

State Controller's Division Cost Recovery Assessments and Cost of Service Charges

Program	Functions*	Customers Served	Key Deliverables	Assessment Methodology
Statewide Accounting and Financial Reporting Services (SARS)	<p>Provides statewide leadership in accounting and financial reporting services, ensures statewide compliance with state and federal fiscal reporting requirements.</p> <ul style="list-style-type: none"> • Statewide development and coordination of accounting, financial reporting and fiscal management policies and procedures. (P) • Professional assistance provided to agencies through policy guidance, training, and consultation services. (O and S) • Coordination of year end closing process and preparation of the state's financial statements. (O and S) • Central administration of security access to statewide financial systems. (O and S) 	All state agencies, federal government, private investors and investment advisors	<ul style="list-style-type: none"> • Oregon Accounting Manual (OAM) • Oregon Comprehensive Annual Financial Report (CAFR) • Other federal reports (SEFA, SWCAP and CMIA) • Agency training sessions • Secure access to the statewide financial systems; semi-annual security reviews. 	The total cost is allocated as follows: 15 percent based on the number of accounting records generated during the fiscal year end June 30, 2007; 25 percent based on outstanding debt at June 30, 2007; and 60 percent based on 2007-09 legislatively adopted FTE.

*Policy (P), Oversight (O), and Service (S)

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State Controller's Division Financial Datamart (SARS program)	Management of the Financial Datamart, including a repository of standard reports and ad hoc reporting. (S)	All state agencies	Financial datamart updated weekly. Payroll datamart updated monthly.	Allocation of the estimated costs is based on the number of accounting records generated during the fiscal year end June 30, 2007.

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Statewide Financial Management Services (SFMS) Analysis and Development	<p>The Analysis and Development section of SFMS is responsible for the more technical aspects of the statewide financial system including:</p> <ul style="list-style-type: none"> • Maintain technical and programmatic aspects of the financial system to ensure data integrity and appropriate program functionality. (O and S) • Interface coordination and security by testing and validating new and existing incoming and outgoing automated data transfers. (S) • Financial system data archives and purges to provide system efficiencies by removing old data from the financial system. (S) • Follows a consistent testing and migration process to verify appropriate results after all system changes. (O) 	All state agencies	<ul style="list-style-type: none"> • Manage and update the technical user documentation • Appropriate controls over incoming transfer of data to the financial system. • Removal of hundreds of million rows of data from the financial system production tables. • Quality assurance on all system changes. 	Estimated costs are allocated to agencies based on the number of accounting records generated during the fiscal year ended June 30, 2007.

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SFMS Operations	<p>Responsible for the daily addition of agency data and user interaction with the Statewide Financial Management Application (SFMA).</p> <ul style="list-style-type: none"> • System management to ensure the integrity of the financial system used by 85 state agencies and approximately 1,525 users.(O and S) • Develops system policies, procedures and documentation for the financial system. (P) • Provides training and training documents for the financial system (S) • Prepares the monthly statewide reconciliations of the Lottery fund. (O) • Provides agencies’ assistance and guidance (O and S) • Administers withholding and 1099-MISC processing and training (O and S) • Administers, reviews, and monitors statewide use of the approximately 2,500 Small Purchase Order Transaction (SPOTS) cardholders. (O and S) 	All state agencies, federal, state and local governments.	<ul style="list-style-type: none"> • Financial system policies and procedures documents • Training and training documents • Lottery reconciliation • 1099-MISC filings • After review of SPOTS card activity notice is sent to agencies for questionable use. 	The costs are allocated to agencies based on the number of accounting records generated during the fiscal year ended June 30, 2007.

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SFMS Reports	Generation of the Statewide Financial Management Application user requested and control reports. (O and S)	All state agencies	<ul style="list-style-type: none"> Agency financial reports 	SFMS report costs are allocated to agencies based on the number of accounting records generated during the fiscal year ended June 30, 2007.

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Shared Client Services	Responsible for all of a combination of the following services to client agencies. <ul style="list-style-type: none"> • Establishing and linking accounting structures to support financial information needs. (S) • Processing budgetary, accounting, payroll and payment transactions (S) • Reporting financial information to Agency management. (S) • Assisting and supporting in budget planning and execution (S) • Meeting statewide financial information reporting requirements (O) 	Client agencies which are primarily small agencies, boards and commissions of the State of Oregon.	<ul style="list-style-type: none"> • Ad hoc financial reports • Client agency training • Assistance on accounting and reporting issues and State policies. 	Shared Client Services costs are allocated to participating agencies through Interagency Agreements based on direct cost recovery using incremental costing.

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Special Programs	<p>Responsible for Statewide Accounts Receivable management and assisting agencies in establishing and maintaining effective systems of financial internal control.</p> <ul style="list-style-type: none"> • Develop a statewide vision of accounts receivable management and collections by encouraging a new approach to A/R. (O) • Responsible for SCD Business Continuity Planning • Provide research and information on A/R and Internal Control (S) • Assist agencies to improve collections. (S) • Provide agency staff with A/R and internal control educational and training opportunities. (S) • Develop a statewide vision of internal control, emphasizing a strong control environment (O) 	State agencies, Boards, Commissions and their clients.	<ul style="list-style-type: none"> • Maintain Oregon Accounting Manual policies • Maintain SCD Business Continuity Plan. • Monitor private collection firms contract compliance. • Implement standardized statewide liquidated and delinquent accounts receivable report. • Provide Accounts receivable, liquidated and delinquent report and training 	Special Program costs are allocated to the agencies based on the 2007-09 legislatively adopted FTE

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Oregon Statewide Payroll Services	<p>To maintain and operate the Oregon Statewide Payroll Application (OSPA) to prepare payroll payments for the participating state workforce</p> <ul style="list-style-type: none"> • Maintain the payroll system for accuracy, needed functionality and optimum availability. (O and S) • Provide user support and training on OSPA as well as general payroll practice.(O and S) • Provides a mechanism for daily payroll processing (S) • Prepares the monthly reconciliation of the payroll fund (O) • Timely and appropriate calculation and payment of tax withholdings as well as monthly, quarterly and annual reporting.(S and O) • Create and update payroll and tax related policies and procedures.(P) 	Executive, Legislative and Judicial Branch agencies as well as the federal government.	<ul style="list-style-type: none"> • Payroll checks and Direct Deposits • Federal payroll filings • Payroll fund reconciliation 	Oregon Statewide Payroll Services costs are allocated to agencies using OSPA to generate pay checks based on the number of payroll checks/stubs generate per agency.

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Statewide Financial Management Application Warrants	<p>Generates warrants and provides statewide vendor maintenance, training and reconciliation. (O and S)</p> <ul style="list-style-type: none"> • After appropriate review, activate agency requested vendors on the statewide financial system (O) • Distribution of warrants (S) • 1099-MISC training and filing • Prepares the monthly statewide reconciliations of the General Fund.(O) 	State agencies and approximately 112,500 vendors	<ul style="list-style-type: none"> • Approximately 45,000 monthly checks • 1099-MISC filing • General Fund reconciliation 	Statewide Financial Management Application warrants are allocated to agencies using SFMA to generate warrants based on the number of warrants generated per agency.

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Statewide Financial Management Application (SFMA) SFMS Generated ACH	<p>Provides statewide vendor maintenance, statewide Direct Deposit processing and training for agency staff. (S)</p> <ul style="list-style-type: none"> • After appropriate review, add Direct Deposit information to the statewide financial system (O and S) • Supports web-based system that provides back-up documentation on direct deposit payment. (S) • Prepares the monthly statewide reconciliations of the General Fund.(O) 	Vendors using direct deposit	<ul style="list-style-type: none"> • Approximately 5,000 monthly direct deposits. • Direct Deposit Reconciliation • Daily updated website for vendors to review direct deposit activity and documentation. 	Statewide Financial Management Application direct deposits are allocated to agencies using SFMA to generate direct deposits based on the number of direct deposits generated per agency.

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SCD Administration	<ul style="list-style-type: none"> • Provide leadership and accountability to all levels at DAS and the agencies. (O and S) • Promote employee development (S) • Provide executive level and administrative support (S) • Provide office management and coordination (S) • Responsible for SCD Budget (S) • Provide accounts payable, purchasing, internal policies and procedures, contracts and agreements, personnel and payroll, advanced document preparation, web site maintenance, training and travel for the division. (S) 	Citizens of the State of Oregon, legislators, agencies, vendors, and SCD Staff	<ul style="list-style-type: none"> • Communication to SCD staff and agencies on viable trainings. • SCD Budget and other budgetary documents • Prepare division invoices for payment 	SCD Administration costs are allocated to SCD units based on remaining units’ number of FTE.

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SFMS Administration	<ul style="list-style-type: none"> • Responsible for SFMS program leadership and direction (S) • Responsible for the statewide financial management application (SFMA) security and internal controls (O) • Provide user training on the use of the both the financial module and the purchasing module of SFMA. • Management of the statewide Small Purchase Order Transaction System (SPOTS). • Administrative support of the SFMS unit and maintenance of the vendor W-9s. • Develop, monitor and provide feedback on the SCD Budget. 	State agencies, 112,500 vendors, the legislators, SFMS staff.	<ul style="list-style-type: none"> • Quality Assurance on all SFMA programming changes. • Offer SFMA modular training at least two times a month. • Train agencies on alternative methods to efficiently use SFMA. • Administer statewide SPOTS program. • Update the SPOTS Oregon Accounting Manual • Maintain SFMS Business Continuity Plan. • Draft SCD Budget 	SFMS Administration costs are allocated to remaining SFMS units based on number of FTE.

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