

Introducing The General Ledger Review System

*Improving workload and
accountability*



Brought To You By:

- General Ledger Review Task Force

A&FS

Current Members:

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GL Review v. Financial Analysis

- GL Review



- Certify the validity of charges and credits appearing in the ledger

- Financial Analysis



- Examination of accounts and funds, their elements and relations
 - Trends - significant changes during/between periods
 - Comparisons - between elements during the period
 - Ratios - comparing the relationship between two elements

Why We Did It

To respond to your requests for:

Flexibility

Many Options:

- Annotation
- Auto-Annotation
- Statistical Sampling
- Single/Multiple Reviewers
- Full Review
- Paper-Based

Workload Reductions

Save Time:

- Review During Month
- Automatic Review
- Review only a Sample
- Review Documents or line-items
- Best Practices for Payroll and Extramural

Accountability

Stewardship:

- Electronic Certification

GL Review – Basic Flow

Assign a Plan Manager

Create Review Plan(s)

Review Ledgers

Finalize Review



Plan Manager

You may have more than one Plan Manager

The Plan Manager is set up in your unit



Creates Review Plans

Records reviewers

Assigns primary reviewers

Selects options (e.g., Auto-annotation)

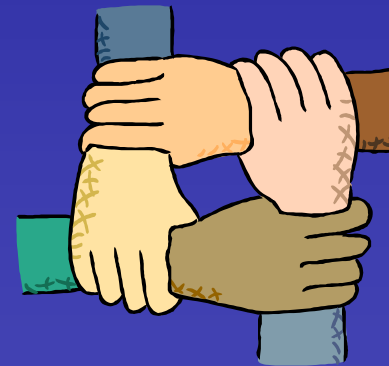
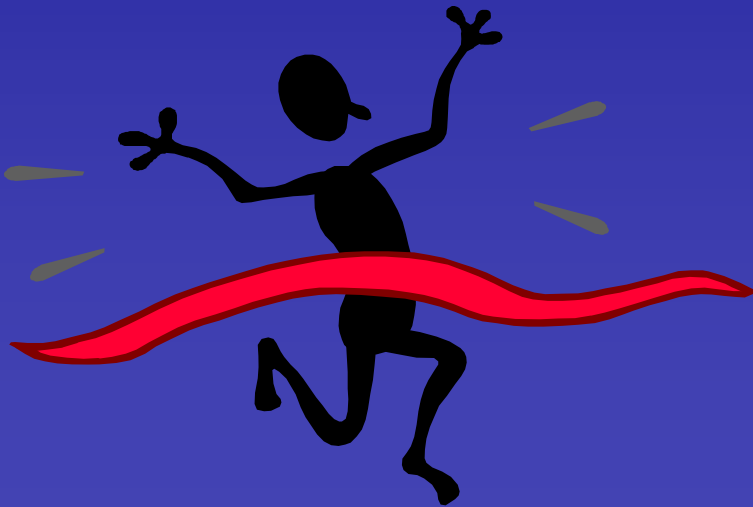
Ensures all accounts are assigned to a plan



Reviewers

Primary reviewers ensure their monthly reviews are complete

Reviewers can assist other reviewers



Creating a Review Plan

Begin with your organization



Department of Exobiology

EXOB
Joan

MARS

Jane
Acct #1

John
Acct #2

Mary
Acct #3

Creating a Review Plan

Consider Org Structure for Auto-Annotation

Auto-Annotation

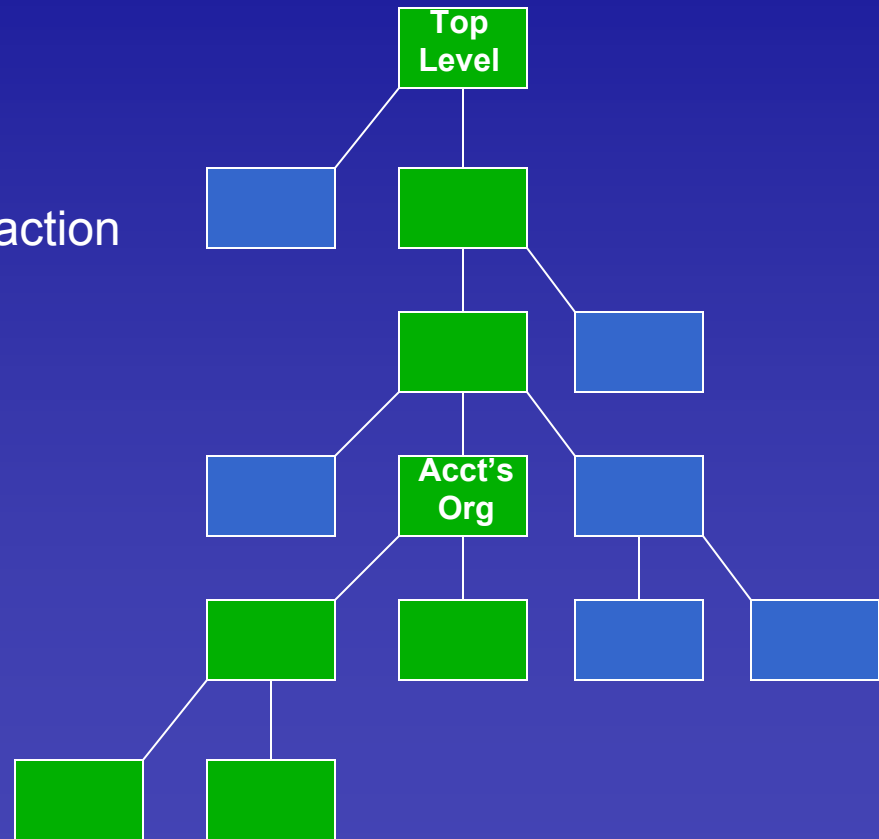
Requires same org structure

Approvers primary DaFIS org is either

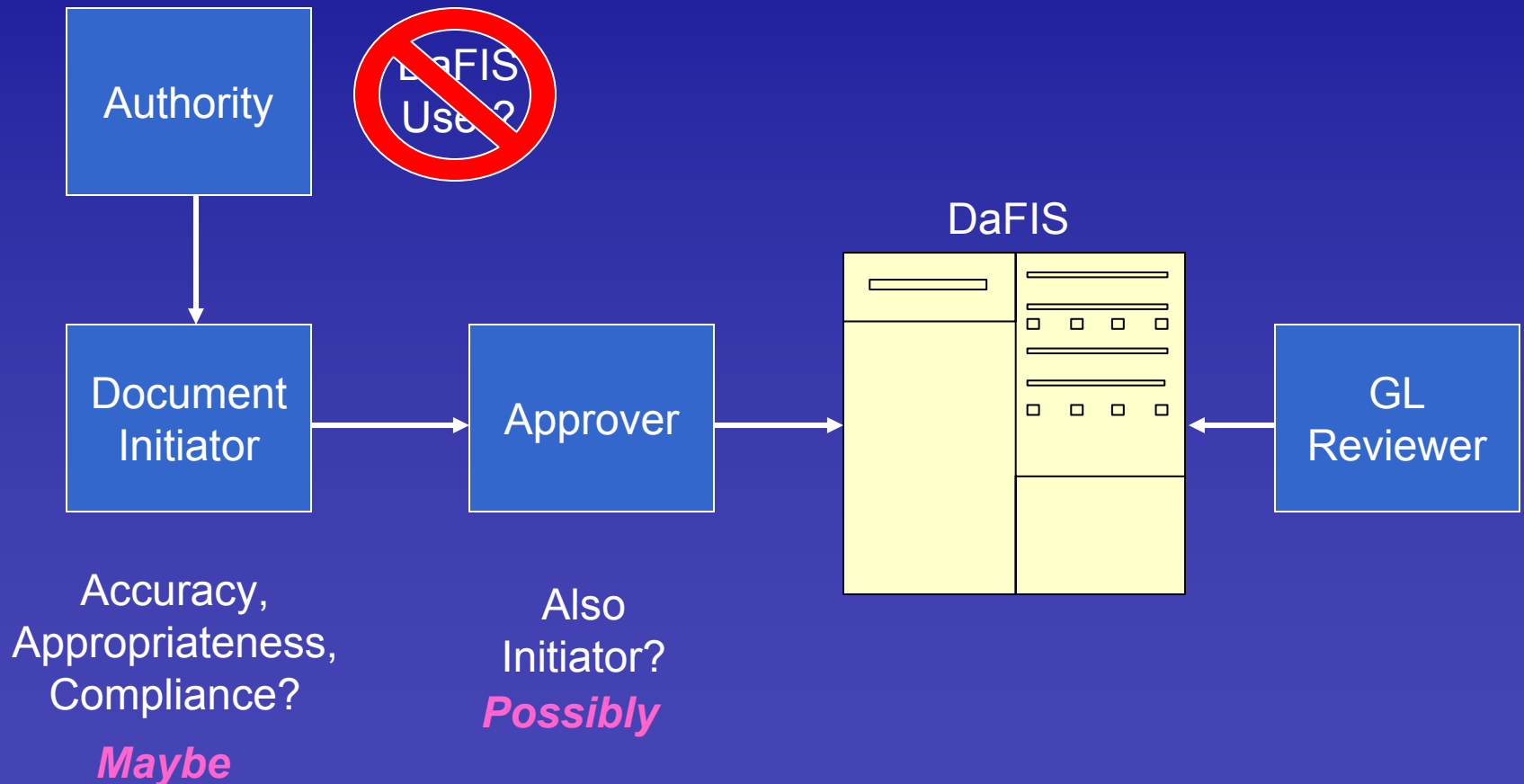
- directly above the org or the transaction
- OR anywhere below

Example:

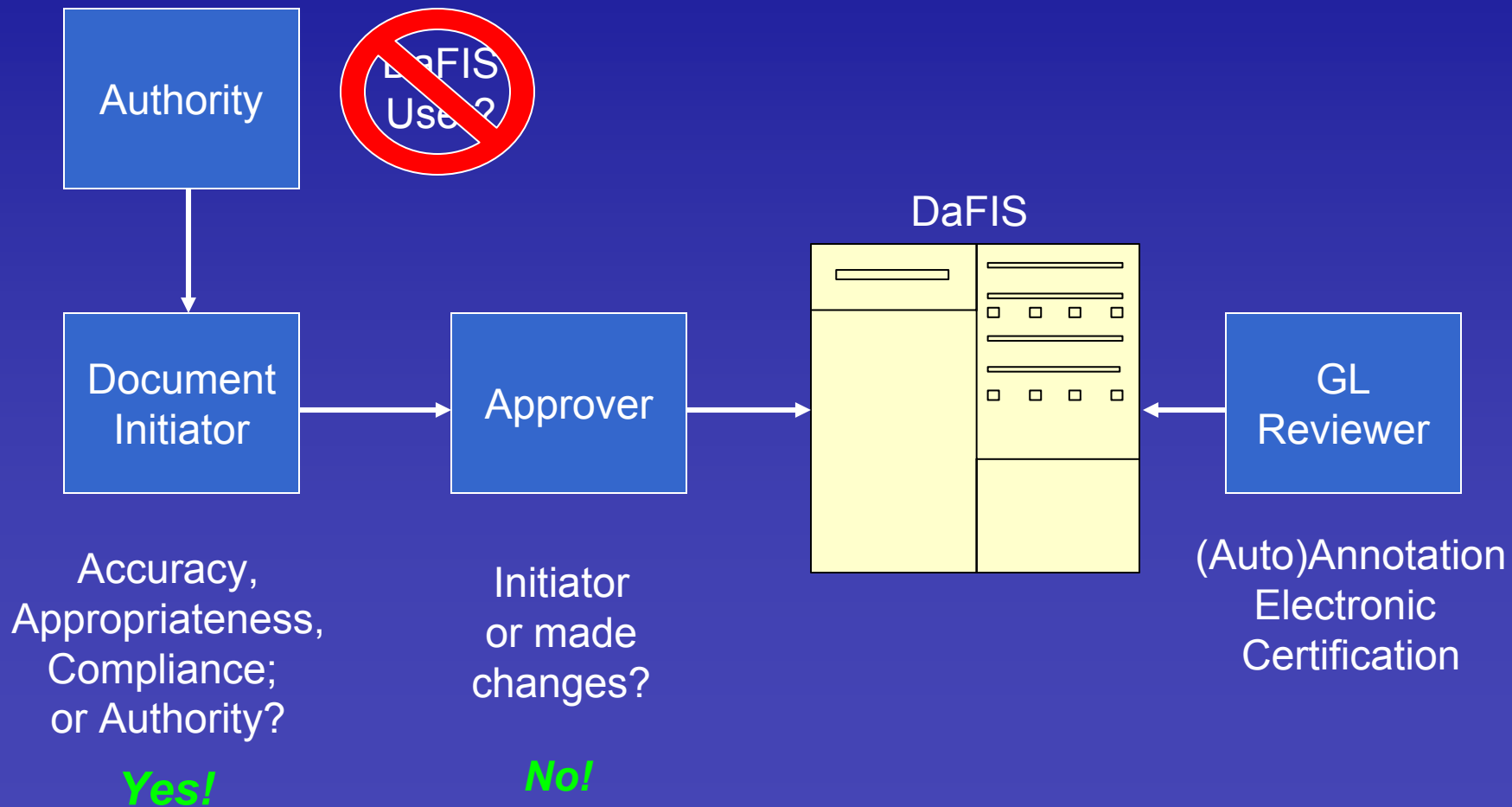
*If a transaction has an account with the organization (Acct's Org), users with a primary organization shown in **green** would count as valid approvers*



Separation of Duties Without Auto-Annotation



Separation of Duties With Auto-Annotation



Auto-Annotation

Certification of Document Initiators

Auto-Annotator Certification - Microsoft Internet Explorer

Auto Annotator Enabled

I, John W Gregg, have the authority to and do certify that:

- All persons initiating documents (i.e., DaFIS Document Initiators) subject to Auto-Annotation are properly trained and will ensure that the documents they create are accurate, appropriate and in compliance with all applicable policies, regulations, laws, restrictions, and terms & conditions. DaFIS Document Initiators will determine appropriateness and compliance through personal knowledge of either:
 1. all applicable policies, regulations, laws, restrictions, and terms & conditions; or,
 2. the authority of the person requesting the transaction, who can be expected to know appropriateness and compliance.
- All persons approving documents in DaFIS will ensure that the documents comply with all applicable policies, regulations, laws, restrictions and terms & conditions.

References:
[PPM 330-11, Separation of Duties](#)
[DaFIS Accountability and Business Rules User's Guide](#)

[GL Review Feedback Form](#)

Please send us any feedback you have on this application or the ledger review process.

Annotator & Auto-Annotation



Appears at beginning of every transaction line-item



will be  for transactions that were Auto-annotated



Click for **valid**.



becomes



certifying the validity of the charge or credit



Click for **invalid**.



becomes



if completely invalid



if correction indicated



if a valid line item requires follow-up



Click to add a note – it becomes



Benefits of Statistical Sampling

General Ledger Review Example



Department of Exobiology
1,500 line-items < \$2,500

Number of Line-items to Review:

Full Review – 1,500

Sample by Account - 436

Sample by Master Org - 186

EXOB
1,500 (186)

Jane
Acct #1

700 (163)

MARS

John
Acct #2

500 (149)


Mary
Acct #3

300 (124)

Reviewers

Certify the validity of charges of credits

Electronic Certification (Paper-based)

 **Certification Form**
DaFIS Decision Support >> Ledger Review >> Certification Form

I, Lia R. Scott, have reviewed all the transactions in the DaFIS Decision Support Transaction Listing report (PDQ2) for:

Master Organization	3-ACCT	ACCOUNTING & FINANCIAL SVCS
Plan	My paper review plan	
Review Type	Paper-Based, Full Review	
Certification ID	2	
Fiscal Period	November, 2003	
Accounts	ACCS	ACCS
	6620640 - CASHIER'S OFFICE ACCTG & FINANCIAL SVCS	6620643 - CASHIERS OFFICE PROFESSIONAL DEVELOPMENT
	6620641 - CASHIER'S OFFICE FEE INST PMT	6620644 - A&FS CASHIER'S OFFICE DCA
	6620642 - CASHIER'S OFFICE SALE SURPLUS	

I certify the validity of the charges and credits to these accounts as required by UC Davis Policy and Procedure Manual Section 330-11.

Reviewers	Lia R. Scott (LIASCOTT)
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Pilot Testing

- 25 departments (57 people) using system since April 2004
- Average 60% savings in review time
- Comments:
 - “It saves time, but also makes good sense. The old way was cumbersome and out of date. This method covers all of the requirements in a sensible, easy format.”
 - “The auto-annotation is absolutely wonderful, and the ability to review your ledgers and mark annotations is the biggest asset. A real time saver! There is so much to like, the better question is what don't I like.”