



## FLAIR and CMS Replacement Project (FCR) SME Workgroup Meetings Meeting Notes and Action Items

### Meeting Details

<b>Process Area</b>	Budget Preparation to Reversion (BUD) – R3
<b>Meeting Date</b>	Wednesday, February 4, 2015
<b>Meeting Time</b>	9:00am – 12:00pm
<b>Meeting Location</b>	Fletcher Building, Room B103
<b>Attendees</b>	Teri Madsen (DFS), Melissa Patino (LAS/PBS), Teresa Brossette (LAS/PBS), <del>Theresa Gagnon (LAS/PBS)</del> , <del>Lavitta Stanford (DOC)</del> , Asheema Vemuri (DCF), Brenda Jacobs (DCF), Mike Wolfe (DCF), Rebecca Evers (DOR), Teri Mann (DOR), <del>Christina Smith (DFS)</del> , <del>Rachael Lieblich, (DFS)</del> , Tim Hsieh (DFS), <del>Tanya McCarty (DFS)</del> , Stanton Beazley (DFS), Melissa Turner (FCR), Angie Robertson (FCR), Deana Metcalf (FCR), Janice Jackson (FCR), Danielle Johnson (DFS)
<b>Meeting Objective</b>	Review and Discuss Standardization Level 1 Business Process Flows
<b>Attachments/ Related Documents</b>	SME Workgroup Meeting Notes and Action Items – BUD – R2 BPS Track Planning – Budget Prep to Reversion 01-21-2015 V1.2 WG edits.pdf BUD Standardization Level 1 (01-21-2015) V1.2 WG edits.pdf

#	Topic	Leader	Allotted Time
1	Welcome <ul style="list-style-type: none"> <li>• Introductions (<i>If new attendees</i>)</li> <li>• Overview of Today's Agenda</li> <li>• Review of Meeting Notes and Action Items</li> <li>• Thoughts from Workgroup Members</li> </ul>	Angie	<b>20 min</b> (9:00am-9:08am)
<b>Notes:</b> The group reviewed open items and action items from the previous meeting.			
2	Review of Process Flow and Narrative	Janice	<b>60 min</b> (9:08am-10:20am)
<b>Notes:</b> The group began with a discussion of updates made to the Draft BUD Standardization Level 1 document <ul style="list-style-type: none"> <li>• In 1.4 Assumptions, a bullet point was added to note that a policy will need to address requirements regarding use of the full accrual or modified accrual accounting basis.</li> <li>• In 1.5 the definitions for Certified Forward and Full Accrual Accounting Basis were updated. The definition of Fiscal Year was updated to match the R2R definition as was the definition of Fund. A definition for Modified Accrual Accounting Basis was also added.</li> <li>• The group noted that while the definitions for Certified Forward and Carry Forward are different, the abbreviations (CF) are the same and may require alteration at a later date. It was also discussed that there is a third type of CF, Carry Forward Appropriations, but it is not defined in the Draft BUD Standardization Level 1 document. While it was noted that this type of CF is more of a “how,” the group expressed interest in having this option available. The group decided to add a definition of Carry Forward Appropriation to the document.</li> <li>• In 1.4 Assumptions, the words “fiscal year” were added to the bullet point discussing full and modified accrual accounting basis.</li> <li>• The group noted that the definition for Obligation is the same as the statute definition but not the accounting definition. However, the group decided that the definition as it is now is suitable for the project's needs.</li> </ul>			



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	<ul style="list-style-type: none"> <li>In BUD 1.9 from the Standardized Process Area Details in the Draft BUD Standardization Level 1 document, a bullet point was added stating “LAS/PBS returns a file of the final 6/30 reversions which is loaded.”</li> <li>In BUD 1.11 from the Standardized Process Area Details in the Draft BUD Standardization Level 1 document, the first bullet point was edited from “education projects” to “educational facilities,” and “obligated” was changed to “expended, contracted, or committed to be expended” to be in agreement with the referenced statute. The second bullet point was edited to include, “...of FCO reversions.” Additionally, “approval/disapproval” was changed to “reversions,” and “Governor’s Office” to “OPB.”</li> <li>In BUD 1.2 from the Standardized Process Area Details in the Draft BUD Standardization Level 1 document, “for the next fiscal year” was added to the end of the first bullet.</li> <li>In BUD 1.3 from the Standardized Process Area Details in the Draft BUD Standardization Level 1 document, a statement was added indicating that the final approved amendment is reflected in LAS/PBS, and an integration point was added on the process flow.</li> <li>In BUD 1.5 from the Standardized Process Area Details in the Draft BUD Standardization Level 1 document, verbiage was added to align with 1.4 that “any new budget code values must be established in order to load budget balances and incur transactions.”</li> <li>In BUD 1.6 from the Standardized Process Area Details in the Draft BUD Standardization Level 1 document, a bullet was added to say, “Entities may also record projected expenditures to allow for monitoring against actuals.”</li> <li>In A1 and A4 under the Accounting Events section of the Draft BUD Standardization Level 1 document, verbiage indicating specifics to “General Revenue” and “Trust Funds” was removed.</li> <li>In A3, “Certified Forward” was changed to “Carry/Certified Forward Entries.”</li> <li>In R2 from the Reporting section of the Draft BUD Standardization Level 1 document, the audience was amended to include OPB, Legislature, and Agency.</li> <li>In R3 from the Reporting section of the Draft BUD Standardization Level 1 document, the audience was changed to only Agency.</li> <li>In R4 from the Reporting section of the Draft BUD Standardization Level 1 document, “Agency” was added to the audience.</li> <li>In R5 from the Reporting section of the Draft BUD Standardization Level 1 document, “Legislature” was added to the audience.</li> <li>In R6 from the Reporting section in the Draft BUD Standardization Level 1 document, the audience was amended to include Legislature and remove “budget and finance staff.”</li> <li>In C3 and C4, Section 4 Control Points from the Draft BUD Standardization Level 1 document, the word “monthly” was removed.</li> <li>In C5, “Carry and” was added to “...certified forward.” Additionally, in C5, “...in addition, amounts could be disallowed by OPB” was added to the end of the verbiage.</li> </ul>		
<p>It was discussed that a desired future enhancement includes the ability to capture original and final estimates and actuals for revenue and expenditures to prepare the CAFR Budgetary Comparison Schedules.</p> <p>“Precision of revenue and expended projections,” and “Unfunded budget” were added to the KPIs.</p>			
<b>Break</b>			<b>10 min</b> (10:20am-10:30am)
<b>Icebreaker</b>		Angie	<b>5 min</b> (10:33am-10:38am)



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#	Topic	Leader	Allotted Time
2	Review of Process Flow and Narrative ( <i>Continued</i> )	Janice	<b>75 min</b> (10:38am-11:50am)
3	Close Meeting • Action Items and / or Homework	Angie	<b>10 min</b> (11:50am-12:00pm)

**Notes:**

This is the last Level 1 meeting for the Budget to Revision (R3) process area.

Action Items			
Action Item #	Description of Item	Assigned To	Due Date
1	Add a definition for Carry Forward Appropriations	Teresa Brossette	2/9/15
2	Add definition for Cash Basis Accounting	Janice	2/9/15
3	Add definition for Capital Improvement Plan (CAP)	Janice	2/9/15
4	Research which agencies do not do allotments and, for those that do, how are the allotments posted	Stanton	Level 2
5	Add an external systems icon to the Process Diagram	Janice	2/9/15
6	Confirm accounting entries for estimated revenue and estimated expense	Tim	2/9/15
7	Add definition for CAFR	Janice	2/9/15
8	Add "OPB CF Memo" to 1.8 – 1.11	Janice	2/9/15
9	Add "LBR Instructions" to 1.1, 1.2, and 1.4	Janice	2/9/15