

Financial Knowledge and Empowerment for ALL

Ohio Fiscal Academy
Cohort 8
2018



Team FF Enterprise

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Executive Summary

State of Ohio

State of Ohio fiscal employees have seen an increase in the amount of time spent addressing inquiries and issues that are partially attributable to an insufficient understanding of fiscal principles by non-fiscal employees. The challenge is widespread across State of Ohio entities, and has caused aggravation in an already challenging atmosphere as staffing levels in Fiscal Offices continue to reduce. Our recommendation, resulting from the forthcoming analysis, is for a training for non-fiscal staff to be implemented. Such training should focus on the development of skills in fiscal related areas; which would ultimately alleviate a portion of time spent finding, correcting, and assisting non-fiscal staff with basic level issues.

Scope

The scope of the paper will provide the reader with the necessary information to understand that a training, of some form, is a necessity for non-fiscal staff. The scope is limited to a sales pitch to prove that a training is needed and ends prior to the inclusion of specifics such as: time, frequency, and medium used in delivery. Members of FF Enterprise represent various State Fiscal Offices and can confidently recognize existing issues. Those members, however, are not affiliated with the training and teaching arms within the State. Therefore, it is deferred to the expertise of those individuals to determine a platform in which the training should be delivered.

Research Methods

Various types of research were conducted to provide well-rounded results for the reader. FF Enterprise surveyed a sampling of effected users, both non-fiscal and fiscal staff, to identify the time and effort used to determine the necessity of a training opportunity. A data analysis was then conducted based upon the results of the survey and projected across the state for time and effort costs. Interviews were coordinated with subject matter experts that have training experience, as well an agency who introduced a similar training of their own. Research papers were also reviewed and summarized for the various learning styles.

Findings

The research methods included surveys, interviews, data analysis, and research paper reviews which yielded many interesting results. It was found that 88% of fiscal employees surveyed believed that the most needed topic is Purchasing and Procurement. Also, over 50% agreed that Invoicing, Revenue, as well as Travel knowledge is needed. The non-fiscal survey found that 73% of those surveyed would voluntarily take a general fiscal education training. Data analysis found that the State could save time worth up to \$9 million. Interviews with subject matter experts in training provided guidance on how and when trainings are necessary, as well as advice on speaking to the non-fiscal audience. An interview with a subject matter expert at the Ohio Housing Finance Agency provided a case study detailing how implementing such a training can positively effect worker morale, relationships between fiscal and non-fiscal staff, and alleviate time for staff.

Recommendations

FF Enterprise believes the results of the findings strengthen the original recommendation, that a training for non-fiscal employees on general fiscal topics is needed. The findings support a desire from both the fiscal and the non-fiscal employees for a training. Another recommendation is that said training is developed with the assistance of non-fiscal employees to remove industry jargon, which often confuses and discourages those that are not familiar. The scope of the recommendation ends prior to suggesting what entity offers said training, as well as the medium used to deliver it.

Introduction

Problem Statement

The world of fiscal operations can be difficult to navigate, and individuals not directly involved can lack the essential knowledge to successfully complete the processes in the allotted time. On a larger spectrum, the goal of all State of Ohio agencies is to ensure a variety of community needs are being met, however administratively, there are frequent roadblocks that cause frustration and diminishes the team environment. When segregated, fiscal employees are usually responsible for obtaining general insight to their agency's operational programs. However, in contrast, program employees are not required to understand fiscal related mandates, nor their roles and fiscal responsibilities within the organization. Consequently, unbudgeted purchases are made without appropriate approvals, revenues are improperly recorded, corrective journals are required to fix coding errors, requests are denied due to lack supporting documents, and employees who travel are reimbursed later than expected. Although fiscal employees are committed to their internal and external customers, they spend a great amount of time rectifying situations that often require the assistance of additional outside resources, and the originator of the issue is required to begin the process over. When such issues arise, fiscal employees must determine the root cause, and a resolution is hours, sometimes days away.

Background

Across the State of Ohio, agencies are constantly developing protocols that suit their individual needs while tailoring them around a set of guidelines established by the fiscal authoritative agencies, known as Office of Budget and Management (OBM) and Department of Administrative Services (DAS). DAS and OBM have established avenues to assist employees in their fiscal development, however employees are not taking full advantage of these opportunities, are unaware such opportunities are available, or the information received when participating was too overwhelming to be retained. The currently available options are often difficult to navigate for the individuals who require more tangible means to retain this information.

While workloads are steadily increasing, the staffing levels are decreasing; therefore a more efficient Fiscal department is needed now more than ever. State fiscal employees are having to redirect their attention from daily responsibilities, and are spending excessive time resolving common issues. Unfortunately, the solutions are not being retained, and mistakes are often repeated. Realistically, employees are consumed with their daily tasks and lack the time required to intricately identify the resources best suited for their issues.

The significance of this issue is that a clear disconnect exists between the fiscal and non-fiscal employees. There are language barriers that prevent both parties from properly articulating their concerns and identifying root causes. Additionally, the time required to navigate a processing cycle and the perception of ownership are often misunderstood. Employees often believe that once they have completed their part of the cycle, they can become hands off and the responsibility rests on the next individual. When in fact, everyone involved has a responsibility to ensure the accuracy of processing and should therefore be equipped with the necessary knowledge to do so.

The purpose of this case study analysis is to promote better use of our most valuable and irreplaceable asset: **TIME**. While a handful of fiscal employees can navigate the available fiscal resources, there is a large section of employees, both fiscal and non-fiscal, who struggle daily to make those connections that will grant them a greater sense of security as they approach their daily tasks. This will also influence a strong connection that can bridge the existing gap between the fiscal and non-fiscal employee. The most common issues are seen in the areas of Budgeting, Procurement, Accounts Payable/Receivable, and Grants. Through educating non-fiscal employees on basic fiscal principles, not only will individuals expand their knowledge, but they will also improve working relationships and gain a greater sense of pride and empowerment. This essentially promotes the mission of the State of Ohio and ensures that the taxpayers are being served with minimal delays.

Research Strategies

The research process involved many stages which were completed sequentially. During the development of the problem statement, the support gained to validate the claim was worth investigating. This began by identifying the available resources and then proceeded to developing our external methods for collecting data related to the topic. The methods utilized were believed to have the greatest influence in support of our defined problem.

The team decided it would be beneficial to explore what was currently available in the way of fiscal training for both fiscal and non-fiscal staff. It was clear that quality work had been previously completed designing training opportunities and other resources to provide insight to these Fiscal issues.

The team initiated research efforts by coordinating preliminary interviews within our respective fiscal offices. These interviews were informal and candid in nature without a questionnaire to avoid any preconceived bias. The purpose of these interviews was to bring awareness to challenges faced by fiscal employees and understand the frustrations they frequently experience. The hope was that the input would strengthen the issues identified in the problem statement. It became clear immediately that something needed to be done to bridge the gap between the two groups (fiscal and non-fiscal), and it was time to move forward to the next phase.

Project members then created two separate surveys using Survey Monkey to understand both sides of the problem. Those who were experiencing the everyday fiscal problems and those that were tasked with providing the remedy to those problems. The survey created for the Fiscal employees was distributed to the fiscal staff within the group's respective agencies, past and present Ohio Fiscal Academy (OFA) cohort members, and fiscal contacts at other agencies. The second survey was designed and distributed to a collection of non-fiscal staff members within the team's respective agencies that were known to have dealt with the Fiscal Department in the past.

The next piece of research that the team conducted was subject matter expert interviews. Members of the team consulted with employees within the State of Ohio who collectively possess more than 30 years of fiscal training experience and could offer great insight on training practices, procedures, and creating buy-in. The information they provided was beneficial in the process of developing our own proposed recommendation for training.

Finally, research on different learning styles and the benefits of online learning versus in-person training was conducted to support our proposal. The information that was collected in this research is geared towards helping to develop our own recommendation as well as to resolve the issues identified.

Findings

Current Resources and Classes

State agencies have several training resources at their disposal to equip fiscal staff with financial information. The Enterprise Learning Management module in OAKS, provides numerous online courses and help links within the Financial (FIN) module. The State of Ohio's Procurement website and FIN Source are other online resources that can be referenced for information and instructions. The State also has the Fiscal Knowledge Exchange, which is a collaborative site that allows fiscal staff to share their best practices, helpful tips, and useful tricks. Additionally, the State has provided the Statewide Fiscal Orientation program for newer fiscal staff to offer a global perspective of fiscal practices. The most recent update to myohio.gov has increased the accessibility to these resources.

The resources that are available are different in that they have been designed to individually address a need by covering a particular aspect of fiscal information. To properly navigate the resource, one must have a clear understanding of the scope for which the resource was designed before seeking information. For example, one must know that "expense account codes" are housed within the FIN Source, but the FIN Source will not guide one through the entire procurement process.

Currently available resources are written and designed for an audience who already has a foundation in fiscal knowledge. The terminology used is for those who can readily make the distinction between items such as; MBE Set Aside versus Participation. Further, the current resources provide precise details of fiscal topics that are understood by those who reside in the fiscal world. Those same precise details are ineffective for non-fiscal staff and can be overwhelming when attempting to seek information for their tasks.

Considering the combination of the comprehension prerequisite, the myriad of resources, and the material context, it creates a terrain that is difficult to maneuver for non-fiscal staff. Resulting in a situation where fiscal staff become the sole gatekeepers of this information. In a situation where information is ambiguous, it places all the burden for explanation, reiteration, and correction on fiscal staff. Ultimately resulting in communication breakdowns between fiscal and non-fiscal that can, at times, be riddled with conflict.

Surveys and Interviews

During the initial phase of our research endeavors, the team polled individuals from our respective agencies who work in the Fiscal offices, past and present OFA Cohorts, and other fiscal contacts around the state. The main objective was to isolate those problem areas that are frequently encountered when interacting with non-fiscal employees. Additionally, individuals repeatedly contacted fiscal employees for assistance with tasks, and do not appear to retain the information that was previously provided. These issues were common across the group's

agencies. Such experiences were not believed to have occurred in a vacuum, but were indicative of a larger issue.

Through this exercise, it was learned that Procurement, Accounting, Budget, Invoicing, Travel, and Revenue are areas in which the greatest breakdown exists between fiscal and non-fiscal employees. Also, it was identified that steps in the vouchering process are often missed and supporting documents and other pertinent information are excluded when submitted to the fiscal area. Additionally, non-fiscal was found to act, at times, outside their scope of authority by circumventing fiscal staff and making decisions that have large financial impacts. As an example, most non-fiscal employees do not have a clear understanding of the differences between cash, allotment, and track which is harmful as they typically believe that funds are unlimited in the event their allocated resources are overspent.

Surveys

Members of FF Enterprise engaged their peers with two surveys, one for fiscal staff and another for non-fiscal. The survey was made available from May 1, 2018 through May 17, 2018 through the web-based survey application Survey Monkey. Questions were asked to determine the experience of both parties, the time spent on resolving fiscal issues, and the perceived knowledge necessary to solve the issues. The surveys were distributed to staff members of the represented agencies of group members, as well as current OFA Cohorts and other fiscal and non-fiscal contacts across the state. The Fiscal survey received 42 respondents and the Non-Fiscal survey received 41. A full list of survey questions has been provided in Appendix B. Questions asked to the respondents were to determine the need to gauge time spent assisting non-fiscal employees with fiscal issues, the complexity of the issues, among other questions to tie their time, and state funds spent to resolve the issues.

The survey for fiscal employees focused on detecting the frequency and length of time spent assisting staff. The group also wanted to determine if a pattern existed through a comparison of commonalities in feedback. It was also a concern if additional resources were being required to resolve issues. Lastly, the group needed to determine if fiscal employees saw a benefit in educating program staff on general State fiscal topics.

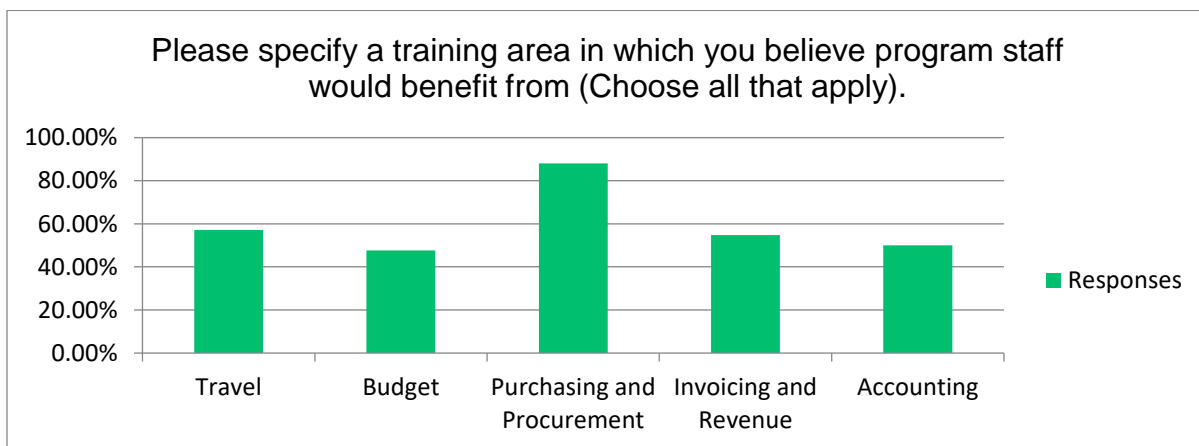
The survey completed by non-fiscal staff focused primarily on determining the level of fiscal understanding possessed by these individuals and if they require assistance from fiscal resources to resolve their issues. The group's goal was to identify areas in which staff could develop their own fiscal knowledge as well as reducing the number of repeat occurrences. Such growth is beneficial to help individuals understand the larger picture and their role within State fiscal processes.

Comparing the Survey Results

80% of the non-fiscal survey participants believe they possess less than average State fiscal knowledge. In a follow-up question, 51% of these employees feel confident in their abilities to independently remedy fiscal related issues. In contrast, 49% are unable to identify when a fiscal related issue has occurred, and therefore must rely on assistance from fiscal employees to determine the best solution.

Among many of the striking results, it was found that 24% of respondents stated they assist their non-fiscal co-workers with fiscal related issues multiplies times a day. In total, 66% stated that assistance was required on at least a weekly basis. When incidents do occur, resolving the issue likely takes more than 15 minutes, as 49% of the survey answers stated it can take between 15 minutes and an hour, while 17% stated that these issues can take over an hour to find a resolution. Catching and correcting errors made by non-fiscal staff is another area that the team was interested in. Interestingly, most respondents reported that correcting errors were not a frequent part of their jobs. 62% responded that they catch an error less than once a week, while 28% responded that errors were found once or twice a week. The results here found that fiscal staff spent much more of their time assisting with fiscal related issues on the front end and much less time was spent finding and correcting issues on the back-end.

When asked if the state would benefit from an annual general state fiscal training, 88% of fiscal staff felt that there would be a benefit in the offering, and 71% of the respondents believed the number of issues that would occur would decrease with a training. Additionally, most (55%) believed it would save them at least two hours a week.



As can be seen in the chart above, the survey results support the claims received from the preliminary interviews in the beginning of our research efforts. Procurement and Travel are the primary areas in which fiscal individuals believe program staff has the lowest level of understanding with 88% and 57%, respectively. Furthermore, 83% of those fiscal employees surveyed can resolve inquiries through their own knowledge and experiences. This can be attributed to various statewide trainings and other education outlets that are available to the fiscal employees. The remaining 17% of individuals required the assistance of other fiscal staff and resources such as the SAFE Manual and/or FIN Source.

More than half of the non-fiscal respondents (56%) agreed that a general training of State fiscal processes would result in less issues with Fiscal. 54% of these respondents also felt that a training of this type would likely save them 15 minutes to an hour on a weekly basis. Interestingly, 73% of those respondents would volunteer to attend a State training on fiscal processes. This proves a desire for the non-fiscal employees to expand their understanding of the fiscal procedures. This result ran counter to the belief that the training would be met with resistance.

It is important to note the level of comfort that non-fiscal employees feel when it comes to requesting their assistance. On a scale of 1-5, the average response was 4.55 that they are very comfortable in contacting a fiscal employee. This shows that fiscal staff is delivering high

levels of customer support, strong communication, and a strong relationship already exists. Therefore, no additional resources, time or money, are required to help strengthen those connections.

An interesting dynamic between the two surveys was the difference in responses to the frequency of fiscal interactions. Perhaps, since fiscal employees have a small presence in an agency (9%), it is possible that both survey results accurately reflect the experience of the average employee for both fiscal and non-fiscal employees. The necessity for training could be exaggerated on the fiscal employee's side due to projection bias, as fiscal employees, on average, see at minimum one issue weekly. While 95% of fiscal respondents say they provide anywhere from daily assistance to a few times monthly, 78% of non-fiscal respondents stated they require fiscal assistance "not very often". This speaks to the fact that non-fiscal employees are not always included in the resolution process and can often misinterpret fiscal's definition of "an issue". There is an apparent disparity in the perception of what identifies a process issue because such items are being seen by fiscal repeatedly and have a low level of difficulty. This appears in the data where 79% of non-fiscal participants responded they possess little to average knowledge of fiscal processes, however later admitted they rarely encounter issues.

Time and Cost Benefit Analysis

Statistical sampling was used in our surveys to gain an understanding of the issues that fiscal and non-fiscal are facing. According to Lawrence B. Sawyer and Mortimer A. Dittenhofer, using the statistical sampling theory will not give us exact answers but reliable estimates. This method was chosen to provide a certain degree of confidence that the projections would come within a tolerable range.

According to the DAS "Monthly Report-Number of State Employees" there are a total of 51,413 (rounded to 51,000 for this analysis) employees as of March 31, 2018. To identify the amount of fiscal and non-fiscal employees, the DAS Classification and Compensation Plan as of June 24, 2018 was used to categorize individuals as either Fiscal or Administrative, and Other. Once the totals per category were established, it was presumed that one individual per Department ID with an Administrative¹ Classification is responsible for fiscal related matters. It was through these assumptions and isolation process that the rounded salary cost of Fiscal employees is \$300 million per year and \$1 billion for non-fiscal employees. The average hourly wage rate used in the calculation is \$32.57. This rate was calculated based on average payroll costs found on the COGNOS BI report for the pay period ending May 12, 2018.

Employee Type	Number of Employees (A)	Employee hours per week	Employee hours per year	Total Hours per year	Hourly wage	Total wage per year
Fiscal	2,550	3.50	182	464,100	\$32.57	\$ 15,115,737.00
Non-Fiscal ¹	1,642	3.25	169	277,498	\$32.57	\$ 9,038,109.86
Total				741,598		\$ 24,153,846.86

The survey completed by non-fiscal staff focuses primarily on the cost associated with the time spent involving fiscal employees to resolve issues that ultimately effect fiscal operations of an agency. In addition to the cost, the results helped determine the frequency and level of difficulty

¹. For the purpose of this exercise, Non-Fiscal employees are classified as one employee per Department ID

of these issues. The ultimate goal is to identify areas in which non-fiscal staff could develop their fiscal knowledge and reduce the amount of repeat occurrences. The answers provided on the survey, were projected to the state as a whole.

Two agencies, the Secretary of State and the Department of Commerce, were used to project the percentage of fiscal employees to total agency employees, resulting in 2,550 “fiscal staff” with the remaining 48,450 employees be identified as “non-fiscal staff”. Of the 48,450 employees, they are a part of 1,642 different departments. An assumption for this analysis is that each department has one person who handles the fiscal responsibilities for their respective department. This assumption is based on work experience, also, the surveys were sent out to staff members that were known to work with fiscal. To calculate a cost savings based on time related survey results, averages were determined using the hour nearest to the selected time frame.

Another assumption made during this analysis is that amount of hours spent correcting non-fiscal issues was calculated at 3.25 hour per week. To retrieve an annual savings, 3.25 hours per week is multiplied by 52 weeks for a product of 169 hours a year. When multiplying the hourly cost of \$32.57, the estimated cost per employee is found to be \$5,504.33 annually. By projecting this cost to the 1,642 employees the survey results apply to, the resulting number total number is \$9,038,109.86 that is estimated to be spent in non-fiscal staff time on issues involving fiscal. Going back to the survey, 46.3% of those surveyed felt their complexity of the issues they encounter that are fiscal related were rated a two or below out of five. Likewise, 43.90% were rated a three on the same scale. Training focused on these basic to average issues, which make up 90.24% of the total issues, could result in most of the costs, \$9,038,109.86, to other needs within their department or perhaps savings for the state.

Of the fiscal employees surveyed, 45% stated they were correcting issues at least daily, and 23% conveyed they were fixing issues at least once a week. Most of these issues were resolved within an hour. The assumption made for this analysis, splits the results down the middle and assume that there are 3.5 instances per week that take a total of one hour. Making 3.5 hours spent, per week on issues per fiscal employee. This resulted in an average of 182 hours per year for each fiscal employee. When multiplied by the average hourly wage used above of \$32.57, a total costs for the estimated 2,550 employees came to \$ 15,115,737.00.

In summary, 741,598 staff hours are projected based on the survey, to be used annually on matters that the survey indicates on fiscal related issues that require, based on the survey, basic to average knowledge to resolve. Those staff hours total to over \$24 million in payroll costs to the State of Ohio, with a portion of that passed on to the tax payers. By reallocating the time, the State could see an improved quality and greater work efficiency from those involved, and perhaps even more cost savings from reduced overtime. As well, reallocated costs could be used for investments in technology and tax payer savings. In essence, it would appear that while a drop in the bucket in relative terms of overall payroll costs, the savings in time and money would still be a substantial amount.

Subject Matter Expert Interviews

Implementing a training of this magnitude requires countless upfront resources and planning. Therefore, understanding the value of the training before engaging in the preparation and implementation is a crucial step. Team FF Enterprise interviewed Nikki Williams, OBM's Technology Based Training Supervisor to gain an understanding of the logic that is used to

determine when a training is necessary. She has been with the OBM Training Academy since 2010. She has over 10 years experience in training and development and is the primary resource for implementation projects for OBM.

Additionally, the team interviewed Dawnielle Pierce who is currently a Training Manager with Ohio Job and Family Services (JFS). She has served in this role for eight years and employed by the State of Ohio for over 20 years. Prior to JFS, she was responsible for L.E.A.D. Ohio training with the Department of Administrative Services (DAS).

Common Issues

The SME's agreed that there is a need for both online and in-person training platforms. Because there are a variety of individuals being serviced, both types should be made available. The audience's attitudes play a major part in deciding which medium to use for what topics. Additionally, the urgency in which the information needs to be distributed is a major factor as well. Online is preferred when information needs to be distributed to a large audience in a short amount of time. On the contrary, in-person better supports the participation of attendees. A detailed list of the pros and cons of each platform can be seen below.

Online Training Pros & Cons

Pros	Cons
Mass Distribution	Lack of face-to-face interaction
Time Savings	Easily Distracted
Saves Money	Information Not Retained
	Fast Pace, Unanswered Questions

In-Person Training Pros & Cons

Pros	Cons
Better Interaction w/ Instructor	Lack of Desire to Travel
Visual Demonstrations	Time Away from Work Locations
Network Opportunity	

Currently, agencies have adopted their own methods for providing information to their employees, which primarily leads to inconsistencies in information that is shared and understood. Statewide information is often shared with higher-level employees, and is either not distributed or individuals do not review it on their own.

Another factor that contributes to the lack of understanding is the high use of fiscal jargon. Often, fiscal individuals speak on levels that are only understood by individuals with a fiscal background and when they cross over to speaking with program people, they do not speak on a level that they would understand.

It is often seen where newly hired employees are thrown into their positions without receiving the back-story to their tasks. They have to rely on the knowledge of their coworkers and other resources of their predecessor. This time is crucial because this is when individuals are prepared to learn as much as they can, however they may have the responsibility of developing their own processes.

Is Training the Solution

The best way to determine if the implementation of a new training is the best solution, a Training Needs Analysis must be completed. Our SME's advised that although the initial thought is a training, through the completion of this analysis, one may discover that the training is not necessarily the best option. There are a few tests in which can help identify the breakdown in current processes. Often, a sampling of individuals will be selected to test a process simultaneously while following the written instructions, and it may be determined that a gap exists that needs to be clarified. FF Enterprise provided responses to the analysis and can be view in Appendix A.

Interview with Ohio Housing Finance Agency's Billie Corson

Billie Corson, the Controller of the Ohio Fair Housing Agency (OHFA) was interviewed for implementing trainings at her agency. Corson has worked in the Finance Department at OHFA for 20 years. She led a team in implementing training for individuals who constantly travelled and submitted documents for reimbursement. OHFA frequently sends staff in and out-of-state, from line staff completing compliance reviews and providing training to housing counselors to upper management traveling to conferences, meeting, and seminars. Travel Expense Reports (TERs) are an integral part of the day to day business at OHFA.

Corson spoke to the issues that arose within the agency due to the frequent traveling. To begin with, she estimates that the Account Clerk responsible for approving TERs would spend an hour weekly correcting issues found on submitted reports. The issues were, more often than not, easily correctable. The constant back and forth led to friction between the Finance Department and other departments. TERs that were fully approved by noon on Thursday would be paid out to the traveler on that Friday. Missing the deadline often resulted in contentious conversations with the traveler, their manager, and the Finance Department, especially if the traveler was seeking reimbursement for advancing the expense. The Account Clerk position has been one of the few revolving door positions in OHFA, thanks in large part to the stress resulting from these confrontations. Billie noted that much of the confusion was caused by a lack of fundamental understanding by non-fiscal staff in the travel policy and reimbursement procedure. It was also presented as an audit risk by the Office of Internal Audit, as the knowledge was centralized in one area, and often by one staff member, and could be subject to that person's interpretation.

In 2014 OHFA's Finance Department introduced their Travel Reimbursement Training to assist travelers from all departments in understanding the travel policy and completing the TERs. The training has been held ever since semi-annually and is mandatory to attend, once a year, for all staff that travel or book travel for other staff. The in-person training only takes 10-15 minutes to complete and allows the entire class to go through a few examples. OHFA recently created a video that will eventually allow staff to complete from their desk.

The returns have been mostly positive for the agency. Corson estimates that the Account Clerk spends between 20-30 minutes a week now correcting expense reports. Friction between departments, while still existent, has noticeably declined. More knowledgeable staff has led to much fewer altercations during the reimbursement process. At this point, the training serves as mostly a refresher to traveling staff, as well as an opportunity to ask clarifying questions. The introduction of the video has been positively reviewed by staff outside of Finance. OHFA also began a similar training on purchasing, which is provided to all department heads and their

designated purchaser. Recently however, some pushback has begun on the necessity of keeping the Travel Reimbursement Training mandatory.

Learning Styles

The team decided that to ensure the recommendation for a training was the most appropriate, how people intake new information should be reviewed. The consideration lead to the VARK model by Neil Fleming. The VARK model helps decode the different learning styles and stands for: Visual, Auditory, Reading/Writing, and Kinesthetic. Fleming's model set out to help individuals identify which method(s) work best for retaining newly presented information (Othman and Amiruddin, 2010).

Typically, individuals fall into one category that stands out more than the others. There are individuals who will end up with two strong categories and be considered bimodal or multimodal learning. Visual learners experience their best absorption and retention when information is presented to them through demonstration and description. Auditory learners have shown to best absorb and retain information when it is heard aloud. Verbally repeating and reading aloud are common retention practices for the auditory learner. Reading/writing learners process new information most efficiently when they are reading written text. These learners tend to lean towards lists, textbooks, and glossaries. Kinesthetic learners process new information using various senses. These learners function the best when they are learning through experience and hands on practice (Othman and Amiruddin, 2010).

Understanding that each person has a learning style and therefore a best method for taking in new information, leads one to consider what the best mechanism is to pass on this fiscal knowledge. Ideally one would want an instrument that appeals to all learning styles. In considering the learning styles, the team felt the best mechanism to convey this information was in fact a training based on considering what would appeal to most learners.

Online vs. In-person Platform

The team investigated what the best delivery vehicle would be for this proposed training to maximize retention. Considering this point led the team to Anna Ya Ni's paper on the difference between the traditional, in-person learning and the new, online learning environments in her paper "Comparing the Effectiveness of Classroom and Online Learning: Teaching Research Methods". There were benefits and short comings that were identified for both. The traditional classroom maintains the face-to-face contact as well as the genuine interaction between peers and instructors. The online classroom contains many benefits from the student's perspective including time savings, transportation savings, and an overall convenience. Performance was compared between the two modalities of learning and there were some differences, but there also were enough variables that could have caused the variation that a conclusion cannot be drawn (Ni, 2013).

The two learning modalities were also examined for grades and pass/fail percentages. There were slightly better grades in the in-person classrooms. Also, she found that there were slightly more students failing in the online classroom. The group that was considered failing also included students that dropped out at any point during the course. This increase in failing students was theorized to be attributed to the life requirements that distance-learning students often have to deal with that traditional classroom students do not. One potential explanation for

the small difference in success between in-person and on-line was the percentage of the students that worked full time jobs: 70% of the traditional students and 93% of the online students. This is just one of the many factors that can affect the learning modality. Of the two options and the gathered data, it is hard to label one style as better than the other. This information was very beneficial as the group began to theorize on how exactly to conduct the proposed training. Since the main goal of this training would be to send the attendees home with as much useful information as possible, it was decided that an in-person training would help to maximize the amount of retained knowledge.

Conclusion

After compiling the data, conducting interviews and research, and analyzing the outcomes; one solution seems clear to the team. The solution we have determined, is to educate non-fiscal staff on fiscal principles by utilizing a training. Firstly, this education will improve the general knowledge base of non-fiscal staff regarding fiscal principals. Secondly, this education will reduce the cascading effect that missing knowledge causes such as reducing time blocks. Lastly, this education will hopefully lead to more efficient use of time by fiscal and non-fiscal staff. The conclusion was supported by answering the questions of a Training Needs Assessment.

The need was initially demonstrated with polling current Ohio Fiscal Academy cohorts which showed there was a consensus regarding similar issues that they are experiencing. Once that consensus was found and the need became obvious, the team developed surveys to gather the opinions of individuals within fiscal sections and within non-fiscal sections. The surveys overwhelmingly showed that a training was not only needed but wanted as both groups felt fiscal principle training would be helpful. Non-fiscal felt they would feel more empowered with this additional fiscal knowledge, and the fiscal staff felt it would save them time that could be redirected to other tasks. Furthermore, the non-fiscal survey indicated a willingness to learn more about fiscal.

The interviews with training experts yielded a reference to many wonderful fiscal trainings already in place. The interviews referenced that if a training such as this was to be undertaken then the team would need to gain the support of the Chief Financial Officers and other managers within the State. The interviews also emphasized that vernacular must be geared towards non-fiscal even suggesting that the training not be developed by fiscal to maximize comprehension.

An interview with Billie Corson of OHFA provided a glimpse of what the State should hope to accomplish. An annual training that provides a general overview of fiscal related topics and shows that just a short training on a topic, otherwise unfamiliar to staff, can result in reduced errors, time savings, and better overall relationships within an agency.

The current information was bountiful, and the trainings were designed to teach, refresh, and remind fiscal staff. In reviewing the resources, one item clearly stood out. Despite being available to all employees throughout the State, the trainings were more geared towards an audience with prior fiscal knowledge. The terminology and the detail provided within the trainings were much more in-depth than non-fiscal staff generally need.

Once the review of the fiscal training offerings were complete, the team decided to review whether training was the most practical method to convey the fiscal principles to non-fiscal staff.

The inquiry led the team to research how to convey new information to maximize comprehension. The results of the inquiry led the team to discover the various learning styles, demonstrated through the VARK Model, which indicated the best approach is utilizing a myriad of tactics to appeal to those various learning styles. A training seemed to be the best fit for this discovery. The next question the team sought to answer was how best to deliver that training. Again, through research, the team discovered that in-person training still marginally yields a greater retention than online.

The results of the Training Needs Assessment yielded that there is an overwhelming need for fiscal training of non-fiscal staff throughout the state. Once the need for a training was established, the team decided that the development of the actual training should be turned over to the State of Ohio Trainers. The FF Enterprise Team was comprised solely of fiscal staff and their exceptionally limited training experience was deemed insufficient to adequately develop a training of this magnitude. This decision has been made in the best interest of both the fiscal staff and the non-fiscal staff throughout the State. The team may find modifying some the existing resources towards an audience of non-fiscal staff may yield the new resource needed. The State's non-fiscal staff members will be able to gain a better understanding of fiscal principles that impact their daily job duties and the fiscal staff should have additional time resources to direct to other areas of need.

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Appendix A: Training Needs Assessment

What problems are you experiencing and needs to be addressed?

As shown in the results of the fiscal and non-fiscal employee surveys and the SME interview with Billie Corson, the problems are caused by a misunderstanding of fiscal policies and processes by non-fiscal staff. As a result, the culture of State Agencies are being affected and time is being wasted.

In the Fiscal Employee Survey, when asked “Which areas do you believe could use the most focus?”, employees responded with Procurement and Travel. Also, 24% fiscal employees stated they assist their non-fiscal co-workers with fiscal related issues multiplies times a day. Most of these instances, 66%, took longer than 15 minutes to correct.

The preliminary interviews suggested that employees often do not know the difference between fiscal terms such as cash, budget, and allocation. The non-fiscal survey showed that 90% of these employees feel they possess an average to below understanding of fiscal processes.

In dealing with purchasing, if the proper processes are not followed it can lead to a time delay in receiving items or an increase in time spent on acquiring the proper support after the item has been received such as invoices and packing slips. Second to the second main issue is travel; most commonly non-fiscal state employees that travel around the state for a primary function of their position. When traveling primary issue is supplying the correct documentation for a reimbursement request after they have already paid up front. When fiscal is reviewing the request, they have to spend extra time working with the employee, to ensure the employee is properly reimbursed. This cost both parties more time to process the request, while also leading to possible frustration between the parties. Due to a possible lack of knowledge or understanding of the state fiscal requirements, this has become a continuously growing issue for the state.

In looking further, when fiscal employees answered this survey question; there was a steady response of other main areas that can cause issues between fiscal and non-fiscal employees. The other primary areas are: Invoicing/ revenue, general accounting, and budget respectively. Issues in these areas primarily lead to an extended amount of time and possible conflict between the two groups.

As shown in the SME interview with Billie Corson, lack of understanding of completing Travel Expense Reports lead to conflicts between departments. This conflict led to many issues with the Account Clerk position, and it has created a revolving door of employees becoming burnt out as a result. A lot of time has been used to go over these issues with staff, which could have been allocated to other items.

What are the symptoms that made you believe a problem existed?

Symptoms recognized by fiscal staff are interactions with non-fiscal employees that sometimes escalate to confusion and hostility. Multiple other symptoms lead to the realization of the issue such as: non-fiscal employees trying to avoid the input of fiscal employees in certain projects. Another symptom recognized was continuously having the same repetitive issue that fiscal staff have to work with non-fiscal to correct or obtain information on. Issues regarding the inability to meet all purchase requests for a department due to certain budget restraints, or the inability to

use certain vendors because of statewide purchasing rules. In addition, a noticeable increase in time spent assisting in general or repetitive items that general fiscal knowledge should correct.

What does success look like? What behavior changes are required to know the training is successful?

Success, as shown in both the Fiscal Employee Survey and the interview with OHFA's Billie Corson should be regarded as a more fiscally knowledgeable customer that should lead to better relationships as well as time savings. The cost benefit analysis shows that more than \$24 million is spent on fiscal and non-fiscal employees dealing with these issues. According to the fiscal employee survey, 54.76% surveyed employees believe it would save at least two or more hours a week in assisting non-fiscal staff.

A primary behavior change would be a noticeable increase in daily core work output. By potentially saving two or more hours a week in resolving issues, that time can be spent on processing more work overall. Another change that would help indicate that the training is successful is a decrease in the amount of emails needed to process a travel request; which would lead to quicker reimbursement to the employees according to Billie.

Explain the audience in terms of age, tenure, education, etc.

The audience will be State of Ohio workers that are not currently working in their agency's Fiscal or Finance Department. The audience selection is due to their job positions possibly requiring interaction with the fiscal department, or who could possibly benefit from general fiscal knowledge.

The age, tenure, education, will vary greatly, however as the Non-Fiscal Employee Survey shows, the vast majority will lack a high-level understanding of State fiscal processes. These employees will have a varying level of State experience (current average around 12 years) and will likely have a wide range of ages and educations. Most, per the survey, will have average to below understanding of the fiscal process. The proposed argument for a general fiscal based knowledge training will be to cover all current non-fiscal state employees and all incoming new hires.

How flexible are you with the structure, approach, and creativity?

As shown in the interview with Dawnielle Pierce and in the research done on the VARK Model, an in-person training is believed to be the most beneficial and should provide the desired results. However, an on-line learning medium will be the easiest to reach the audience. As the Fiscal Employee Survey suggests, there appears to be the most need with Procurement, followed by Travel, and then Revenue.

The group kept their scope of our project to research gathering and proposed conclusions. The findings section did collect the advice from our SMEs and from the VARK Model, but the group feels that it is out of our scope to assist in determining the final approach and structure of the training. Instead that should be handled by State training experts such as Nikki Williams or Dawnielle Pierce.

What training already exists and is there a way it can be leveraged?

The various offerings for fiscal training shows that there is an abundance of information available for Fiscal staff. However, per Dawnielle Pierce, this information would need to be heavily modified for the non-fiscal audience before being disseminated.

Fiscal focused trainings such as OAKS ELM webinars and resources in the SAFE Manual are excellent tools, but they were created for employees with a higher knowledge in fiscal procedures. This group feels that both the OAKS ELM webinars and the SAFE Manual use specific fiscal terms and very detailed concepts that could confuse non-fiscal staff instead of benefiting them.

These existing materials could be leveraged as a platform to create a non-fiscal training. These resources are intuitive and useful to fiscal employees, but they could be modified from their current configuration to provide a new training for non-fiscal employees. By using existing material, it would alleviate the State from having to start from nothing.

What are the audience's attitudes towards training?

The results of the Non-fiscal Employee Survey show that a large majority of the surveyed staff would be receptive to the training. However, as Nikki Williams conveyed and the OHFA's Travel Expense Training showed, push back from HR and other effected areas should be expected when implementing trainings, especially if the content is made mandatory.

Appendix B: Survey Results

Fiscal Employee Survey:

Question 1: What level of program staff do you usually work with?

Answer Choices	Responses	
Bargaining Unit (Admin Staff/Office Staff)	39.02%	16
Bargaining Unit (Field Staff)	7.32%	3
Supervisors/ Managers	39.02%	16
Directors	14.63%	6
	Answered	41
	Skipped	1

Question 2: How often do you assist co-workers (non-fiscal employees) with fiscal related issues?

Answer Choices	Responses	
Almost Never	4.88%	2
A few times a month	29.27%	12
Weekly	26.83%	11
Daily	14.63%	6
Multiple times a day	24.39%	10
	Answered	41
	Skipped	1

Question 3: Are you able to resolve most of the issues on your own without involving any other resources?

Answer Choices	Responses	
Yes	83.33%	35
No	16.67%	7
	Answered	42
	Skipped	0

Question 4: If you answered no to question 3 above, what type of assistance do you typically seek to resolve the issue? (check all that apply)

Answer Choices	Responses	
Internal Fiscal Staff	68.42%	13
Internal Program Staff	15.79%	3
External State Staff (ie. OBM, OSS, Controlling Board, OIT, etc.)	52.63%	10
Resource Link in OAKS (ie. Fin Source, ...)	63.16%	12
	Answered	19
	Skipped	23

Question 5: When involving other resources, how much time does it typically take to resolve the issue?

Answer Choices	Responses	
15 minutes or less	34.29%	12
15 minutes to an hour	48.57%	17
An hour to four hours	5.71%	2
Four hours to eight hours	5.71%	2
More than one day	5.71%	2
	Answered	35
	Skipped	7

Question 6: How often does an error occur that extends the normal timeline of a process?

Answer Choices	Responses	
Less than once a week	61.54%	24
Once to twice a week	28.21%	11
Once a day	7.69%	3
More than once a day	2.56%	1
	Answered	39
	Skipped	3

Question 7: How much time does it typically take to correct these errors?

Answer Choices	Responses	
15 minutes to an hour	56.41%	22
An hour to four hours	28.21%	11
Four hours to eight hours	10.26%	4
More than one day	5.13%	2
	Answered	39
	Skipped	3

Question 8: How complicated are the issues you help solve the majority of the time?

Answer Choices	Responses	
Basic Fundamentals - 1	7.14%	3
2	19.05%	8
3	47.62%	20
4	21.43%	9
Highly Complex - 5	4.76%	2
	Answered	42
	Skipped	0

Question 9: Are the issues you handle often repetitive?

Answer Choices	Responses	
Yes	66.67%	28
No	33.33%	14
	Answered	42
	Skipped	0

Question 10: How much time do you think you spend handling these issues from non-fiscal employees?

Answer Choices	Responses	
Almost no time at all per week	7.14%	3
Less than one hour a week	57.14%	24
Less than 4 hours a Week	28.57%	12
8 hours plus a week	7.14%	3
	Answered	42
	Skipped	0

Question 11: Do you feel that all non-fiscal employees could benefit from annual general state fiscal training?

Answer Choices	Responses	
Yes	88.10%	37
No	11.90%	5
	Answered	42
	Skipped	0

Question 12: Do you believe that a general state financial training could reduce the occurrence of handling these issues?

Answer Choices	Responses	
Yes	71.43%	30
No	28.57%	12
	Answered	42
	Skipped	0

Question 13: Please specify a training area in which you believe program staff would benefit from (Choose all that apply).

Answer Choices	Responses	
Travel	57.14%	24
Budget	47.62%	20
Purchasing and Procurement	88.10%	37
Invoicing and Revenue	54.76%	23
Accounting	50.00%	21
	Answered	42
	Skipped	0

Question 14: By providing all non-fiscal employees with general fiscal training, how much time do you feel it could save you per week?

Answer Choices	Responses	
0 to 1 hours	45.24%	19
2-4 hours	38.10%	16
4-8 hours	11.90%	5
8+ hours	4.76%	2
	Answered	42
	Skipped	0

Non-Fiscal Employee Survey:

Question 1: What Level of staff member are you?

Answer Choices	Responses	
Bargaining Unit (Admin/Office Staff)	25.64%	10
Bargaining Unit (Field Staff)	0.00%	0
Supervisor	12.82%	5
Manager	43.59%	17
Director	17.95%	7
	Answered	39
	Skipped	2

Question 2: What level of State Fiscal knowledge do you feel you possess?

Answer Choices	Responses	
None	0.00%	0
Very little	31.71%	13
An average amount	48.78%	20
More than average	17.07%	7
Expert	2.44%	1
	Answered	41
	Skipped	0

Question 3: When a fiscal issue arises, do you:

Answer Choices	Responses	
Identify a potential issue before it completes a processing cycle and contact your Fiscal Department.	51.22%	21
Receive an error in which you don't understand and need to reach out to your Fiscal Department.	26.83%	11
Not know there was an issue until contacted by Fiscal.	21.95%	9
	Answered	41
	Skipped	0

Question 4: How often do these issues occur in which a member of your fiscal department assists in resolving your issue?

Answer Choices	Responses	
Never	2.50%	1
Not Very often	77.50%	31
A handful of times a week	17.50%	7
At least once a day	0.00%	0
Multiple times a day	2.50%	1
Answered		40
Skipped		1

Question 5: Once your Fiscal Department becomes involved, how long does it take for the issue to be resolved?

Answer Choices	Responses	
Within 15 minutes	17.95%	7
15 minutes to an 1 hour	35.90%	14
2-4 hours	28.21%	11
8+ hours	17.95%	7
Answered		39
Skipped		2

Question 6: Do you believe a general training of State fiscal processes would assist you in independently resolving your issues?

Answer Choices	Responses	
Yes	56.41%	22
No	43.59%	17
Answered		39
Skipped		2

Question 7: If yes on question 6, how much time do you believe could be saved if you obtained this knowledge on a weekly basis?

Answer Choices	Responses	
Within 15 minutes	14.29%	4
15 minutes to Less than 1 hour	53.57%	15
2-4 hours	28.57%	8
8+ hours	3.57%	1
Answered		28
Skipped		13

Question 8: Do you think that learning more about how your position fits into the overall state process, would help you gain a better understanding of why the state has to follow certain processes?

Answer Choices	Responses	
Yes	70.00%	28
No	30.00%	12
	Answered	40
	Skipped	1

Question 9: Would you voluntarily sign up for a training course that reviews the State's fiscal processes?

Answer Choices	Responses	
Yes	73.17%	30
No	26.83%	11
	Answered	41
	Skipped	0

Question 10: In your opinion, typically how complex are the issues that you encounter?

Answer Choices	Responses	
Lowest Complexity - 1	26.83%	11
2	19.51%	8
3	43.90%	18
4	7.32%	3
Most Complex - 5	2.44%	1
	Answered	41
	Skipped	0

Question 11: How comfortable are you reaching out to your fiscal staff to assist you with issues?

Answer Choices	Least Comfortable	
Least Comfortable - 1	5.00%	2
2	0.00%	0
3	2.50%	1
4	20.00%	8
Most Comfortable - 5	72.50%	29
	Answered	40
	Skipped	1

Question 12: How long have you been employed by the State?

Years	Number of Respondents
Under 10 years	18
10-20 years	14
20+ years	9
Answered	41
Skipped	0

Question 13: How many agencies have you worked for?

Number of Agencies	Respondents
1	30
2	5
3	5
Answered	40
Skipped	1