Master Balance Files Workgroup Topics

## Overview

Our goal is to develop guidance and best practices for agencies to analyze and manage legacy data in preparation for implementation of Florida PALM. Through discussions and comparison of agency practices and needs, the group will:

* Identify and discuss current practices and state of legacy data;
* Develop and share expectations, tools, and guidance for analyzing and cleansing legacy data; and
* Provide input for creating or updating policies and best practices to support standardization of data and processes in Florida PALM.

Participants are asked to evaluate your agency for questions related to legacy data, data management, and future state expectations.

## Notes from May 9, 2023, Session

What is your agency’s process for managing its Master Balance Files?

DOT:

* Relies on their trial balance every month to review all active and inactive GLs.
* They have assigned owners to each GL type - Revenue , Assets etc. who validate the balances and look for atypical balances down to a level.
* When people do corrections, they may not use all the correct data elements which will create additional rows in the master file.
* As far as inactive codes, you cannot get rid of those. You can remove balances from a Fund.
* DOT uses Projects and they go on for many years.
* DOT uses a lot of agency unique object and GL codes.
* They use assets to track infrastructure and many of these use agency unique codes.
* Back in the day, they could do TR11 to clean up balances.

APD asked about the data in the warehouse.

DOH:

* Monitors Trial Balance monthly to review GL balances, BE, Funds and look for atypical balances and inappropriate GL usage.
* Currently they close funds appropriately, but that was not always done.
* DOH understands there is a need for OIT help to clean up.

JAC:

* Historically people did not understand the need to close out properly.
* JAC commented that we were not always taught proper financial reporting.
* For example, when you correct something between OCAs you may have a State Program that is not part of the disbursement programs.
* JAC has concerns that we will have staffing changes before go-live and when we go live, we will have to research it all over again.
* DFS needs a plan to research and correct balances sooner rather than later.
* JAC is hoping to hire someone part time to help with this effort.
* JAC has worked with OIT to close balances in the past.

FDC:

* Asked for help in determining the first step.
* If you start and see a problem, what is the right step to take?
* Which fields do you work on first?
* Is there a proper order?

APD:

* There is no manual on doing this cause we all do things differently. Unless you are working in financial statements, the people who are trying to do the cleanup, aren’t the people working in the trial balance. Suggests that conversations need to be had with each agency’s financial reporting staff.
* APD starts with the TB and goes to the transactions if needed.

DOH: Noted that you have to look at each transaction and each debit and credit.

FWC:

* Starts with the TR08s.
* Sort by Fund/BE/CAT
* Majority will be 0 CAT but receivables and payables will have CAT
* Focuses on the easy stuff first but does payables last.

How is historical data going to be in FLP?

A&A: Data will not stay in FLAIR, it will be completely sunset. We believe the data will be in a data warehouse instead of FLAIR or Florida PALM. Believes there will be an effort to cleanse data and eventually all valid data will hopefully be in that tool.

How is current data managed?

All: Since there are some codes out there that are extremely old, the definitions are purged during the data purges, so we have no idea how to identify what they’re for.

DBPR:

* Everyone is hesitant to put things in a D status, it purges in 18 months, and when it purges you lose the titles.
* Keeps a count of master balance records per GL.
* Will we clean up the C&G master file?
* What will happen to the old titles?
* Noted that the Expansion files do help keep crazy stuff from getting into the system
* With Works and STMS, the ability to pick any code is making problems. It creates a lot of transactions on the back end, and it is hard to catch it sometimes.

DOT:

* Has a lot of local funds.
* The toll facilities are set up as SF 8.
* How will that be converted?
* It is not necessarily valid today, but they will still need it for reporting purposes.

DOH: DOH has 3000 Pcard holders and does not catch it all.

FDC: Created a tool to report discrepancies in the coding to help with the increase in the work that AOD is causing.

JAC: Runs an afternoon report. Auditors stop putting in info at 3:00 and start auditing the users work for the next day.

DOT:

* When you close out a year, FLAIR will create the need for some cleanup.
* TR08 may not have all the data elements so that creates rows that may need to be cleaned up.
* The zero fielding in Property can create data cleanup issues.

FDC:

* Noted that some things you have to clean up with a TR10, you have no other way to do it.
* Depreciation or disposal does not populate every field.
* If they have to fix, there are edits on the TR10 so you have to create a discrepancy.
* There are conflicting edits depending on which GAAFR is being used.
* If you are retiring a fund, you have to update the current use funds for property.
* Location code, ORG code, can cause issues if you did not keep up with property
* Property does get forgotten.
* Property item, when you are reducing the item, you have to reduce from the purchasing fund, but you don’t have all of the information on the screen.

APD: For conversion itself, we have 18 months before data purges.

DOH: We need to know how we can move data we can’t move.

Is there a plan for OIT to work with us?

**Take-away:** A&A will discuss internally and with OIT what the best approach is for this.

DOH:

* There is an issue with TR10s and correlated to FACTS. You can have contract transaction with no category.
* From DOH perspective, all cleanup that can be done is complete.
* Need account codes to be reopened before further clean up can be completed.
* The time-consuming part is opening and closing the codes. The New Accounts has been less willing to work with us.

Is a report besides TB she should look at?

* Schedule of Allotment Balances (SAB) and the Trial Balance (TB)
* SAB shows the expenditures and TB shows the cash.
* DOH uses Departmental and Central Master Balance files.
* FDC asked if they should be going to the GL Master File?
	+ While your trial balance may look perfect, you should still look at the GL master to see where there may still need to be some clean up.
	+ DOH and APD start with TB.
	+ GL Master file does not have a date on it.
	+ The TB will show your TR08 so you know it is prior year.
	+ TR08 does not have all the data elements.
	+ The bigger it is, the more processing time you need.

FDC:

* Noted that post-closing adjustments do not have BE, and that creates a discrepancy.
* For leases this year, it’s a huge issue. Agency data is not mirrored, and we cannot identify the transactions that are for the entries DFS made into the system because they did it as lump sums and as roll-ups. They have to go back and figure it out.

 JAC:

* Has one item that required 4 corrections because people do not understand how the TR10s work, and what data carries to the GLs for the automated side of the transaction.
* When do the data elements flow through and when does it not?
* The task of identifying on a transaction what is active and what is not.
* Confirmed this is a gap in training.

**Suggestion:**

* DFS could help agencies by providing a tool that tells if data elements are active or not.
* DFS used to have the chart of TR and required fields. What carries to the other side?