-115 *Agency Authorized Officials & Approved Out-of-State Travel*
 - Lodging rates (both 50% above established limit and conference rate)
 - Out-of-State Travel
 - Mileage
- Review limitations and requirements for lodging, subsistence, mileage, etc.
- Reminder: staff are responsible for their own travel expenses, unless the agency has directly paid for travel expenses (transportation tickets, conference registration, lodging, etc.)
- Employees are only reimbursed for actual costs incurred

Please bookmark or save the following resource links:

- [OAR Policy Manuals](#)
- [OAR Accounting Circulars](#)
- [State Employee Travel Center](#): Contains Employee Travel Expense Reimbursement Handbook and other important updates related to travel
- [SMART Web](#): Contains job aids and training, month end checklists, policies and procedure notices, and technical resources
- [SMART Web Training Resources](#)

Main Issues with Reporting and Federal Expenditures

- Not using the correct account codes when drawing down and passing through Federal Funds
- Transfers between State agencies not being done correctly
- Improper determination of subrecipient, contractor, or beneficiary and/or lack of communication about the relationship

Account Code Scenarios

- *State agency is a direct recipient of a federal agency*—the appropriate account code to use would be 440100 (federal grant operating).
- *State agency is a subrecipient of a non-state entity* – the appropriate account code to use would be 440300 (Federal subgrant from non-State organization).
- *State agency is a subrecipient of another State agency* – these funds would be recorded under account code 766050 (federal subgrant transfer-in). Only the Federal portion of the funds should be reported.
- *State agency is sub-granting to another State agency*—would be reported as a transfer-out under account code 773100 (Federal subgrant transfer out).

Account Code Scenarios

- *State Agency is contracting with another State agency (such as for supplies/services)*
 - *Expenditure Account Code* – The agency passing through the funds would report the amount as an expenditure under the appropriate 5000 series account code.
 - The agency receiving the funds would receipt them in as a normal payment under the appropriate 4000 series account code. The agency would not report anything on the DA-89.
 - For example -- If Agency A is paying OITS for communication services, Agency A would use the appropriate expenditure account code (such as 520500). OITS would record the revenue with a 4xxxxx account code.
 - Another example -- If Agency A purchases an extra computer in the current FY and sells one to Agency B, Agency B would pay Agency A using the expenditure code 54xxxx. Agency A would code the receipt as a reduction of expenditures using the 54xxxx account code (the code they originally used to make the computer payment).

Account Code Scenarios

- State agency is contracting with a non-state agency –
 - Funds paid to a non-state agency would be reported as an expenditure under a 5000 series account code.
 - This amount would not be included as an amount expended as a pass-through on the DA-89.
 - For example– If the Department of Administration pays CLA for auditing services, Administration would code the expenditures using the account code 527800.

- State agency is sub-granting funds to a non-state agency—
 - Funds passed through to a non-state agency as a subrecipient would be reported as an expenditure under a 5000 series account code.
 - This amount would also be reported as passed through to non-state agency on the DA-89.
 - For example—If the State agency were sub-granting federal funds to the City of Topeka, the correct code to use would be 550100 (Federal aid to local government).

Account Code Reference Table

Subgranting Federal Funds to Another State Agency

<i>Expense Transfer Account Code</i>	<i>Expenditure Reporting on DA-89/SEFA</i>	<i>Revenue Transfer Account Code</i>	<i>Recipient Reporting on DA-89/SEFA</i>
773100	Report as federal expenditure and subgrant to State agencies on DA-89. Also, report on transfer-out tab.	766050	Only report receipt on transfer-in tab. When funds are expended, expenditure amount should be reported.

Subgranting Federal or State Funds to a Non-State Entity

<i>Expense Account Code</i>	<i>Expenditure Reporting on DA-89/SEFA</i>	<i>Revenue Account Code</i>	<i>Recipient Reporting on DA-89/SEFA</i>
550xxx for Federal Aid; 551xxx for State Aid	Yes, report Federal aid as expenditure and as pass-through to subrecipient.	n/a	n/a

Contracting with/Purchasing from Another State Agency

<i>Expense Account Code</i>	<i>Expenditure Reporting on DA-89/SEFA</i>	<i>Revenue Account Code</i>	<i>Recipient Reporting on DA-89/SEFA</i>
5xxxxx	Yes, report as federal expenditure.	4xxxxx	No reporting on DA-89 (procurement relationship only).
		(5xxxxx) - if a reduction of expenses	If original fund was federal, SEFA expenditures will be reduced.

Contracting with/Purchasing from a Non-State Entity

<i>Expense Account Code</i>	<i>Expenditure Reporting on DA-89/SEFA</i>	<i>Revenue Account Code</i>	<i>Recipient Reporting on DA-89/SEFA</i>
5xxxxx	Yes, report as federal expenditure.	n/a	n/a

Grant/Payment to Non-State Beneficiary

<i>Expense Account Code</i>	<i>Expenditure Reporting on DA-89/SEFA</i>	<i>Revenue Account Code</i>	<i>Recipient Reporting on DA-89/SEFA</i>
555xxx	An expenditure using federal funds should be reported in the expenditure column, but not in the pass-through to subrecipient column.	n/a	n/a

Definitions

Subrecipient (2 CFR Part 200.1, 200.331a) – An entity, usually a non-Federal entity, that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such award.

Contractor (2 CFR Part 200.1, 200.331b) – An entity that receives a contract. Contract is a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a Federal award.

Beneficiary – Traditionally an individual who is the end user of assistance (the individual needing the benefit). With CRF and ARPA SLFRF grants—businesses, non-profits, and educational institutions may also be beneficiaries of assistance.

Determination

- The substance of the relationship is more important than the form of the agreement.
- The State agency should determine the relationship with the other entity prior to entering into the agreement.
- The agency, as a pass-through entity, must use judgement and should document the determination. (Complete a determination/classification form such as the Subrecipient-Contractor-Beneficiary Determination Form and save in the grant or contract file.)

Subrecipient, Contractor, & Beneficiary Characteristics

<i>Subrecipient</i>	<i>Contractor</i>	<i>Beneficiary</i>
<ul style="list-style-type: none"> • A non-federal entity receiving a sub-award from a pass-through entity <i>to carry out all or part of the federal award</i> 	<ul style="list-style-type: none"> • An entity receiving a contract by which a recipient purchases property, goods, or services 	<ul style="list-style-type: none"> • An individual (or organization for COVID-19 grants) receiving the funds as an <i>end-user/</i> beneficiary of the assistance
<ul style="list-style-type: none"> • Uses funds to carry out a program of the organization (the organization already does this type of work/service) 		
<ul style="list-style-type: none"> • Federal relationship (benefit is for the grant's purpose—such as to help the community, elderly, children, environment) 	<ul style="list-style-type: none"> • Procurement relationship (to benefit buyer—including a grant recipient purchasing goods or services it needs to carry out a federal assistance program) 	<ul style="list-style-type: none"> • The person/organization directly benefits and is the recipient of assistance
<ul style="list-style-type: none"> • Determines who is eligible to receive what federal assistance 	<ul style="list-style-type: none"> • Provides similar goods or services to other purchasers 	<ul style="list-style-type: none"> • Must be an eligible applicant (meet any guidelines/criteria)
<ul style="list-style-type: none"> • Determines performance measured based on meeting federal objectives 	<ul style="list-style-type: none"> • Provides goods and services within normal business operations 	
<ul style="list-style-type: none"> • Is responsible for programmatic decisions 	<ul style="list-style-type: none"> • Normally operates in a competitive environment 	
<ul style="list-style-type: none"> • Ensures Federal requirements are followed 		
<ul style="list-style-type: none"> • Is subject to subrecipient monitoring 	<ul style="list-style-type: none"> • Not subject to subrecipient monitoring 	<ul style="list-style-type: none"> • Not subject to subrecipient monitoring
<ul style="list-style-type: none"> • Pass-through entities are responsible for monitoring their subrecipients 		<ul style="list-style-type: none"> • Limited reporting may be required
<ul style="list-style-type: none"> • The Single Audit Act and 2 CFR 200 Subpart F audit requirements do apply. 	<ul style="list-style-type: none"> • Is not subject to compliance requirements of Federal program 	<ul style="list-style-type: none"> • The Single Audit Act and 2 CFR 200 Subpart F do not apply.

Resources and Links

- Updated Subrecipient, Contractor, and Beneficiary Determination Form
 - Located on both the DA-SEFA Teams site and the Federal Reporting website.
- Circular 22-A-007 ARPA SFRF New Program Code and Transaction Processing
 - Located on the Accounts & Reports - Accounting Circulars website.
- Federal Reporting 101 (2019 webinar)
 - Located on the DA-SEFA Teams site.

Federal Grant and related resources can be found at these locations:

- DA-SEFA Teams Site – General > Job Aids & Other Resources
- DA-SEFA Teams Site – General > OAR Webinars and Recordings
- Federal Reporting Website, [Uniform Grant Guidance: Resources | Kansas Department of Administration \(ks.gov\)](#)

Federal Reporting Email address: Federal.Reporting@ks.gov

Correct 1099 Processing is important for Federal Reporting for individual and business taxes

1099 Types are taxed differently at the federal levels

Federal Reporting of all State Of Kansas reportable payments are filed on January 31st following the end of the calendar year

OAR files 1099-NEC, 1099-Misc, 1099-INT, and 1099-S forms

1099 Types are based on what you are paying for

In General:

Services – 1099-N Box 1

Rents – 1099-M Box 1

Royalties – 1099-M Box 2

Other Fees – 1099-M Box 3

Medical – 1099-M Box 6

Settlements – 1099-M Box 10

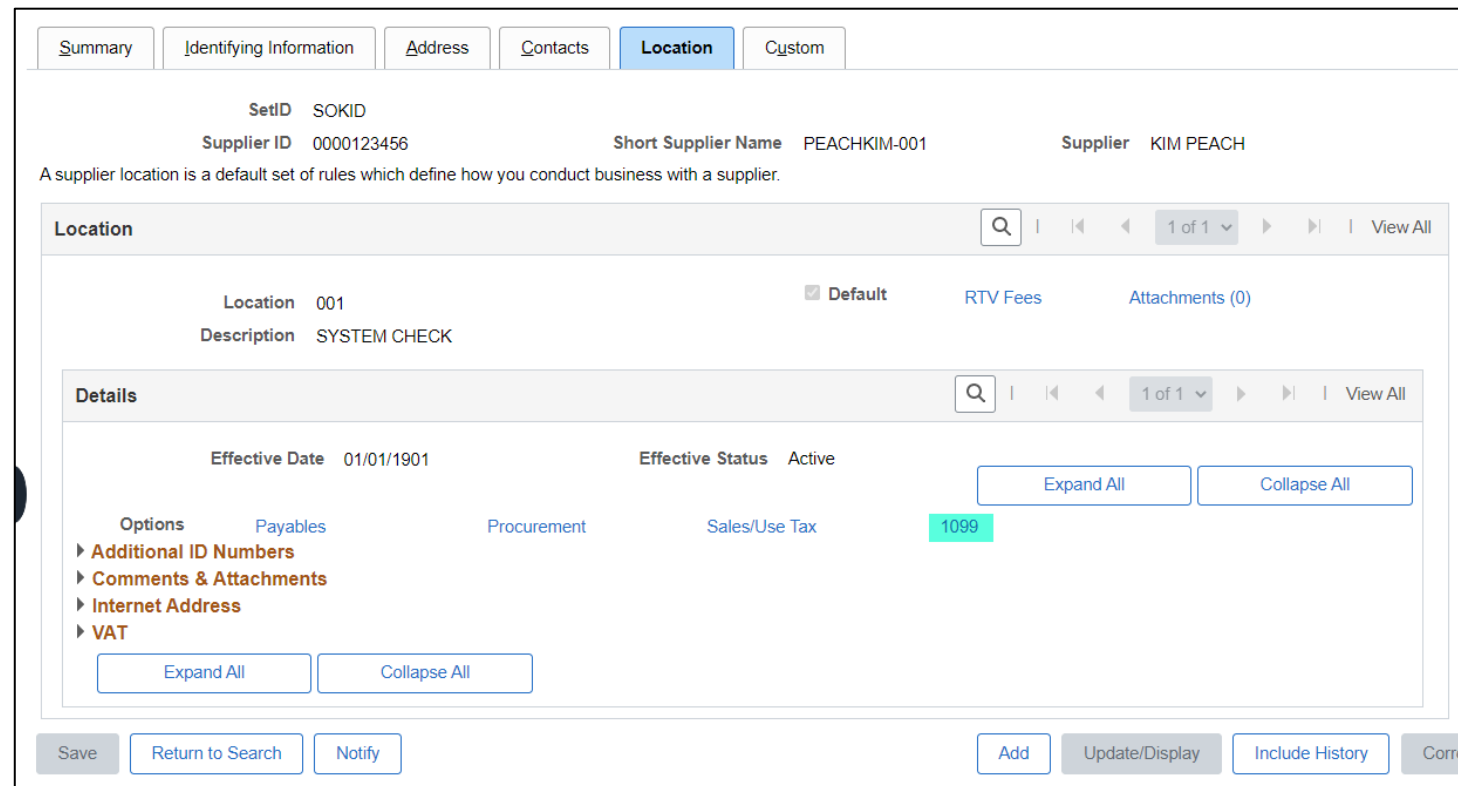
Interest – 1099-I Box 1

Land Purchases – 1099-S Box 2

Please use the Withholding Guide on the SMART *Web* for questions as to what Account Codes typically fall under what codes

The Type of 1099 that can be used on a voucher starts at the Supplier Record on the Location tab

Accounts Payable → Suppliers → Add/Update Supplier



Summary Identifying Information Address Contacts **Location** Custom

SetID SOKID
Supplier ID 0000123456 Short Supplier Name PEACHKIM-001 Supplier KIM PEACH

A supplier location is a default set of rules which define how you conduct business with a supplier.

Location 001 Default RTV Fees Attachments (0)
Description SYSTEM CHECK

Details Effective Date 01/01/1901 Effective Status Active
Expand All Collapse All

Options Payables Procurement Sales/Use Tax **1099**

▶ Additional ID Numbers
▶ Comments & Attachments
▶ Internet Address
▶ VAT
Expand All Collapse All

Save Return to Search Notify Add Update/Display Include History Correct

Select the 1099 hyperlink to open the types

Withholding Supplier Information

SetID SOKID **Location** 001
Supplier ID 0000123456 **Description** SYSTEM CHECK
Short Supplier Name PEACH,KIM PEACHKIM-001
Supplier Name KIM PEACH

1099 Options

1099 Information

☰ 🔍

 ⏪ ⏩ 1-2 of 2 ⏴ ⏵ | View All

Main Information

Overrides

Remit

Entity	Type	Jurisdiction	Default Jurisdiction	Default Class	Description	1099 Status	Withhold Type Description
IRS	1099	FED	<input type="checkbox"/>	07	Non-Employee Compensation	RPT	Reporting Only
IRS	1099N	FED	<input checked="" type="checkbox"/>	01	Nonemployee Compensation	RPT	Reporting Only

Each location can have different types. Verify the type needed is available on the location number that will be used.

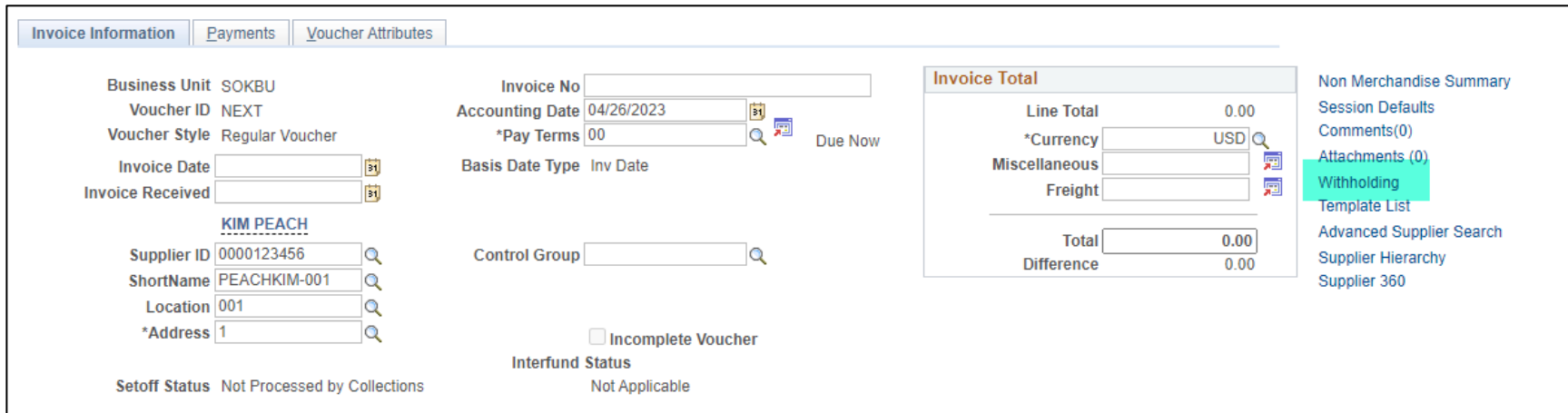
If it is not available – enter a Kansas Service Desk ticket and attach a TM-21 with the supplier update request.

Whichever type is selected as the default will be the one to load automatically on the voucher.

The 1099 amount is reported at the Accounting Line level. If a different type is needed for different billed items, they must be split out on different Accounting lines.

If items were not split out, but need to be reported separately, please enter a Kansas Service Desk ticket. These can only be corrected by central staff after calendar year close.

Select the withholding link on the Invoice Information tab to select the correct type of 1099 and class for each line. This may also be used to remove withholding on a line.



The screenshot shows the 'Invoice Information' tab with the following fields and values:

- Business Unit: SOKBU
- Voucher ID: NEXT
- Voucher Style: Regular Voucher
- Invoice Date: [empty]
- Invoice Received: [empty]
- Supplier ID: 0000123456
- ShortName: PEACHKIM-001
- Location: 001
- *Address: 1
- Invoice No: [empty]
- Accounting Date: 04/26/2023
- *Pay Terms: 00
- Basis Date Type: Inv Date
- Control Group: [empty]
- Interfund Status: Not Applicable
- Setoff Status: Not Processed by Collections

The 'Invoice Total' summary shows:

Line Total	0.00
*Currency	USD
Miscellaneous	[empty]
Freight	[empty]
Total	0.00
Difference	0.00

The right-hand menu includes the following links:

- Non Merchandise Summary
- Session Defaults
- Comments(0)
- Attachments (0)
- Withholding**
- Template List
- Advanced Supplier Search
- Supplier Hierarchy
- Supplier 360

The link will not show on suppliers that are marked as non-reportable.

Use the Query KS_AP_1099_REVIEW to review agency transactions for corrections periodically

Unit	Supplier	Location	Type	Close Status	Voucher	Line	Status	Supplier	Additional	Fund	Acctg Date
17300	0000000000	002	REG	O	00000000	1	P	Name	Name2	1000	1/6/2023

Date	Account	Descr	Sum Amount	Withholding	Type	Class	Descr	Dt1	Char4
PMT DT	523300	EQUIPMENT RENTAL	100.000	Y	1099M	01	Rental		

Send corrections to the Central Responsibilities team via Kansas Service Desk for corrections after payment has already been made.

If a supplier has refunded your agency for a reportable expense, in the same calendar year the expense was paid –

Enter a Kansas Service Desk ticket to have the withholding removed from the voucher.

Policy Manual Updates

PM 11,969 State Agency to Agency Transactions (NEW)

Policy for single or multiple payments for State of Kansas agency to agency payments. The initiating and reciprocating entry should be finalized no later than 30 days from the date entered, or order fulfilled. Timely processing of interfunds assists with state agency budget cashflow, aging accounts receivables and payments, and reducing personnel hours related to collection activities.

PM 10,300 Encumbrance Policy Update

Releasing outstanding encumbrances: No later than June 1st of each year, state agencies must review and release unliquidated encumbrances more than three years old.

Justification requests will be considered by submitting new form GL_F017 Open Encumbrance Extension Justification Request to the Director of the Budget with notification to the Central Responsibilities Team.

Internal Control Training Topics

-Contingency Planning (CP)

Agency COOP documented and tested, Employee Awareness, Data backup, Job Descriptions complete and available, Cross training

-Physical and Environment Protection (PE)

Capital Asset Policy review, Agency inventory policy or processes, Agency Accessibility and Security

-Encumbrance Cleanup (AU)

Agency training and tips to prepare for PM 10,300 changes

ICC Website Updates

- Assessment category CHART
- 2022 Agency Risk Assessment Questions
- 2022 Risk Assessment PowerPoint for review
- U.S. Government Accountability Office –
Standards for Internal Controls Information

Internal Controls and Compliance Team (ICC) Email – OARInternal.controls@ks.gov

Thanks for attending!

