Financial Management - Asset and Liability Management

Welcome to the Enterprise Applications Due Diligence Survey! Your thoughtful response to this survey will help the Commonwealth to gather information to evaluate potential opportunities to re-engineer and re-solution common processes in the Commonwealth. Your input and information is vital for this project's success. Your response is due in five business days. To produce the most successful response, please read these instructions thoroughly.

Please answer the survey questions as fully as possible using existing policies, procedures, systems, data and professional experience. If you cannot answer a question using these resources, you are not expected to go to unusual lengths or use untested methods to gather information. Simply indicate, where possible, that the information is not available.

If your response does not fit into the space available or you have other information that you would like to provide, please contact Bob Haugh, Deputy Project Manager, (William.haugh@vita.virginia.gov, 804/344-8790) for assistance.

If you cannot complete the survey in one sitting, you can save the work you have already entered. Pressing the "Next" button at the bottom of each page both moves you to the next page and auto-saves each page as you complete it. Note that the survey page you are working on will not be saved until you click "Next," so you must click "Next" when you have finished the page if you have to stop and return later. When you re-enter the survey through your e-mail link, you will be returned to where you left off.

If data is not readily available or if you have to do some research to fully complete the survey, you can skip questions and come back to them. Please complete the survey to the best of your ability and press the "Submit" button to store your survey in the survey database. You can come back to your survey through your e-mail link and change your answers if the data becomes available. You are free to edit your submitted survey until we close the survey site. Please remember that every time you edit your survey after the first submission, you must press the "Submit" button again to record your changes. (Clicking the "Next" button will not auto-save pages when you are editing a previously submitted survey. Simply press "Submit" again.)

Thank you. We greatly appreciate your participation!

This document contains respondents between 1 and 40 inclusive.

Respondent 1 Submit date: May 11, 2005 E-mail address: ray.ratke@co.dmhmrsas.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Central Office - Richmond	1	$ 4,000	$ 250
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly	5	0
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ◉ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

All

8. Please list up to five opportunities for improvements in the Petty Cash process.

N/A

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ◉ Yes
- ○ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

CARS, FMS

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

150 hours per week (7 employees)

12. What elements of the CMIA process work well?

All

13. Please list up to five opportunities for improvements in the CMIA process.

Overly restrictive in considering low interest rates at the current time.
Overly detailed reporting by FIPS codes for current year and projected for upcoming year.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

None

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

○ Yes

◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

manual process

19. What elements of the Inventory-Consumable process work well?

All

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

N/A

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

All

41. Please list up to five opportunities for improvements in the Captial Assets process

N/A

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

All

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

N/A

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

N/A

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	N/A			
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	.5
Band - 3	
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	.5

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

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60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

None

Respondent 2 Submit date: May 12, 2005 E-mail address: don.blankenship@vdacs.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Washington Building, RIchmond, VA	3	$ 7,300	$ 266
2.	Hong Kong	1	$ 25,000	$ 622
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly	20	0
2.	Monthly	40	0
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ○ Yes
- ◉ No

7. Which elements of the Petty Cash management process work well?

All work well.

8. Please list up to five opportunities for improvements in the Petty Cash process.

Any changes would not be cost effective for such a minor function.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ◉ Yes
- ○ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

FINSYS (Agency financial system) and spreadsheets.

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

About one hour per day to monitor cash flows for each grant and make drawdowns as necessary.

12. What elements of the CMIA process work well?

It minimizes lost interest on funds transferred between governments. Enhances controls over funds by ensuring that excessive drawdowns do not occur.

13. Please list up to five opportunities for improvements in the CMIA process.

Daily reports specific to CMIA are run and alerts posted when drawdowns are needed based on past grant history and days needed to receive funds.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

None: Our consumable inventories are immaterial per DOA reporting schedules.

2.

Only Fixed Assets are inventoried for Financial Purposes using FAACS.

3.

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4.

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5.

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15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

○ Yes

◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

None Needed

19. What elements of the Inventory-Consumable process work well?

Since our consumable inventories are immaterial, each unit manages their inventories as they see fit. Laboratories know their usage patterns and keep a safety stock of reagents etc. on hand and replace them as needed.

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

None

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

Works well.

41. Please list up to five opportunities for improvements in the Captial Assets process

None.

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

Works well.

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

None.

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	.1
Band - 5	.1
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 3 Submit date: May 12, 2005 E-mail address: kathleen.thoman@nvtc.dmhmrsas.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Cashier's Office	1	$ 4,500	$ 33
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly	38	30
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- (●) Yes
- ( ) No

4. Please provide the names of the automated systems used for managing petty cash.

FMS

5. Does your Agency use a manual system to support the management of petty cash?

- ○ Yes
- ◉ No

6. Is this manual system standard at all Agency locations?

- ○ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

all

8. Please list up to five opportunities for improvements in the Petty Cash process.

automation of local check write

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Office Supplies

2.

Food/Dietary supplements/ supplies

3.

housekeeping supplies

4.

personal care supplies

5.

medical supplies

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

- (●) Yes
- ( ) No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	Peachtree	inventory balances, inventory costs, issues & costing, reporting
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

19. What elements of the Inventory-Consumable process work well?

all

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ( ) Yes
- (●) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ◉ Yes
- ○ No

33. Which items are they?

1.

Items with a cost between $1,500 & $4,999 for Medicaid purposes our capitalize limit is lower

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

all

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	.2
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- ○ Yes
- ○ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 4 Submit date: May 13, 2005 E-mail address: david.mawyer@wsh.dmhmrsas.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Cashier's Office/Info Center/PSR	1	$ 30,000	
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly	900	60
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- (●) Yes
- ( ) No

4. Please provide the names of the automated systems used for managing petty cash.

Excel and Quicken. Data from Quicken used to post to FMS

5. Does your Agency use a manual system to support the management of petty cash?

- (●) Yes
- ( ) No

6. Is this manual system standard at all Agency locations?

- (●) Yes
- ( ) No

7. Which elements of the Petty Cash management process work well?

Ease of approval and processing for Patient Program activities; able to make salary adj/corrections quickly so that employee receives correct pay on pay date

8. Please list up to five opportunities for improvements in the Petty Cash process.

none

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ( ) Yes
- (●) No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

drugs

2.

materials and supplies

3.

fuel oil/gas

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

○ Yes

◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

Drugs by year-end count (narcotics have a manual perpetual inventory)
Materials and supplies are in FMS inventory system which is perpetual
fuels measured at year end

19. What elements of the Inventory-Consumable process work well?

-electronic requisition is used for materials and supplies with central issue point
-pharmacy has next day delivery of orders
-consumables are routine in nature to our operations not requiring a major investment in systems (for materials and supplies)

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

-SWAM requirements are too restrictive
-reduce pharmacy inventory by increased control through electronic medical record to interface to automatic order system and pharmacy inventory system

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ◉ Central user
- ○ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ○ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ○ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

provides basic required financial information

41. Please list up to five opportunities for improvements in the Captial Assets process

-needs to be more user friendly in terms of changes
-scope changes have reduced amt recorded; however, other requirements to track/inventory medical equip (as an example) require development or other applications to monitor those specific needs; in essence, there needs to be more agency flexibility

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ◉ Yes
- ○ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

accumulates necessary financial reporting elements

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

none

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

none

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	2.3
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- (●) Yes
- ( ) No

Comments

DEA/Board of Pharmacy requirements have to be considered for Pharmacy

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

none

Respondent 5 Submit date: May 13, 2005 E-mail address: william.hawkins@svtc.dmhmrsas.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Bank of Southside VA	1	$ 10,000	
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly	23	0
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- (●) Yes
- ( ) No

4. Please provide the names of the automated systems used for managing petty cash.

Mitchell Humphrey FMS II and Quicken Financial Software

5. Does your Agency use a manual system to support the management of petty cash?

- ( ) Yes
- (●) No

6. Is this manual system standard at all Agency locations?

- ( ) Yes
- ( ) No

7. Which elements of the Petty Cash management process work well?

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ( ) Yes
- (●) No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Office Supplies, Carpentry, Electrical & Maintenance, Laundry

2.

Medical Supplies, Pharmacy Supplies, Adaptive Feeding

3.

Personal Care Items, Linen, Housekeeping, Food Supplies

4.

Clothing, Forms, Household, Arts & Crafts, Janitorial

5.

Laboratory Supplies, Educational Supplies, Repair parts

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

◉ Yes

○ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	Mitchell Humphrey FMS II	Orders, issues & receipts
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

19. What elements of the Inventory-Consumable process work well?

All

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- (●) Yes
- ( ) No

33. Which items are they?

1.

Assets with a value of at least $1,500

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

All

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- (●) Yes
- ( ) No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	Controllable	Asset valued between $500 - $1,499	Access Database	
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	Yes
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ◉ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

All

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

None

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	.5
Band - 3	
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 6 Submit date: May 13, 2005 E-mail address: jane.mccroskey@mrc.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Main Office	2	$ 4,500	$ 200
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly	5	0
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ( ) Yes
- (●) No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- (●) Yes
- ( ) No

6. Is this manual system standard at all Agency locations?

- (●) Yes
- ( ) No

7. Which elements of the Petty Cash management process work well?

Controlled process, requires review and approval of Accounting Manager, used only when necessary.

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- (●) Yes
- ( ) No

10. What automated systems or manual processes does your Agency use to handle this requirement?

Manual tracking via spreadsheets, CARS system for deposit and payment

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

8-10 hours per month

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

Lengthen time from deposit to disbursement to 5-7 business days.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Marine Supplies

2.

Office Supplies

3.

Computer supplies

4.

Electronic supplies

5.

Law Enforcement supplies

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

- ○ Yes
- ◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

Physical inventory, manual records, pricing from payment records

19. What elements of the Inventory-Consumable process work well?

Because of level of inventory, agency has been exempt from reporting to DOA for the last several fiscal years.

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

New web based FAACS system is user friendly. Ability to download information.

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

N/A

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	.2
Band - 5	.1
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 7 Submit date: May 13, 2005 E-mail address: patrick.wilson@dce.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Richmond	1	$ 2,400	$ 25
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly	2	0
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ( ) Yes
- (●) No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- (●) Yes
- ( ) No

6. Is this manual system standard at all Agency locations?

- (●) Yes
- ( ) No

7. Which elements of the Petty Cash management process work well?

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ( ) Yes
- (●) No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

- ○ Yes
- ◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

19. What elements of the Inventory-Consumable process work well?

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ◉ Yes
- ○ No

33. Which items are they?

1.

Equipment $2,000.00 and greater are controlled in FAACS

2.

$50 for nonconsumable items in the schools.

3.

Equipment $500 and greater for federal grants.

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 8 Submit date: May 13, 2005 E-mail address: david.vonmoll@doa.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Dept of Accounts	1	$ 3,000	$ 20
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly	10	5
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- (●) Yes
- ( ) No

4. Please provide the names of the automated systems used for managing petty cash.

Quicken

5. Does your Agency use a manual system to support the management of petty cash?

- ○ Yes
- ◉ No

6. Is this manual system standard at all Agency locations?

- ○ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ◉ Yes
- ○ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

Manual - Drawdowns (for service bureau customers) are coordinated with planned expenditures.

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

Agency-level - Minimal

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

N/A

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

- ○ Yes
- ◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

N/A

19. What elements of the Inventory-Consumable process work well?

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- ○ Yes
- ○ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 9 Submit date: May 13, 2005 E-mail address: robert.young@trs.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Operating	1	$ 2,500	$ 10
2.	Risk Management	1	$ 75,000	$ 15,000
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly	42	147
2.	monthly	10	0
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- (●) Yes
- ( ) No

4. Please provide the names of the automated systems used for managing petty cash.

Quicken

5. Does your Agency use a manual system to support the management of petty cash?

- (●) Yes
- ( ) No

6. Is this manual system standard at all Agency locations?

- (●) Yes
- ( ) No

7. Which elements of the Petty Cash management process work well?

All of them.

8. Please list up to five opportunities for improvements in the Petty Cash process.

The process works fine.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- (●) Yes
- ( ) No

10. What automated systems or manual processes does your Agency use to handle this requirement?

Banks provide Treasury with a bank account float report which analyzes average disbursement float and is sent to us monthly. Treasury applies the General Account interest rate and transmitts this information to Department of Accounts which is responsible for the CMIA process.

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

1 per month.

12. What elements of the CMIA process work well?

Banks providing needed float information works well.

13. Please list up to five opportunities for improvements in the CMIA process.

Department of Accounts is primarily responsible for this process and Treasury is only provides a minimal amount of information.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

none

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

- ○ Yes
- ◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

N/A

19. What elements of the Inventory-Consumable process work well?

N/A

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

N/A

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

no comments

41. Please list up to five opportunities for improvements in the Captial Assets process

no comments

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- (●) Yes
- ( ) No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	investments	track individual investments by type and by project/activity	investment accounting	third-party investment accounting system
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	No
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ◉ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

no comments

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

no comments

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- (●) Yes
- ( ) No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

We use CARS which has a separate general ledger account for deferred revene.

54. Is this accounting provided by an automated system?

- (●) Yes
- ( ) No

55. Please identify this system.

CARS

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

long-term debt of the Commonwealth and several of its debt-issuing authorities

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	long-term debt	track debt by debt issuer and individual bond issues	internally developed debt database	Access database
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	Yes
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	.2
Band - 4	.5
Band - 5	.3
Band - 6	.3
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- (●) Yes
- ( ) No

Comments

There are specific statutes regulating the accounting for debt and investments. Based on the nature of the re-enginerring these may have to be addressed/changed.

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

None

Respondent 10 Submit date: May 16, 2005 E-mail address: jgargasz.dma@state.va.us

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Challenge Program, Virginia Beach, VA.	1	$ 5,000	$ 3,850
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	every 45 days	12	0
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ◉ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

ability to secure goods or services immediately when there is a short lead time and the abiltiy to provide tempoarary travel advances for travel that is not planned but required by the Federal Government.

8. Please list up to five opportunities for improvements in the Petty Cash process.

Maintain a statewide banking relationship that would provide each agency with a sub account, this would do away with the need for each agency to have a sparate bank account.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Cleaning and Janitorial supplies in the armories

2.

3.

4.

5.

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

○ Yes

◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

Manual counts

19. What elements of the Inventory-Consumable process work well?

None

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

None

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ○ Central user
- ◉ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ◉ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ◉ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

Determining cost and auditabilty.

39. Please list up to five opportunities for improvements in the Captial Assets process

Better coordination of what the Feds want reported as capital assets.

40. Which elements of the Capital Asset accounting process work well?

None

41. Please list up to five opportunities for improvements in the Captial Assets process

None

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

Annual reporting

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

None

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- (●) Yes
- ( ) No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

None

54. Is this accounting provided by an automated system?

- ( ) Yes
- (●) No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

None

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	None	none	none	none
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	.1
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- (●) Yes
- ( ) No

Comments

NGB Equipment regulations

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

None

Respondent 11 Submit date: May 16, 2005 E-mail address: jim.bowen@dof.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Charlottesville	1	$ 7,100	$ 3,000
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly	10	0
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ( ) Yes
- (●) No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- (●) Yes
- ( ) No

6. Is this manual system standard at all Agency locations?

- (●) Yes
- ( ) No

7. Which elements of the Petty Cash management process work well?

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ( ) Yes
- (●) No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

office equipment

2.

fleet

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

- (●) Yes
- ( ) No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	IMS	inventory
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

19. What elements of the Inventory-Consumable process work well?

Tracks inventory by person responsible's SSN

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ( ) Yes
- (●) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ◉ Yes
- ○ No

33. Which items are they?

1.

Highly pilferable items that we want to control that fall under the state's $5,000 threshold for FAACS

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	1.0
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- ○ Yes
- ◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 12 Submit date: May 16, 2005 E-mail address: dennis.johnson@governor.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	1111 East Broad Street	1	$ 2,500	$ 50
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly		
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ○ Yes
- ◉ No

6. Is this manual system standard at all Agency locations?

- ○ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

n/a

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

○ Yes

◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

n/a

19. What elements of the Inventory-Consumable process work well?

n/a

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

n/a

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ◉ Central user
- ○ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ○ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ○ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

n/a

41. Please list up to five opportunities for improvements in the Captial Assets process

n/a

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ○ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	n/a			
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	
Band - 5	.3
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- ○ Yes
- ◉ No

Comments

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 13 Submit date: May 16, 2005 E-mail address: jennifer.cavedo@dhr.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Petersburg	1	$ 3,000	$ 37
2.	Richmond change fund	1	$ 30	$ 0
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly		
2.	weekly		0
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ○ Yes
- ◉ No

7. Which elements of the Petty Cash management process work well?

simple, immediate access

8. Please list up to five opportunities for improvements in the Petty Cash process.

Electronic system that prints check and summarize reports by time, cost code. Allow more use for truly small purchases without regard to the procurement process, eva requirements or SWAM.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ◉ Yes
- ○ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

Excel and federal smartlink to calculate the amount of federal funds to draw down to meet requirements of CMIA as interpreted in the CAPP Manual.

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

4 hours per month

12. What elements of the CMIA process work well?

Routine process.

13. Please list up to five opportunities for improvements in the CMIA process.

Our agency doesn't meet the criteria for a major program, therefore, without the CAPP requirement we could potentially be more efficient by drawing federal funds after month end reconciliations.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

none

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

○ Yes

◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

none

19. What elements of the Inventory-Consumable process work well?

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

audit trail

41. Please list up to five opportunities for improvements in the Captial Assets process

More user friendly data entry, fewer keystrokes, easier search feature.

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

User friendly data entry. On demand reports to track copier lease expirations. Raise threshold for required tracking of leases.

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- (●) Yes
- ( ) No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

Not tracked. Download of transactions put into Excel and reviewed to meet financial reporting requirements.

54. Is this accounting provided by an automated system?

- ( ) Yes
- (●) No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

Non state agency grants

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	Non state agency grants	appropriated grants to non state agencies	receive applications, approve, prepare for payment	
2.	Historical grants	appropriated grants	review for compliance,same as above	
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	Yes
2.	Yes
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	.4
Band - 5	
Band - 6	.2
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 14 Submit date: May 16, 2005 E-mail address: jcvandd@abc.state.va.us

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	305 retail locations throughout the state (change fund)			$ 350
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly		
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ◉ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

Cash and deposit reconciliation through POS cash registers at the ABC store level. Management of inventory, reconciliations, etc.

8. Please list up to five opportunities for improvements in the Petty Cash process.

Scanning of inventory receipts at the store level (technology already purchased).

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Equipment

2.

VITA assets

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

◉ Yes

○ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	Supply/Equipment System	Supply Distribution, Equipment Tracking
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

19. What elements of the Inventory-Consumable process work well?

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- (●) Yes
- ( ) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- (●) Yes
- ( ) No

Comments

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.	Point of Sale System	Tracks receipts of alcohol inventory and sales
2.	Product & Warehouse Management	Tracks detailed inventory elements and movement from vendor, warehouse & stores.
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- (●) Yes
- ( ) No

25. Does your Agency separately identify inventory shrinkage costs?

- (●) Yes
- ( ) No

26. Does your Agency purchase the items for resale, produce them, or both?

- (●) Purchase
- ( ) Produce
- ( ) Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ( ) Yes
- (●) No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ( ) Yes
- ( ) No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ( ) Yes
- ( ) No

30. What elements of the Inventory-Goods for Resale process work well for you?

Accurate tracking of inventory movement from vendors, through the warehouse, to in-transit to 300+ retail stores. The Point of Sale and Warehouse Management systems track inventory in bottles and convert to bottles when interfaced to the financial system.

31. Please list up to five opportunities for improvements in the Goods for Resale process.

None, systems work well together.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- (●) Yes
- ( ) No

33. Which items are they?

1.

Equipment purchased by VITA on behalf of ABC

2.

FOR NEXT QUESTION ABC IS EXEMPT FROM FAACS BUT HAD TO PUT SOMETHING IN TO MOVE ON

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

EXEMPT!!!!

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- (●) Yes
- ( ) No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	Credit Card Receipts			Credit Card receipts for merchandise and e-commerce initiatives
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- (●) Yes
- ( ) No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ○ Use LAS as the primary system
- ◉ Use separate system

48. Since your Agency uses a separate system, please identify the system.

PRISM (in-house system)

49. What capabilities does it provide that are beyond LAS capabilities?

It is an integrated system that tracks lease information and terms, rent payments, prompts for key notice dates as well maintenance tracking by each facility. Was developed in-house because off-the-shelf systems did not meet ABC's unique needs.

50. What elements of the Capital Lease Accounting process work well for your Agency?

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- (●) Yes
- ( ) No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

automated process

54. Is this accounting provided by an automated system?

- (●) Yes
- ( ) No

55. Please identify this system.

The CORE enforcement system is date driven. Cash is recognized when received and revenue is recognized during the license period. The system automatically generates the revenue recogniztion in the proper period for general ledger presentation.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

Installment Purchases, compensated absences, line of credit use, taxes payable.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	.1
Band - 4	.1
Band - 5	.1
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- (●) Yes
- ( ) No

Comments

See #48

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.
ABC operates as a non-general fund Enterprise Fund agency. ABC is required by the Code to produce full accrual based financial statements. ABC is unique in that it operates over 300 retail outlets, maintains over $30 million in bailment inventory, and $30 million in owned inventory. In addition, ABC also grants licenses to establishments in Virginia and is statutorially mandated to generate profits and taxes for the Commonwealth. ABC also houses a law enforcement bureau to enforce the laws pertaining to the manufacture, distribution, transportation, sale and consumption of alcoholic beverages.

Respondent 15 Submit date: May 16, 2005 E-mail address: thomasdaley@schev.edu

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	James Monroe Bldg, Richmond, VA	1	$ 200	$ 10
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly		100
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ◉ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

Being able to have it to reimburse for small ticket items less than $25.

8. Please list up to five opportunities for improvements in the Petty Cash process.

None

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Technology - through VITA

2.

3.

4.

5.

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

○ Yes

◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

19. What elements of the Inventory-Consumable process work well?

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ○ Central user
- ◉ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ◉ Yes
- ○ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ◉ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- ○ Yes
- ○ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 16 Submit date: May 17, 2005 E-mail address: roger.bowling@doav.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	5702 Gulfstream Road	1		$ 20
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly	0	100
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ○ Yes
- ◉ No

7. Which elements of the Petty Cash management process work well?

It is a small $200.00 petty cash account. Easily reimbursed.

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ◉ Yes
- ○ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

Our manual process is to deposit Federal funds the same day that we process a grant payment to the contractor with Federal funds and state funds.

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

It is a matter of timing, no additional effort required.

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Aircraft parts

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

○ Yes

◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

periodic physical count

19. What elements of the Inventory-Consumable process work well?

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ◉ Central user
- ○ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ○ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ○ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

All capital assets except navaids are at one location. Also, multiple reports provide beneicial information.

41. Please list up to five opportunities for improvements in the Captial Assets process

Useful life is not always represented accurately by nomenclature codes.

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

Debt service on a VRA-provided loan.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	.4
Band - 5	.2
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 17 Submit date: May 17, 2005 E-mail address: margaret.schultze@dss.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Richmond	3	$ 52,510	
2.	Abingdon	1	$ 1,000	
3.	Arlington	1	$ 1,000	
4.	Danville	1	$ 1,000	
5.	Charlottesville (Continues)	1	$ 500	

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly	0	
2.	Monthly		
3.	Monthly		
4.	Monthly		
5.	Monthly		

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ○ Yes
- ◉ No

7. Which elements of the Petty Cash management process work well?

1.Communications with localities.
2.Timely submission of Monthly Reconciliations to Home Office by 80% localities.

8. Please list up to five opportunities for improvements in the Petty Cash process.

1.Improve timely submission by 20% for Monthly Reconciliation to Home Office.
2.Advance awareness of localities increasing/decreasing petty cash funds.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ◉ Yes
- ○ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

FAAS (Oracle Financials) provides the grant level expenditure data to manage federal cash.

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

Approximately 1.5 FTEs = 3,120 Hours

12. What elements of the CMIA process work well?

Our internal system provides sufficient data upon which to base drawdowns.

13. Please list up to five opportunities for improvements in the CMIA process.

Batch processing in CARS currently posts expenditures before posting revenues. Process should be reversed so that same day deposit and payment may be accomplished, if needed.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Equipment - Lektriever

2.

Equipment - Security System

3.

Equipment - Microfilm

4.

Equipment - Mail Machine

5.

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

◉ Yes

○ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	FAACS	DATABASE
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

19. What elements of the Inventory-Consumable process work well?

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

1. The use of correct object codes
2. Receiving adequate data from various departments to process fixed assets

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

N/A

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	N/A			
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	.0
Band - 2	
Band - 3	
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Question #2 (Petty Cash) - We have a total of 23 localities with petty cash totals of 69,560. The first five are listed totaling $56,010; the balance of $13,550 is shared among the remaining 18 localities.

Respondent 18 Submit date: May 17, 2005 E-mail address: stephen.walz@dmme.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Big Stone Gap, Virginia	1	$ 1,350	$ 129
2.	Richmond, Virginia	1	$ 450	$ 80
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly	84	0
2.	Monthly	3	0
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ◉ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

Petty cash reimbursement requests from individuals.
Petty cash fund reimbursement.

8. Please list up to five opportunities for improvements in the Petty Cash process.

None recommended.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

None. DMME is below the reporting threshold.

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

◉ Yes

○ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	Automated Perpetual Inventory System; internally developed and maintained.	Supplies and inventory.
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

N/A.

19. What elements of the Inventory-Consumable process work well?

Re-order points and inventory entry.

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

None recommended.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- (●) Yes
- ( ) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- (●) Yes
- ( ) No

Comments

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.	Automated Perpetual Inventory System; internally developed and maintained.	Supply inventory tracking.
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- (●) Yes
- ( ) No

25. Does your Agency separately identify inventory shrinkage costs?

- ( ) Yes
- (●) No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ◉ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ◉ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

Balances-on-hand and reorder point.

31. Please list up to five opportunities for improvements in the Goods for Resale process.

None recommended.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- (●) Yes
- ( ) No

33. Which items are they?

1.

DMME classifies items down to $500 in value.

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- ( ) Central user
- (●) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- (●) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- (●) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.	Fixed Asset Inventory and Reporting system; internally developed and maintained.	Asset inventory.
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

Meets agency needs to accurately account for the value and location of assets, and provides needed information for grant accounting and reporting.

39. Please list up to five opportunities for improvements in the Captial Assets process

None recommended.

40. Which elements of the Capital Asset accounting process work well?

Inventory reports.

41. Please list up to five opportunities for improvements in the Captial Assets process

None recommended.

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

N/A.

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

N/A.

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

N/A.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	.8
Band - 4	.2
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- ○ Yes
- ○ No

Comments

Federal grant conditions on asset ownership may affect reengineering.

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

This topic appears to overlap with Equipment Management and may result in double counting of some staff resources.

Respondent 19 Submit date: May 18, 2005 E-mail address: bill.price@dcr.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	33 locations around state	33	$ 1,140	$ 85
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly	6	1
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ◉ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

Reimbursement by electronic deposits
Easy to deal with small Mom & Pop stores
Ideal for small emergencies

8. Please list up to five opportunities for improvements in the Petty Cash process.

The petty cash process works well for DCR.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Fuel (gasoline)

2.

Janitorial Supplies

3.

Merchandise for resale

4.

Food and Beverage for resale

5.

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

◉ Yes

○ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	CARS	Allows us to track overall costs of purchases of consumable goods by object codes.
2.	Excel Spreadsheet	The Logistics Center uses computer spreadsheets to consolidate orders from parks throughout the state and then track purchases, receiving, and distribution of supplies.
3.	Fuel Tanks	Are regulated by meters that register shipments received, and usage.
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

N/A

19. What elements of the Inventory-Consumable process work well?

The ability to use the park Logistics Center (located with Pocahontas State Park in Chesterfield County) to purchase large supplies from Central Warehouse and then ship smaller quantities to the parks. Parks are very limited on storage space.

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

What we have in place works well for our needs.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- (●) Yes
- ( ) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- (●) Yes
- ( ) No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.	CARS	Allows us to track overall costs of purchases of resale merchandise (object code 1334), and food & beverage (object code 1362 & 1363).
2.	Business Manager (software)	Our web based POS system allows us to input inventory as it is received then deducts each sale. It also allows merchandise to be moved between parks or to be removed from the system. If fully utilized it can perform business to business options from order to sale.
3.	Fuel Tanks	Are regulated by meters that register shipments received, and sales.
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ◉ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ◉ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ◉ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ◉ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

Business Manager Inventory Module is still being implemented but has great potential for inventory management. Flexibility of purchasing system allows us to order small amounts and specialized products such as specific name dropped items for each park.

31. Please list up to five opportunities for improvements in the Goods for Resale process.

1. State Fiscal year ends at the peak of our business cycle, when merchandise is at the highest level.
2. The ability/opportunity to fully implement the inventory module of Business Manager for our POS system.
3. Exempt resale purchases from many of the requirements of SWAM and eVa. Vendors resist participating in these programs.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ◉ Central user
- ○ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ○ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ○ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

On line web based system
Download capabilities that we currently have

41. Please list up to five opportunities for improvements in the Captial Assets process

Expand Ad Hoc reporting capabilities to agency

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	Leases	10 Building leases	Excel spreadsheet	
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	No
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ◉ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- (●) Yes
- ( ) No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

State Parks runs a SQL report from our reservations software supplier, ReserveAmerica, which totals unearned income

54. Is this accounting provided by an automated system?

- (●) Yes
- ( ) No

55. Please identify this system.

ReserveAmerica

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

We cannot adequately allocate the staff time devoted to asset & liability management. For example, we have staff from the central office to large numbers of staff in the field that are involved with inventory of consumables and of goods for resale.

Respondent 20 Submit date: May 18, 2005 E-mail address: pullenws@djj.state.va.us

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	BB&T	2	$ 11,400	$ 250
2.	Sun Trust	4	$ 1,500	$ 100
3.	Bank of America	2	$ 400	$ 30
4.	Wachovia	2	$ 800	$ 32
5.	Planters	1	$ 300	$ 15

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly	30	0
2.	Monthly	4	0
3.	Monthly	2	0
4.	Monthly	7	0
5.	Monthly	12	0

3. Does your Agency have an automated system for managing petty cash?

- ( ) Yes
- (●) No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- (●) Yes
- ( ) No

6. Is this manual system standard at all Agency locations?

- (●) Yes
- ( ) No

7. Which elements of the Petty Cash management process work well?

Monthly accountability reporting to Central Office Petty Cash Cashier.

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- (●) Yes
- ( ) No

10. What automated systems or manual processes does your Agency use to handle this requirement?

Direct input into CARS database. Preparation of monthly accountability reports, usually manual because not on CARS.

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

No way to collect this data.

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Equipment valued at $5,000/unit or greater-Fixed Assets

2.

Buildings, Infrastructures-Fixed Assets

3.

Land-Fixed Assets

4.

Commissary Consumable Goods-Not on CARS

5.

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

- (●) Yes
- ( ) No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	FAACS	DOA
2.	Manual Monthly Accountability Reporting	Central Office Accounting Office
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

19. What elements of the Inventory-Consumable process work well?

Use of FAACS database. Monthly accountability reporting.

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

Automated system for inventory for the commissaries.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- (●) Yes
- ( ) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- (●) Yes
- ( ) No

Comments

Monthly Commissary Accountability Reports-Manual

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.	Manual or Excel Application for Accountability Reports-Not on CARS	Commissary Goods
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- (●) Yes
- ( ) No

25. Does your Agency separately identify inventory shrinkage costs?

- (●) Yes
- ( ) No

26. Does your Agency purchase the items for resale, produce them, or both?

- (●) Purchase
- ( ) Produce
- ( ) Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ◉ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

Mark-up on items

31. Please list up to five opportunities for improvements in the Goods for Resale process.

Automatic system

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

The use of the Commonwealth's fixed asset reporting system. Conduct of hands-on physical inventory.

41. Please list up to five opportunities for improvements in the Captial Assets process

Integration between CARS and FAACS without having to reenter items; now review report on potential fixed assets, then enter into FAACS.

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

Use of the Commonwealth's leased asset database.

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

Direct online access to LAS would be beneficial; currently data is provided to DOA for input by DOA and turnaround reports generated.

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

Due to and Due from the Commonwealth for funds and between funds not on CARS, and payables to Wards(fund not on CARS).

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	Payable to Wards	Payments due to Wards from state for per diem and work program	Manual	Excel or Manual spreadsheets
2.	Due to and from the Commonwealth	Interagency liabilities-between funds not on CARS and state	Manual	Excel or Manual spreadsheets
3.	Payables to vendor from Commissaries	Fund not on CARS	Manual	Excel or Manual spreadsheets
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	Yes
2.	Yes
3.	Yes
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	.7
Band - 5	
Band - 6	.2
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

We have separate systems outside of CARS for Receivables, Funds not on CARS such as Commissary and Wards Funds-Manual-Receivables and Payables manually computed since basis is cash, CARS is required to operate on cash basis (per Constitution of VA), but GASB requires accrual accounting-most accruals manually computed-extra work for all financial personnel in the agencies and at DOA.

Respondent 21 Submit date: May 18, 2005 E-mail address: janice.rankin@vsdbs.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	checking account - Suntrust	1	$ 1,000	$ 100
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly	2	0
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ◉ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

With a checking account system, it is easier to track

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Student Center inventory - food and drinks

2.

food for cafeteria use

3.

4.

5.

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

◉ Yes

○ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	QuickBooks	Student Center
2.	Peachtree	cafeteria food
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

19. What elements of the Inventory-Consumable process work well?

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- (●) Yes
- ( ) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- (●) Yes
- ( ) No

Comments

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.	Quickbooks	
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- (●) Yes
- ( ) No

25. Does your Agency separately identify inventory shrinkage costs?

- ( ) Yes
- (●) No

26. Does your Agency purchase the items for resale, produce them, or both?

- (●) Purchase
- ( ) Produce
- ( ) Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ( ) Yes
- (●) No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ( ) Yes
- ( ) No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ( ) Yes
- ( ) No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ○ Central user
- ◉ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ◉ Yes
- ○ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ◉ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

CARS reports

39. Please list up to five opportunities for improvements in the Captial Assets process

better training for employees

40. Which elements of the Capital Asset accounting process work well?

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- (●) Yes
- ( ) No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	Controllable asset		Excel	items betwee $500-$4999
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	Yes
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ◉ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

n/a

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	.2
Band - 3	
Band - 4	.1
Band - 5	.1
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- ○ Yes
- ○ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 22 Submit date: May 18, 2005 E-mail address: joe.damico@dgs.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Director's Office - Richmond	1	$ 2,500	$ 200
2.	Surplus Property - Wythville	1	$ 300	$ 25
3.	Va Distribution Center	1	$ 300	$ 25
4.	Regional Laboratory - Abingdon	1	$ 200	$ 20
5.	Surplus Property - Richmond	1	$ 300	$ 25

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	mo	10	1
2.	mo	1	4
3.	mo	1	4
4.	mo	0	2
5.	mo	1	4

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ◉ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

most

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Building Supplies

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

◉ Yes

○ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	FME	Building supplies
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

19. What elements of the Inventory-Consumable process work well?

most

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- (●) Yes
- ( ) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- (●) Yes
- ( ) No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.	WMS-21	Full inventory functionallity
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- (●) Yes
- ( ) No

25. Does your Agency separately identify inventory shrinkage costs?

- (●) Yes
- ( ) No

26. Does your Agency purchase the items for resale, produce them, or both?

- (●) Purchase
- ( ) Produce
- ( ) Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ( ) Yes
- (●) No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ( ) Yes
- ( ) No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ( ) Yes
- ( ) No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ◉ Central user
- ○ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ○ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ○ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

41. Please list up to five opportunities for improvements in the Captial Assets process

easier identification of capializable assets
better method of collecting data needed to record asset

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

identification of capital leases

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- (●) Yes
- ( ) No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

collections are recorded in a liability account until they are earned

54. Is this accounting provided by an automated system?

- (●) Yes
- ( ) No

55. Please identify this system.

PeopleSoft

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

accounts payable
salaries payable
accrued leave payable
short and long term debt

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	all other liabilities		PeopleSoft	
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	Yes
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	.5
Band - 4	.2
Band - 5	.2
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 23 Submit date: May 18, 2005 E-mail address: camato@vmfa.state.va.us

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- ○ Yes
- ◉ No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.				
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.			
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ○ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ○ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ○ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Food and Beverage Items

2.

Gift Shop Merchandise for Resale

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

- (●) Yes
- ( ) No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	Monthly inventory	Individual count
2.	The Retailer-POS System	Gift Shop Inventory
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

N/A

19. What elements of the Inventory-Consumable process work well?

N/A

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- (●) Yes
- ( ) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- (●) Yes
- ( ) No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.	Food Items	Monthly count
2.	The Retailer-POS	Gift shop merchandise
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- (●) Yes
- ( ) No

25. Does your Agency separately identify inventory shrinkage costs?

- ( ) Yes
- (●) No

26. Does your Agency purchase the items for resale, produce them, or both?

- (●) Purchase
- ( ) Produce
- ( ) Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ◉ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

N/A

31. Please list up to five opportunities for improvements in the Goods for Resale process.

N/A

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

N/a

41. Please list up to five opportunities for improvements in the Captial Assets process

N/A

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

N/A

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

N/A

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

N/A

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	N/A			
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 24 Submit date: May 18, 2005 E-mail address: bob.weaver@dhrm.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	James Monroe - 13 th floor	1		$ 0
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly	0	0
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ◉ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

N/A

8. Please list up to five opportunities for improvements in the Petty Cash process.

Need no longer exists. (Process is inactive in this agency.)

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

N/A

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

○ Yes

◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

N/A

19. What elements of the Inventory-Consumable process work well?

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ○ Central user
- ◉ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ◉ Yes
- ○ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ◉ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

N/A

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

N/A

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- (●) Yes
- ( ) No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

Coding as deferred. Transfer when earned

54. Is this accounting provided by an automated system?

- ( ) Yes
- (●) No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

IBNR - Incurred but not reported health insurance claims

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	IBNR		Actuarial review	
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	Yes
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 25 Submit date: May 19, 2005 E-mail address: michael.leininger@vadoc.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	community corrections - statewide	49	$ 11,500	
2.	institutions - statewide	27	$ 13,500	
3.	regional offices - central region	1	$ 200	
4.	central office -	3	$ 38,500	
5.	field units	11	$ 2,700	

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly and yearly		
2.	monthly and yearly		
3.	monthly and yearly		
4.	monthly and yearly		
5.	monthly and yearly		

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ◉ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

The Electronic Data Interchange methods for deposit of reimbursements to the accounts.

8. Please list up to five opportunities for improvements in the Petty Cash process.

None. The Small Purchase Card is taken over the need for Petty Cash accounts in the field except for situations when the card cannot be used.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Inmate Clothing

2.

Inmate bedding

3.

Food and food supplies

4.

B&G supplies

5.

Correctional Officer uniforms

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

○ Yes

◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

Annual physical inventories.

19. What elements of the Inventory-Consumable process work well?

N/A

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

1. Cost control
2. Management control

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ◉ Central user
- ○ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ○ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ○ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

1. Good support from DOA.

41. Please list up to five opportunities for improvements in the Captial Assets process

N/A

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

1. Good support from DOA.
2. Streamlined processing of forms from manual to excel.

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

1. Online processing.
2. Increase dollar theshold from $5,000 to $50,000 annually.

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

N/A

Respondent 26 Submit date: May 19, 2005 E-mail address: james.sacher@vadoc.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	8030 White Bark Terr, Richmond	1	$ 3,000	
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly		
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ◉ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

All, VCE has desk procedures guiding Petty Cash procedures in addition to CAPP manual policy. Expenditures are supported by required documentation.

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Raw Materials

2.

Work In-process

3.

Finished Goods

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

◉ Yes

○ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	Syteline (automated system)	All functions of inventory management/costing
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

19. What elements of the Inventory-Consumable process work well?

All- costing/cycle counting/physical inventory/job costing/manufacturing activity/variances to standards

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

Fully implement bar coding

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- (●) Yes
- ( ) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- (●) Yes
- ( ) No

Comments

Syteline

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.	Syteline (internal automated system)	all - see previous section
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- (●) Yes
- ( ) No

25. Does your Agency separately identify inventory shrinkage costs?

- (●) Yes
- ( ) No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ◉ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ◉ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ◉ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ◉ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

all - job costing/ physical inventory and cycle counting/ inventory costing and requirements planning

31. Please list up to five opportunities for improvements in the Goods for Resale process.

bar coding

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ◉ Central user
- ○ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ○ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ○ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

FAACS tracks cost/location/depreciation

41. Please list up to five opportunities for improvements in the Captial Assets process

Ability to print ranges of FAACS reports

Interface FAACS with Syteline for depreciation entries.

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

This is not a user friendly system. VCE maintains spreadsheets to track payments/amortization. Syteline general ledger activity supports liability/asset.

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

Scrap LAS.

Make each agency responsible for managing their lease activity and reporting.

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- (●) Yes
- ( ) No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

Orders are recorded and invoiced in Syteline. Customer activity is order specific. Deferred Revenue is coded to a libility account until the order ships.

54. Is this accounting provided by an automated system?

- (●) Yes
- ( ) No

55. Please identify this system.

Syteline (automated system) is a fully integrated system, tracking the receivable/order/inventory,etc.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

Deferred Leave Liability

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	short/long-term payroll	Accrued Leave Liability	Syteline/CIPPs report U020/EXCEL	to accrue for unused vacation/sick days
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	No
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

VCE's accounting and manufacturing system provides excellent accounting of assets and liabilities.

Respondent 27 Submit date: May 19, 2005 E-mail address: steven.combs@dvs.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	VVCC	1	$ 1,000	$ 50
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly		0
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ( ) Yes
- (●) No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- (●) Yes
- ( ) No

6. Is this manual system standard at all Agency locations?

- (●) Yes
- ( ) No

7. Which elements of the Petty Cash management process work well?

Immediate access to cash for items, Requiring less time to process than CARS processing will require.

8. Please list up to five opportunities for improvements in the Petty Cash process.

More than one petty cash account - Preferably one per program. Petty cash dollar limit increase.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ( ) Yes
- (●) No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

- ○ Yes
- ◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

N/A

19. What elements of the Inventory-Consumable process work well?

N/A

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

N/A

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

N/A

41. Please list up to five opportunities for improvements in the Captial Assets process

N/A

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

All

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

None at this time

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

N/A

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	.5
Band - 4	1.0
Band - 5	1.0
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- ○ Yes
- ◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

N/A

Respondent 28 Submit date: May 19, 2005 E-mail address: John.Colligan@dcjs.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Richmond		$ 10,000	$ 25
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly		
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ( ) Yes
- (●) No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- (●) Yes
- ( ) No

6. Is this manual system standard at all Agency locations?

- (●) Yes
- ( ) No

7. Which elements of the Petty Cash management process work well?

Check writing
Account Reconciliation

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- (●) Yes
- ( ) No

10. What automated systems or manual processes does your Agency use to handle this requirement?

Cash analysis of expenditures using CARS and excel spreadheet applications

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

Unknown

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Equipment over $5,000

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

- (●) Yes
- ( ) No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	NA	
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

Excel Spreadsheets and CARS

19. What elements of the Inventory-Consumable process work well?

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ( ) Yes
- (●) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

The ability to enter information online.

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- (●) Yes
- ( ) No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	Fixed Asset		Access/Excel	Hard drives
2.	Fixed Asset		Access/Excel	Monitors
3.	Fixed Asset		Access/Excel	Lap Tops
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ◉ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

The ability to enter information online and get printouts of information for updating on an annual basis.

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	.3
Band - 5	.2
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 29 Submit date: May 19, 2005 E-mail address: bob.benton@tax.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Suntrust Bank	1	$ 1,800	$ 300
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly	0	0
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ( ) Yes
- (●) No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ○ Yes
- ◉ No

6. Is this manual system standard at all Agency locations?

- ○ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

Petty Cash is only used in extreme emergencies and has been used one time in the last year.

8. Please list up to five opportunities for improvements in the Petty Cash process.

N/A

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Computers, Servers, etc

2.

Tobacco Stamps

3.

Tax Forms

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

- (●) Yes
- ( ) No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	PeachTree Software	Used to track the Tobacco Stamp Inventory
2.	CARS-FAACS	Used to track the Fixed Asset Inventory (Computers, Servers, etc)
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

N/A

19. What elements of the Inventory-Consumable process work well?

The peachtree system allows staff to track seasonal increases related to the sale of tobacco stamps and helps provide management with information regarding the increase/decrease in sales.

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

Have an inventory system maintained in CARS

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- (●) Yes
- ( ) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- (●) Yes
- ( ) No

Comments

Peachtree

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.	Peachtree	Tracks tobacco stamp sales, the cost of stamps to the agency, and amounts of stamps purchased by wholesalers.
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- (●) Yes
- ( ) No

25. Does your Agency separately identify inventory shrinkage costs?

- ( ) Yes
- (●) No

26. Does your Agency purchase the items for resale, produce them, or both?

- (●) Purchase
- ( ) Produce
- ( ) Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ( ) Yes
- (●) No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ( ) Yes
- ( ) No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ( ) Yes
- ( ) No

30. What elements of the Inventory-Goods for Resale process work well for you?

The tracking and monitoring of all goods sold.

31. Please list up to five opportunities for improvements in the Goods for Resale process.

TAX does not sell a product just cigarette stamps that are a part of the Tax Administration for this tax!

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ◉ Central user
- ○ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ○ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ○ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

The ability of CARS to calculate depreciation on all assets recorded in FAACS.

41. Please list up to five opportunities for improvements in the Captial Assets process

Have one State wide Capital Asset system that can track all assets with a FAACS tag by using tracking software.

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

Ability to track capital leases in CARS.

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

Replace LAS with a more user friendly and web based system.

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- (●) Yes
- ( ) No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

Each year the Agency calculates deferred revenue based on estimated tax payments received in the current calendar year. Then once the actual tax return is filed and the estimated payment is applied to the liability stated on the return, the payment is then recorded as earned revenue

54. Is this accounting provided by an automated system?

- (●) Yes
- ( ) No

55. Please identify this system.

This is provided by STARS, and will soon be provided by IRMS, once STARS is replaced

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

The department of Taxation has liabilities to localities for payments of sales tax collected and liabilites to the Motor Fuel Districts based on motor fuel payments collected

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	1.0
Band - 4	.8
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- (●) Yes
- ( ) No

Comments

Tax laws of the commonwealth

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

To calculate deferred revenue for the agency, the STARS accounting system is used to process all tax returns and payments and create automated entries used to determine both deferred revenue and liabilities. To reengineer the way this is accomplished would require a complete new system that could process over 1 million tax returns and payments.

Respondent 30 Submit date: May 20, 2005 E-mail address: jack.christian@dmv.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	DMV Headquarters Cashier	1	$ 160,000	$ 3,234
2.	DMV Districts	7		
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly	110	0
2.	Monthly		
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

Oracle Financials

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ◉ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

Custodial control and approval process

8. Please list up to five opportunities for improvements in the Petty Cash process.

Each district office should request their own reimbursments

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

n/a Oracle Financials

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

n/a

12. What elements of the CMIA process work well?

n/a

13. Please list up to five opportunities for improvements in the CMIA process.

n/a

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Driver Manuals

2.

Title Documents

3.

License Plates

4.

License Decals

5.

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

◉ Yes

○ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	CSCNet	perpetual inventory
2.	Oracle Inventory	perpetual inventory
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

n/a

19. What elements of the Inventory-Consumable process work well?

1-inventory tracking
2-ReOrdering

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

1-Use of Barcode Technology for receipt and usage of Items
2-Ability to track more items

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- (●) Yes
- ( ) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- (●) Yes
- ( ) No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.	CSCNet	Perpetual Inventory
2.	Oracle Inventory	Perpetual Inventory
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- (●) Yes
- ( ) No

25. Does your Agency separately identify inventory shrinkage costs?

- ( ) Yes
- (●) No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ◉ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ◉ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ◉ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

1-Reordering
2-Inventory control and security
3-Data is readily available and easy to use

31. Please list up to five opportunities for improvements in the Goods for Resale process.

1-Barcode technology
2-Less labor intensive
3-Print on demand decals

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ◉ Central user
- ○ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ○ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ○ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

Reports produced by FAACS allow for day to week to month reconciliations and in an easy to read format

41. Please list up to five opportunities for improvements in the Captial Assets process

1-Combine current FAACS and LAS systems to one user friendly system with the current reporting capability of FAACS
2-Oracle Financials will accomplish this enhancement

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

None

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

Automated systems with the ability to track all leased assets as well as owned capital assets

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

none

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	
Band - 5	.5
Band - 6	.3
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- (●) Yes
- ( ) No

Comments

VCE mandate for license procurement

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

DMV is implementing Oracle Asset Management and will become a Summary User of FAACS in the near future.
FTEs are for this module only

Respondent 31 Submit date: May 20, 2005 E-mail address: james.ellenberger@vec.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Central Office Richmond, VA	1	$ 10,000	
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly	20	1
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ○ Yes
- ◉ No

7. Which elements of the Petty Cash management process work well?

all

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ◉ Yes
- ○ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

CARS
SESA Cost Accounting System
Excel Spreadsheets

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

91 Hours per Month

12. What elements of the CMIA process work well?

Drawdown process using the Federal Payment Management System (PMS)

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Envelopes, Toner Cartridges, Paper, Forms, Pens,

2.

Pencils, Disks, CDs

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

◉ Yes

○ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	Mainframe Application	
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

19. What elements of the Inventory-Consumable process work well?

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- (●) Yes
- ( ) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- (●) Yes
- ( ) No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.	Mainframe Application	
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- (●) Yes
- ( ) No

25. Does your Agency separately identify inventory shrinkage costs?

- (●) Yes
- ( ) No

26. Does your Agency purchase the items for resale, produce them, or both?

- (●) Purchase
- ( ) Produce
- ( ) Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ◉ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- ○ Central user
- ◉ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ◉ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ◉ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

System is predicated on each inventoried item's VEC tag number.

39. Please list up to five opportunities for improvements in the Captial Assets process

Have the system track by serial number

40. Which elements of the Capital Asset accounting process work well?

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

The desciptive report for each individual lease is useful.

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

The reports need to be sorted numerically by the assigned lease number. In addition, a report needs to be available sorted in alphabetical order.

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- (●) Yes
- ( ) No

Comments

Department of Labor Regulations

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 32 Submit date: May 20, 2005 E-mail address: barbara.reese@vdot.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Central Office	1	$ 279,900	$ 1,420
2.	9 Districts throughout the State	9	$ 325,000	$ 1,386
3.	Insufficient space to list 9 districts			
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly	1,758	0
2.	monthly	13,210	0
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- (●) Yes
- ( ) No

4. Please provide the names of the automated systems used for managing petty cash.

PeopleSoft FMS II (Accounts Payable with customization)

5. Does your Agency use a manual system to support the management of petty cash?

- ( ) Yes
- (●) No

6. Is this manual system standard at all Agency locations?

- ( ) Yes
- ( ) No

7. Which elements of the Petty Cash management process work well?

One time entry creates payments, allocates charges appropriately. Automatic routing for approvals. Automatic reimbursement of fund. Automated reconciliation saves time, enhances accuracy. Various report levels - summary/detail.

8. Please list up to five opportunities for improvements in the Petty Cash process.

Implementation of travel reimbursement process thru EDI/direct deposit versus petty cash process. Scheduled for implementation this year.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- (●) Yes
- ( ) No

10. What automated systems or manual processes does your Agency use to handle this requirement?

FMS II PeopleSoft Accounts Receivable & Billing (with customization)

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

Approximately 8 hours per year to provide statistics to DOA

12. What elements of the CMIA process work well?

N/A

13. Please list up to five opportunities for improvements in the CMIA process.

N/A

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Fuels

2.

VDOT manufactured signs

3.

Construction supplies

4.

Electrical components

5.

Fertilizers, Herbicides and Insecticides

15. If you would like to provide additional information, please check the box below.

☑ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

◉ Yes

○ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	Inventory Management System (WebIMS)	Supports inventory tracking, management and valuation of consumable and manufactured goods on a perpetual basis.
2.	Automated Fuel Management Program	Supports inventory tracking; interfaces with financial management system for inventory valuation.
3.	Federal Inventory Tracking System	Supports tracking of Smart Traffic Center component parts purchased with federal dollars
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

N/A

19. What elements of the Inventory-Consumable process work well?

Average unit cost for purchased goods.
Standard costs for manufactured goods.
Automated physical inventory process that prompts once a month.
Inventory management tools within system, such as turnover rate and forecast usage.

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

None - we have new systems for fuel and consumable goods that are working well.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- (●) Yes
- ( ) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- (●) Yes
- ( ) No

Comments

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.	Inventory Management System (WebIMS)	Supports inventory tracking, management and valuation of consumable goods on a perpetual basis.
2.	Automated Fuel Management Program	Supports inventory tracking; interfaces with financial management system for inventory valuation.
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- (●) Yes
- ( ) No

25. Does your Agency separately identify inventory shrinkage costs?

- ( ) Yes
- (●) No

26. Does your Agency purchase the items for resale, produce them, or both?

- ( ) Purchase
- ( ) Produce
- (●) Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ( ) Yes
- (●) No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ( ) Yes
- ( ) No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ( ) Yes
- ( ) No

30. What elements of the Inventory-Goods for Resale process work well for you?

Average unit cost for purchased goods.
Standard costs for manufactured goods.
Automated physical inventory process that prompts once a month.
Inventory management tools within system, such as turnover rate and forecast usage.

31. Please list up to five opportunities for improvements in the Goods for Resale process.

None - we have new systems for fuel and consumable goods that are working well.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ○ Central user
- ◉ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ◉ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ◉ Yes
- ○ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.	Major Equipment Access Database	Maintains inventory and supports valuation and depreciation of VDOT's major equipment, which consists of various equipment items such as fuel dispensing systems, asphalt tanks, shop and lab equipment, office equipment, survey equipment
2.	Equipment Management System	Maintains inventory and supports valuation and depreciation of VDOT's Non-rental and Rental Equipment.
3.	FAACS	Maintains inventory and supports valuation and depreciation of VDOT's Real Property. VDOT is a central user of FAACS for Real Property.
4.	Financial Management System	Supports computation of added highway infrastructure each year for submission to Department of Accounts.
5.		

38. Which elements of the Capital Asset accounting process work well?

FAACS and Major Equipment database provide depreciation for GASB 34 and also provide CAFR information. Equipment Management System provides a cost accounting system for heavy equipment rental rates.

39. Please list up to five opportunities for improvements in the Captial Assets process

1. The Equipment Management System, which contains inventory information for Rental and Non-rental equipment is antiquated and requires much effort and resources to modify.
2. Standardizing the types of equipment in the Major Equipment database would be beneficial.
3. Use of one asset system to capture all capital assets at the point of purchase would be more efficient than current process, and would help eliminate the possibility of unrecorded assets.

40. Which elements of the Capital Asset accounting process work well?

FAACS and Major Equipment database provide depreciation for GASB 34 and also provide CAFR information. Equipment Management System provides a cost accounting system for heavy equipment rental rates.

41. Please list up to five opportunities for improvements in the Captial Assets process

1. The Equipment Management System, which contains inventory information for Rental and Non-rental equipment is antiquated and requires much effort and resources to modify.
2. Standardizing the types of equipment in the Major Equipment database would be beneficial.
3. Use of one asset system to capture all capital assets at the point of purchase would be more efficient than current process, and would help eliminate the possibility of unrecorded assets.

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ( ) Use LAS as the primary system
- (●) Use separate system

48. Since your Agency uses a separate system, please identify the system.

Leased Equipment Access Database

49. What capabilities does it provide that are beyond LAS capabilities?

VDOT's system provides more descriptive fields, such as location, district and serial number that are not contained in LAS. These fields are essential to VDOT to provide adequate tracking.

50. What elements of the Capital Lease Accounting process work well for your Agency?

DOA's LAS provides the classification tests (capital vs. operating) and also provides CAFR information.

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

A DOA web-based LAS system with download capabilities that would include additional location and serial number fields would provide significant benefits such that VDOT would not have to maintain a separate system. This would eliminate duplicate data entry for VDOT as well a the maintenance of a redundant database.

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- (●) Yes
- ( ) No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

FMS II has specific deferred revenue accounts. When an event occurs that this revenue can be recognized,a reclass to revenue is made

54. Is this accounting provided by an automated system?

- (●) Yes
- ( ) No

55. Please identify this system.

Financial Management System II (PeopleSoft)(customized)

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

The agency accounts for several types of liabilites that are considered deposits payable -
Performance bonds- cash bonds and letters of credit submitted by developers pending completion
of a project.
Retainage - payments to contractors being retained pending satisfactory completion of a project.
Cash deposits pending in Agency Fund - these are deposits held on behalf of others and are not available to be used by the agency
VDOT has a substantial amount of long term debt.
This debt is in the form of bonds and notes outstanding. The debt is used to finance highway road construction. At June 30, 2005 this amount was approximately $1.9 billion

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	Deposits Pending	current liabilites	FMS II	retainage, performance bonds
2.	Bonds and Notes Payable	non current liabilites	FMS II	road building bonds
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	Yes
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	63.9
Band - 4	63.6
Band - 5	33.4
Band - 6	4.8
Band - 7	1.0
Band - 8	
Band - 9	
Contracted Labor	178.0

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Accounting for assets and liabilites (especially long term)requires the agency to stay current on any changes in accounting regulations on procedures. FTE data for question 51 includes statewide inventory functions, major equipment, lease, infrastructure accounting (other than work done on the CAFR provided in the reporting section of the survey), and bond/liability tracking -(please note petty cash FTE numbers are included in the travel and payment sections of the survey).

Respondent 33 Submit date: May 20, 2005 E-mail address: james.keck@vdem.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Central Office	3	$ 31,150	
2.	Emergency Operations Center	1	$ 1,000	
3.	Regional office	3	$ 550	
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	monthly	56	4
2.	monthly		
3.	monthly		
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- (●) Yes
- ( ) No

4. Please provide the names of the automated systems used for managing petty cash.

Access database

5. Does your Agency use a manual system to support the management of petty cash?

- (●) Yes
- ( ) No

6. Is this manual system standard at all Agency locations?

- ( ) Yes
- (●) No

7. Which elements of the Petty Cash management process work well?

Avoiding unnecessary activity through use of small purchase charge card and reimbursements through accounts payable

8. Please list up to five opportunities for improvements in the Petty Cash process.

Integration with bank reconciliation.
Use of petty cash funds only for sensitive or emergency situations

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- (●) Yes
- ( ) No

10. What automated systems or manual processes does your Agency use to handle this requirement?

Access database

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

Tracking release of expenditure batches to comply with required timelines.

13. Please list up to five opportunities for improvements in the CMIA process.

DOA needs to be able to calculate actual business days in compliance calculations instead of calendar days.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Fixed assets

2.

Hazardous Materials response supplies

3.

Stockroom supplies

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

◉ Yes

○ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	FAACS	Fixed assets
2.	Access database	Haz Mat response supplies inventory/costing
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

Physical count and historical costs

19. What elements of the Inventory-Consumable process work well?

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

Bar coding

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ◉ Central user
- ○ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ○ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ○ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

FAACS

41. Please list up to five opportunities for improvements in the Captial Assets process

Allow user more access to report request from FAACS

Allow more freedom to edit FAACS activity

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

Actual list of leases on LAS system

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	.1
Band - 3	.2
Band - 4	.2
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Q5: Both.
Q14: Hazardous Material supplies only

Respondent 34 Submit date: May 20, 2005 E-mail address: virgil.kopf@dgif.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.				
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.			
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ( ) Yes
- (●) No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- (●) Yes
- ( ) No

6. Is this manual system standard at all Agency locations?

- (●) Yes
- ( ) No

7. Which elements of the Petty Cash management process work well?

Limited utilization authorized in the agency. Controlled in central office.

8. Please list up to five opportunities for improvements in the Petty Cash process.

Some automation for requesting and distribution.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- (●) Yes
- ( ) No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

- ○ Yes
- ◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

19. What elements of the Inventory-Consumable process work well?

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ◉ Yes
- ○ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ◉ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ◉ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ◉ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- ○ Central user
- ◉ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ◉ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ◉ Yes
- ○ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- (●) Yes
- ( ) No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ◉ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- (●) Yes
- ( ) No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- (●) Yes
- ( ) No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

○ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 35 Submit date: May 23, 2005 E-mail address: herman.davis@vsp.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Central Office	1	$ 125,000	$ 60,000
2.	BFO Division + Area Offices	55	$ 150	$ 100
3.	BCI Field Divisions / Offices	13	$ 150	$ 100
4.	Safety + Aviation	11	$ 200	$ 150
5.	Other	5	$ 150	$ 110

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly if activity is > $25, otherwise quarterly	15	
2.	Monthly if activity is > $25, otherwise quarterly		1,200
3.	Monthly if activity is > $25, otherwise quarterly		600
4.	Monthly if activity is > $25, otherwise quarterly	15	
5.	Monthly if activity is > $25, otherwise quarterly		15

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ◉ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ○ Yes
- ◉ No

7. Which elements of the Petty Cash management process work well?

Since it is completely manual, little training is involved to handle transactions. The process is well documented by internal procedures.

8. Please list up to five opportunities for improvements in the Petty Cash process.

Needs automation (currently, Excel and Quicken are used)

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ◉ Yes
- ○ No

10. What automated systems or manual processes does your Agency use to handle this requirement?
CARS and spreadsheet software to track expenditures and drawdown requirements.

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?
2 hrs. a week on average.

12. What elements of the CMIA process work well?
Unknown.

13. Please list up to five opportunities for improvements in the CMIA process.
None on CMIA. However, automation at an agency or Commonwealth level will improve monitoring.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

General use and law enforcement supplies (4,000 items)

2.

Aviation supplies

3.

Safety inspection sticker supplies

4.

Bulk gasoline inventory on hand

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

◉ Yes

○ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	Mapper / Unisys	Inventory
2.	BAR Coding	Inventory
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

N/A

19. What elements of the Inventory-Consumable process work well?

All

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

Real time/integrated inventory / purchasing / accounting

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ◉ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- (●) Yes
- ( ) No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ( ) Yes
- (●) No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ( ) Yes
- ( ) No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ( ) Yes
- (●) No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- (●) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- (●) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

All

41. Please list up to five opportunities for improvements in the Captial Assets process

None

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

All

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

None

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

None

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	None			
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	3.0
Band - 4	.5
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

- (●) Yes
- ( ) No

Comments

Consider State CAPP Manual, OMB regulations rregarding grants, if applivcable.

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

None

Respondent 36 Submit date: May 23, 2005 E-mail address: ahyde@vdfp.state.va.us

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- ○ Yes
- ◉ No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.				
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.			
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ○ Yes
- ○ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ○ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ○ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

FAACS in strict compliance with the CAAP Topic

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

- ○ Yes
- ◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

n/a

19. What elements of the Inventory-Consumable process work well?

n/a

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

None known.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

Input

41. Please list up to five opportunities for improvements in the Captial Assets process

Nonw known.

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- (●) Yes
- ( ) No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	Training Material	...held on trailers	Semi-annual full inventory	xxx
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	Yes
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ◉ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

We follow-up annually upon receipt of the listing from DGS-BRPM...

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

...understandthat there are centralized changes being enacted with repl. of DGS-BRPM

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

n/a

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	
Band - 5	.2
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

None known.

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

#1 - Discontinue approx. seven (7) fiscal periods ago
#2 - None known
#3 ...see also #
#4 - Not deemed as necessary\cost-effective to ops
#12 ...see also #3
#13 & #14 - Fire Svc training is inherently dangerous... DFP necessarily maintains appros. 35 trailers (...traing propos) statewide. These are routinely inventoried at elast twice per year with certain high rick ones inventoried after EACH use
#15 - We use Ms-Excel for some trailer inventory needs
#17 - Assumed to be the standard 'process' used by DGS ...in conjunction with DOA (?) for RE leasing & such items as photocopiers

Respondent 37 Submit date: May 25, 2005 E-mail address: helen.tarantino@vdh.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Office of Accounting Services, Madison Bldg., Richmond	1	$ 65,461	$ 225
2.	Local Health Departments	31	$ 31,550	
3.	Program Offices	8	$ 2,989	
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly	400	0
2.	Monthly		
3.	Monthly		
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- (●) Yes
- ( ) No

4. Please provide the names of the automated systems used for managing petty cash.

VDH Financial &Administration System (F&A) Petty Cash Module for limited functions. Keeps track of outstanding advances. A combination of automated and a manual system is used.

5. Does your Agency use a manual system to support the management of petty cash?

- (●) Yes
- ( ) No

6. Is this manual system standard at all Agency locations?

- (●) Yes
- ( ) No

7. Which elements of the Petty Cash management process work well?

Department needs are met, clinics have the ability to make change, Corporate Purchasing Charge Card allows imprest amount to stay low. Simple.

8. Please list up to five opportunities for improvements in the Petty Cash process.

Print checks or create EDI deposit automatically; online request and approvals/digital signature; use automation rather than paper; automated reconciliation.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- (●) Yes
- ( ) No

10. What automated systems or manual processes does your Agency use to handle this requirement?

FINDS download from CARS and EXCEL spread sheet.

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

69 hours per year

12. What elements of the CMIA process work well?

We do not have to report on all of our grants. Some items are reported on a sample basis; other than that, nothing.

13. Please list up to five opportunities for improvements in the CMIA process.

All required info, calculations and reporting provided by the State Central Accounting System and prepared by the Department of Accounts, should be completed without agency involvement.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

Supplies inventories (office supplies, forms) held for redistribution

2.

Medical, Pharmacy and Dental Supplies

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

◉ Yes

○ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.	VDH F&A system Central Services inventory & billing module	Billing, costing, perpetual inventory of supplies held for redistribution to Department cost centers by Central Services, reorder points.
2.	VDH F&A system Central Pharmacy bulk items (excludes controlled drugs)	Billing of over the counter bulk medical supplies and drugs.
3.	CRX electronic legal dispensing system for Central Pharmacy.	Perpetual inventory of controlled drugs
4.	Virginia Information System Integrated Online Network (VISION) system for vaccines	Perpetual inventory, costing and billing for vaccines
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

For other than Central Pharmacy controlled drugs, vaccines and Central Services supply inventories, costing of inventory is based on a manual count of the inventory on hand, and costing it is based on the latest invoice for each inventory item.

19. What elements of the Inventory-Consumable process work well?

Simple, fairly inexpensive.

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

Convert all systems to browser based.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- (●) Yes
- ( ) No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- (●) Yes
- ( ) No

Comments

Our system provides for certain inventories of resalable items. These items are sold internally at cost plus a mark up to cover the distribution center's cost.

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.	VDH F&A system Central Services inventory & billing module	Supplies bought in bulk and redistributed to Department cost centers
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- (●) Yes
- ( ) No

25. Does your Agency separately identify inventory shrinkage costs?

- ( ) Yes
- (●) No

26. Does your Agency purchase the items for resale, produce them, or both?

- (●) Purchase
- ( ) Produce
- ( ) Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ◉ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

Real-time system; automatically bills districts and office (via Agency Transaction Voucher-ATVs)

31. Please list up to five opportunities for improvements in the Goods for Resale process.

1) Be able to change a purchaser's address without being dependent on Ofice of Information Management (OIM) to change it.
2) Interface system with eVA to eliminate redundant effort.
3) Use wand to scan bottles and boxes.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- (●) Central user
- ( ) Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ( ) Yes
- ( ) No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ( ) Yes
- ( ) No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

Web based system; FAACS download system has capability to download FACCS detail to a spreadsheet (like FINDS system). Can get reports from Web.

41. Please list up to five opportunities for improvements in the Captial Assets process

1) Provide cost center personnel access to view and print their fixed assets.
2) Provide cost centers the capability to run reports from the system on their PC.
3) Allow cost center users to enter information about a fixed asset.
4) Allow for data to be entered into the fixed asset system at time of payment.

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

Automatically determines if a lease is a capital lease based on info entered into system

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

Windows based and agency can enter and view data. Automatically reconciles CARS payments, or lack of a payment, to the lease accounting system. Provides all information that would be needed for a CAFR (Commonwealth's Comprehensive Annual Financial Report) footnote and schedule.

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- (●) Yes
- ( ) No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

Account coding – knowing which items are deferred revenue and recording them in a schedule for DOA after the year closes.Next year after the close of the year, we report any deferred revenue to DOA. DOA reverses out the beginning deferred revenue and books the current year-end deferred revenue.

54. Is this accounting provided by an automated system?

- ( ) Yes
- (●) No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

None - We account for Leave Liability and Installment Purchase Liabilities for CAFR reporting purposes.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	
Band - 5	
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.
#2. The Department of Health was provided with $100,000 in petty cash funds. From these funds, various amounts have been issued to local health departments and program field offices to support their operations. These funds are held as petty cash checking accounts from which these offices may make disbursements in accordance with state policy and/or they are held as a change fund to provide change to agency customers when paying for services. #27. The survey does not allow us to leave this question blank. However, we do not produce goods for resale

Respondent 38 Submit date: May 26, 2005 E-mail address: dennis.miller@vdh.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

○ Yes

◉ No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.				
2.				
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.			
2.			
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

○ Yes

◉ No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- ○ Yes
- ○ No

6. Is this manual system standard at all Agency locations?

- ○ Yes
- ○ No

7. Which elements of the Petty Cash management process work well?

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ○ Yes
- ◉ No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

FAACS & Controllable Assets

2.

Medical & Dental Supply Inventory Valuation

3.

Pharmaceuticals Inventory Valuation

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

- ○ Yes
- ◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

Annual physical inventory count and FIFO valutaion. Manual input into a spreadsheet for valuation purposes. Looking up costs for specific commodities and pharmaceuticals listed on the inventroy.

19. What elements of the Inventory-Consumable process work well?

Taking the count.

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- ○ Central user
- ◉ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ◉ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ◉ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

The District recieves notification from VDH Accounitng Services to complete the FAACS form and return it to them for all required information on items purchased costing more than $5,000.00. Annually we receive a report of FAACS assets that we verify and return to Accounting Services. It is up to the District to develop and maitain any processes for controllable assets. There is no standard system or process to handle controllable assets.

40. Which elements of the Capital Asset accounting process work well?

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

The District does not have access to the the Lease Accounitng system so forms are completed and submitted to Accounting Services for any asset that is leased. Reports are received once a year for verification.

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

The District does not manage any type of liabilities.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	.0
Band - 4	.0
Band - 5	.0
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	.0

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

The amount of time spent by individuals recorded above are all less then .1 of an FTE but the system recorded the amount as zero.

Respondent 39 Submit date: Jun 15, 2005 E-mail address: vethomson@deq.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	Central Office	2	$ 7,815	$ 400
2.	Air Monitoring	1	$ 200	$ 105
3.	Regional Offices	10	$ 3,750	$ 100
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly	33	48
2.	Monthly	0	6
3.	Monthly	66	92
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ( ) Yes
- (●) No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- (●) Yes
- ( ) No

6. Is this manual system standard at all Agency locations?

- (●) Yes
- ( ) No

7. Which elements of the Petty Cash management process work well?

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- ( ) Yes
- (●) No

10. What automated systems or manual processes does your Agency use to handle this requirement?

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

12. What elements of the CMIA process work well?

13. Please list up to five opportunities for improvements in the CMIA process.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

- ○ Yes
- ◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

19. What elements of the Inventory-Consumable process work well?

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1.

.....

2.

.....

3.

.....

4.

.....

5.

.....

34. Is your Agency a central or summary user of FAACS?

- ○ Central user
- ◉ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ◉ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ◉ Yes
- ○ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.	oracle Fixed assets	asset controlling and reporting
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

interfaces with Oracle payments
Can track assets by fund detail

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

41. Please list up to five opportunities for improvements in the Captial Assets process

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- (●) Yes
- ( ) No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- (●) Use LAS as the primary system
- ( ) Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

Keeps up to date analysis/information of specs of Lease in a data base for the life of the lease.

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

On-line data entry and lease modification. On-line view/report capability.

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- (●) Yes
- ( ) No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

Internal data from permit writiers in agency. They communicate when VDOT applies for a permit application, which upon receipt becomes earned.

54. Is this accounting provided by an automated system?

- ( ) Yes
- (●) No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	.3
Band - 4	.3
Band - 5	.3
Band - 6	
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.

Respondent 40 Submit date: Jun 15, 2005 E-mail address: ernest.steidle@wwrc.virginia.gov

PETTY CASH

1. Does your Agency utilize petty cash accounts?

- (●) Yes
- ( ) No

2. Please provide the following information for each location:

Matrix: part 1 of 2

	Location	Number of Accounts	Imprest Balance	Average Payment
1.	DRS Central Office	1	$ 8,150	$ 344
2.	7 Field Offices	7	$ 5,550	$ 30
3.				
4.				
5.				

2. Please provide the following information for each location:

Matrix: part 2 of 2

	How Often Reconciled	# of Payments by Check	# of Payments by Cash
1.	Monthly		
2.	Monthly		
3.			
4.			
5.			

3. Does your Agency have an automated system for managing petty cash?

- ( ) Yes
- (●) No

4. Please provide the names of the automated systems used for managing petty cash.

5. Does your Agency use a manual system to support the management of petty cash?

- (●) Yes
- ( ) No

6. Is this manual system standard at all Agency locations?

- (●) Yes
- ( ) No

7. Which elements of the Petty Cash management process work well?

Reimbursement via EDI.

8. Please list up to five opportunities for improvements in the Petty Cash process.

CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

9. Does your agency have any responsibility for helping the Commonwealth comply with the requirements of the CMIA?

- (●) Yes
- ( ) No

10. What automated systems or manual processes does your Agency use to handle this requirement?

Manual- From CARS 401 Report- Payments to State Agencies by code, amount and method of payment.
MIS downloads expenditures from CARS by date. Have to back out Indirect Cost expenditures. Manual posting to Worksheet One.

11. What level of effort (in labor hours) is required by your Agency to support compliance with CMIA?

Approx 68 Hours

12. What elements of the CMIA process work well?

Worksheet One calculates Days from Deposit to Expenditure recording, % of Total and Weighted Average Days.

13. Please list up to five opportunities for improvements in the CMIA process.

Remove options #1 and #2 from Profile.
Remove requirement for payments to State agencies.

INVENTORY - CONSUMABLES

14. What types of items does your Agency classify as inventory for financial reporting purposes?

If you have more entries than the space provided, please mark "Follow Up" to the following question and we will be in touch to get additional information.

1.

None

2.

.....

3.

.....

4.

.....

5.

.....

15. If you would like to provide additional information, please check the box below.

☐ Follow Up

16. Does your Agency operate a system that permits you to track inventory costs, balances and issues on a perpetual basis?

○ Yes

◉ No

17. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Inventory-Consumables process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

18. If your Agency does not have such a system, what processes are used to collect inventory–related financial information?

Agency does not have inventory.

19. What elements of the Inventory-Consumable process work well?

20. Please list up to five opportunities for improvements in the Inventory-Consumables process.

INVENTORY - GOODS FOR RESALE

21. Does your Agency maintain an inventory of goods for resale?

- ○ Yes
- ◉ No

22. Does your Agency operate a system that permits you to track inventory costs, cost of goods sold and inventory balances on a perpetual basis?

- ○ Yes
- ○ No

Comments

.....

23. If yes, please provide the system name and the functions the system supports.

	System Name	Functions the System Supports
1.		
2.		
3.		
4.		
5.		

24. Does your Agency reconcile the system with a physical count?

- ○ Yes
- ○ No

25. Does your Agency separately identify inventory shrinkage costs?

- ○ Yes
- ○ No

26. Does your Agency purchase the items for resale, produce them, or both?

- ○ Purchase
- ○ Produce
- ○ Both, purchase and produce

27. If the agency produces the goods, do you maintain separate accounts for Raw Materials Inventory, Work-in-Process inventory and Finished Goods inventory?

- ○ Yes
- ○ No

28. Does your Agency's automated system differentiate among the three categories of inventory?

- ○ Yes
- ○ No

29. Does the Agency system also provide either Process or Job Cost Accounting capabilities (whichever is appropriate for the items you produce for sale)?

- ○ Yes
- ○ No

30. What elements of the Inventory-Goods for Resale process work well for you?

31. Please list up to five opportunities for improvements in the Goods for Resale process.

CAPITAL ASSETS (includes Land, Buildup, Equipment, Vehicles, Infrastructure and Construction Prospects in Progress)

32. Does your Agency classify any items outside of normal Commonwealth guidelines as a Fixed Asset?

- ○ Yes
- ◉ No

33. Which items are they?

1. .....
2. .....
3. .....
4. .....
5. .....

34. Is your Agency a central or summary user of FAACS?

- ◉ Central user
- ○ Summary user

35. Does the FAACS system completely meet your Agency's needs?

- ○ Yes
- ○ No

36. Does your Agency operate an automated system to support Capital Asset accounting?

- ○ Yes
- ○ No

37. Please list the major software systems, as well as any manual processes, used by your Agency to perform the Capital Asset accounting process.

	System/Process	Process Supported
1.		
2.		
3.		
4.		
5.		

38. Which elements of the Capital Asset accounting process work well?

39. Please list up to five opportunities for improvements in the Captial Assets process

40. Which elements of the Capital Asset accounting process work well?

None.

41. Please list up to five opportunities for improvements in the Captial Assets process

Would like opportunity to do query reporting.
Would like FAACS integrated into CARS system.
Would like to be able to perform queries with minimal information.
Would like to be able to download CARS information and manipulate data at the agency level.

OTHER ASSETS

42. Does your Agency account for any asset types not covered above?

- ○ Yes
- ◉ No

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.				
2.				
3.				
4.				
5.				

43. Please describe these asset types not covered above that your Agency manages and accounts for. If these assets are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	
2.	
3.	
4.	
5.	

44. Are there any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Assets?

- ○ Yes
- ○ No

45. Please list these automated systems and/or specialized procedures, not already mentioned above.

CAPITAL LEASES

46. Does your Agency manage any capital leases?

- ○ Yes
- ◉ No

47. Does your Agency use LAS as the primary system for lease accounting, or do you operate a separate system?

- ◉ Use LAS as the primary system
- ○ Use separate system

48. Since your Agency uses a separate system, please identify the system.

.....

49. What capabilities does it provide that are beyond LAS capabilities?

50. What elements of the Capital Lease Accounting process work well for your Agency?

None

51. What changes or enhancements to the Capital Lease Accounting process would provide significant benefits to your Agency?

Would Like an automated interface with eVA.
LAS is not automatic, all data is keyed from paper.
No online capability.

DEFERRED REVENUE

52. Does your Agency collect any deferred revenues?

- ○ Yes
- ◉ No

53. If yes, what processes does the Agency have in place to differentiate these collections from earned revenue? To eventually record them as earned?

.....

54. Is this accounting provided by an automated system?

- ○ Yes
- ○ No

55. Please identify this system.

OTHER LIABILITIES

56. Please describe any types of liabilities not covered above that your Agency accounts for and manages.

Leave Liability is accounted for under the attachments submitted to DOA.

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 1 of 2

	Liability Type	Liability Description	System or Procedure	Description
1.	Leave Liability	Leave Balances owed at year end.	CIPPS/Leave System	State System
2.				
3.				
4.				
5.				

57. Please list, if applicable, any automated systems or specialized procedures, not already mentioned above, that your Agency uses to account for Other Liabilities. If these liabilities are part of a program or process that is exclusively managed by your Agency, please indicate.

Matrix: part 2 of 2

	Managed Exclusively by Agency?
1.	No
2.	
3.	
4.	
5.	

58. For all automated or manual systems and processes covered above, please provide an estimate of the staff resource requirements, whether salaried or wage, based on pay band. If contractor resources are currently used in this process, please also provide their total FTE.

If an employee or contractor is not dedicated full time to this process, please add up the percentages of employee time to reach an FTE total by pay band.

	FTE Count (include tenths)
Band - 1	
Band - 2	
Band - 3	
Band - 4	
Band - 5	.1
Band - 6	.2
Band - 7	
Band - 8	
Band - 9	
Contracted Labor	

59. Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.

○ Yes

◉ No

Comments

.....

60. If you have any other concerns or comments about the Asset and Liability Management business process, please include them here.