

Plan overview

The purpose of this plan is to identify and set forth actions for the Administrative Services Division (ASD) Finance Section to ensure that money moves in and out of the agency efficiently and is reported accurately.

Though there are certainly great challenges ahead, the opportunities for profoundly positive change are abundant. This plan's recommendations are designed to:

- Increase the knowledge, skills, and abilities of the Finance Section staff.
- Eliminate all material deficiencies in our financial reporting.
- Ensure that year-end accounting transactions are recorded in the proper accounts and in the proper systems.

The recommendations contained in this will result in fully trained staff, accurate financial reporting, and complete reconciliation of all accounts by July 1, 2019. Implementation of this plan will enhance our financial reporting internally and externally so we can meet the demand for reliable information in the ever-changing environment of state government.

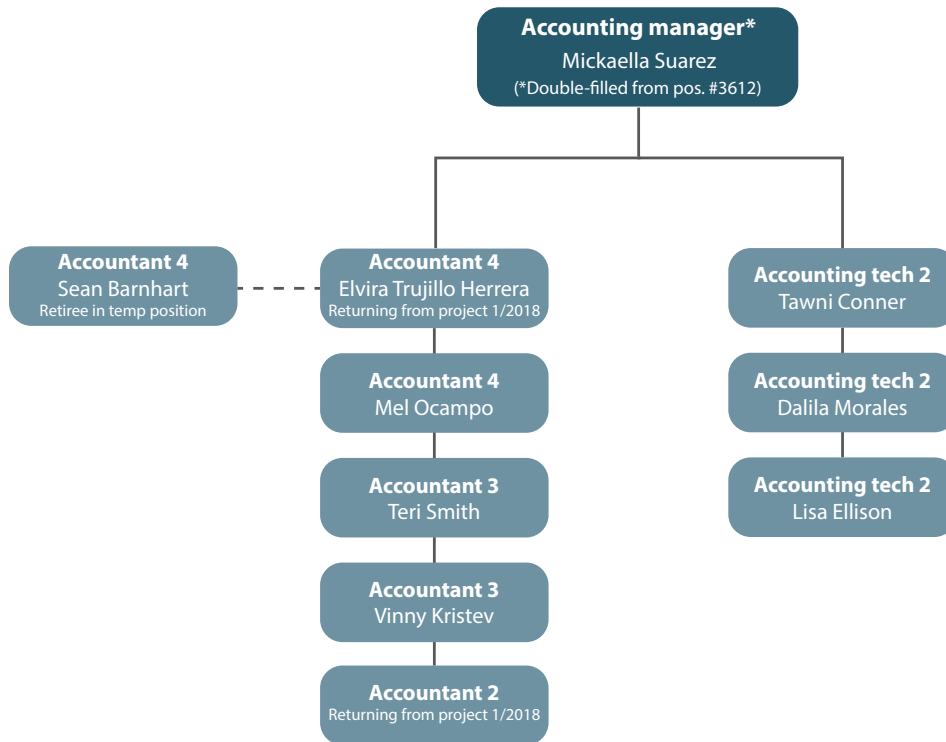
Strategic initiatives:

- Create a permanent accounting manager position.
- Fully staffed teams.
- Align the accounting and budget structures.
- Develop desk procedures for year-end closing activities.
- Develop and implement a new cost allocation system.
- Provide training for staff.
- All reconciliations completed and reviewed timely.

Key challenges in implementation:

- Legislative action needed to approve the establishment of a permanent, full-time-equivalent position for the accounting manager.
- Budget and accounting structure changes can only occur within a small window of time during the budget development process. The next opportunity to make changes will not occur until the budget development process for the 2019–21 biennium.
- Staff knowledge of the activities to related to year-end closing
- Getting fully staffed within the appropriate timeframe. The 2017-19 Governor's budget reduces the Accountant 2 position, one of the Accounting Technician 2 positions, and two Fiscal Analyst 2 positions.
- Need accountant 1 position to allow for succession planning for the accountant classification series.

2015–17 current state



Staffing

The total number of accountant and accounting technician positions in the Finance Section for 2015-17 is an adequate number of staff to support the work that is required by the unit when staff is 100 percent dedicated to finance-related activities.

We have one of the Accountant 4 positions dedicated to the Core Systems Replacement (CSR) Project through December 31, 2017. Once the position returns to the Finance Section, we will have two senior level accountants performing year-end activities, conducting reviews of reconciliations, and available to provide support and training to other staff.

The Accountant 2 position has been vacant for approximately a year. The person in this position was shifted, temporarily, to the CSR Project to assist with the end of Rollout 3 and all of Rollout 4. The additional accounting expertise and experience are needed because the primary functions being implemented in Rollout 4 are associated with finance activities. We conducted two open, competitive job rotation recruitments to fill the position. We received only a couple of applications in response, and none of those applicants had the experience needed to work at an Accountant 2 level.

The accounting manager position was eliminated during the 2013 Regular Session as part of required administrative reductions. Shortly into the 2015–17 biennium, the agency determined that Finance needed an individual with an accounting background in managerial role to support the work of our accounting team. Leadership decided to establish a double fill on our procurement manager's position. The ASD administrator has been working closely with Legislative Fiscal Office (LFO) staff to determine the best way to get a permanent position established.

Actions taken

- To assist with staff vacancy and dedication to the CSR Project, a retired DOR senior accountant was temporarily rehired to assist reconciliations.
 - All reconciliations have been completed and reviewed.
- Year-end training and assignments are in progress.

Work in progress

- This will be the last year that financial information will be generated from two systems (ITA and GenTax). Finance functions are part of Rollout 4 of the CSR Project, which is schedule to go live November 2017.
- Accounting staff dedicated to the CSR Project will return on January 1, 2018.
- A small workgroup has been put together to look at our current budget, accounting, and cost allocation plans.
- Desk procedures are being developed.
- After the 2017 Regular Session, the ASD administrator will be reaching out to the Department of Administrative Services Chief Financial Officer (DAS CFO) and LFO to come up with an action plan for aligning the budget, accounting, and cost allocation systems.
- Conversations with LFO regarding staffing reductions for 2017–19 are ongoing and we are working closely with LFO to determine the process to establish a permanent, full-time-equivalent PEMD for the accounting manager position.