BEST PRACTICES TO PERFORM A MONTH END RECONCILIATION AND AUDIT IN OAKS

OHIO FISCAL ACADEMY – COHORT 9
2019

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EXECUTIVE SUMMARY

State government financial offices across Ohio perform a multitude of functions with one common goal. They all pursue the judicious administration of state appropriated funds based on the guidance and policies set forth by state fiscal leaders and entities like the Governmental Accounting Standards Board (GASB). Team Pot of Gold, authors of this case study, is made up of financial representatives from a variety of backgrounds with diverse experience in performing these important administrative tasks with that goal in mind.

Arguably the two most important functional areas of any state government financial office are accounts payable (AP) and accounts receivable (AR). The expenditure of funds and the collection of revenue are the backbone of a state fiscal office and are key elements providing the means for agencies to carry out their individual missions. As such, it stands to reason that the reconciliation and auditing of an office's AP and AR is a vital process that should be conducted on a monthly basis.

With this case study, Team Pot of Gold sought to understand what the best practices are for performing a month end reconciliation and audit in the Ohio Administrative Knowledge System (OAKS). Our team looked at accounting practices and processes outlined in federal documents, like The Yellow Book of the Generally Accepted Government Auditing Standards (GAGAS), and in state resources, like the State Accounting Fiscal Essentials (SAFE) Policy Manual. The guidance provided by these resources outline the how, when, and why to perform such reconciliations. Team Pot of Gold also sought to understand what processes current State of Ohio government offices are using to reconcile their AP and AR. To that end, our team developed a survey that was distributed to two-hundred and seventy-six Ohio fiscal staff and OAKS Super Users across the enterprise seeking their input. Our team also conducted interviews with fiscal office professionals from several state agencies. These interviews provided valuable insight, from the interviewees' points of view, on the current state of agency month end AP and AR close processes and what they see as challenges or barriers.

The results of our case study were a bit surprising to our group and revealed some interesting facts and trends about the AP and AR close processes used by state agencies. We noticed wide discrepancies in the frequency with which reconciliations were conducted, variety in the tools used to conduct reconciliations, and requests for training or guidance on reconciliations from the respondents to our survey.

From the research performed by our team, the results of our enterprise wide survey, and the interview responses we received from agency directors, there were several conclusions and recommendations we are able to make about the AP and AR reconciliation and audit process at state government agencies. The first conclusion we can make is that there doesn't seem to be a standard frequency in which agencies are performing their reconciliations and audits. Our team feels there should be a standard frequency in which all agencies should reconcile and audit their AP and AR transactions. Performing a reconciliation and audit on a monthly basis is the best course of action. This provides an opportunity to catch coding errors, budget errors, and unpaid vouchers in a timely fashion and avoid having these issues linger until the end of the fiscal year when the Office of Budget and Management (OBM) is attempting to close all OAKS financial transactions for the entire fiscal year. Second, while the OAKS SAFE Manual provides steps and recommended reports to perform a reconciliation and audit, it may not be detailed enough to assist inexperienced agency employees in carrying out these tasks. Our team recommends

that a training module be developed and provided through the OBM Training Academy eLearning Program on the performance of month end reconciliations and audits. Lastly, our team felt that there should be some measure of accountability on the part of agencies who have unreconciled or unaudited transactions in OAKS. Some agencies have transactions that are in budget error or that go unapproved for weeks or months at a time. Not performing a monthly reconciliation and audit of these transactions can cause a large back-up at the end of the fiscal year for OBM to attempt to clean up. Our team would recommend that agencies transacting in OAKS for AP and AR enter in to a Memorandum of Understanding (MOU) with OBM that states they are aware of their responsibility for performing a month end reconciliation and audit of their AP and AR transactions and that they address any transactions that are not closed out.

INTRODUCTION

In the world of Finance, the goal is to be fiscally responsible with stakeholder funds. Not only monitoring how the funds are spent but performing a month end reconciliation of AP and AR and audit. Generally Acceptable Accounting Principles (GAAP) is "a set of accounting rules established by the financial accounting standards board" (Becker Professional Education, p. GL-6). GAAP has recommended methods for companies to perform a month end reconciliation and audit. This not only to help monitor a company's profit or loss, but to help balance a company's assets and liabilities. This also, helps ensure that a company is posting transactions in the appropriate month. Government agencies, however, do not necessarily deal with profit/losses, but are responsible for making sure taxpayer funds are spent appropriately. The GASB provides the same type of accounting standards when it comes to month end reconciliation and audit. In turn, an agency may want to consider performing a month end reconciliation and audit, not only to balance their assets and liabilities, but to clear out any exceptions that are showing outstanding for the month. "Today, all fifty state governments prepare their financial reports according to GAAP. While a little less than half of the U.S. states officially require local governments to adhere to GAAP, GASB estimates that approximately seventy percent of the county and local financial office do anyway" (Accounting.com), appendix A.

Generally Accepted Government Auditing Standards (GAGAS) (also known as The Yellow Book) is "standards for audits of government organizations, and audits of government assistance received by nongovernmental and government organizations" (Becker Professional Education, p. GL-6). The purpose of an audit is to "provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce cost, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability" (Becker Professional Education, p. A5-74). An agency would want to perform an audit to confirm transactions are applied correctly and to make sure funds were spent appropriately. Normally, an audit is performed once a year. However, a government agency may want to create a checklist for an audit to help ensure that each agency is conducting an audit and spending funds appropriately. By performing a end of month reconciliation and audit, your agency has a better financial picture of what transpired within a given month.

Currently the OAKS FIN Manual, authored by OBM, provides a month end checklist for reconciliation. OBM, OBM Shared Services (formally Ohio Shared Services), and State Accounting have noticed over the years that agencies have not been using the OAKS FIN Agency Month End Checklists. When agencies do not follow up on outstanding exceptions, unpaid vouchers, and problem invoices on the Work-In-Progress (WIP) Report, it leaves open issues that still need addressed the following month. What appears to be happening is that agencies are not addressing the outstanding issues the next month, but several agencies are leaving all open issues to be addressed at fiscal year end. OBM Shared Services would like to see each agency clean up their outstanding issues on the WIP Report (appendix B) each month. If for some reason the item is not able to be cleaned up, then communicating with OBM Shared Services on why the issue is unable to be resolved within the month is preferred. Leaving items open on a continuous basis has been creating a lot of extra clean up at fiscal year end when issues could be addressed and cleaned up monthly.

BACKGROUND

The significance to an agency performing a month end reconciliation and audit is to ensure that assets and liabilities are being correctly accounted for in the appropriate month in which it occurred. The principal function of an audit is to ensure funds are being spent properly and transactions are posted in the appropriate month in which they occurred. If an agency does not perform a month end reconciliation, then there is no assurance that transactions are being posted in the proper month. How do you get agencies to understand the significance of completing a month end reconciliation and audit? How do we help agencies follow the instructions or guidance that is given to agencies? How can we best train agencies in what process needs to be followed?

Over ten years ago OBM developed a month end reconciliation and audit process. Leading the efforts to have agencies complete a month end reconciliation and audit was Alana Haberman. Alana developed working instructions for agencies to follow and the checklist which is now housed in the OAKS FIN Manual under OAKS FIN Agency Month end checklists. Each month Alana would run these reports and follow up with agencies to make sure all transactions and exceptions were cleared up.

Currently OBM Shared Services sends out the weekly Agency AP WIP Report and a monthly Unpaid Voucher Report, so agencies know what transactions are unreconciled. The Unpaid Voucher Report shows pending and miscoded vouchers that need corrected. Several agencies tend to ignore the reports that Diane Hare sends out to get transactions cleaned up. Agencies that ignore the report have unresolved transactions that keep adding up month after month, leaving an unnecessary clean up of transactions at the end of the year. Not really accounting for the transactions in the correct posted month.

Over the past several years, primarily due to staffing issues, OBM has gotten away from making sure a month end reconciliation and audit is performed by each agency. Therefore, some agencies have not been completing a month end reconciliation and audit. The issue with agencies not completing a month end reconciliation and audit each month leaves a major clean-up process at the end of the fiscal year. In some cases, agencies must go back several months to make corrections on outstanding issues that could have been resolved if the agency would have used the month end checklist found in the OAKS FIN Manual.

RESEARCH STRATEGIES

All state agencies across the enterprise do not perform a month end reconciliation and audit of their AP and AR transactions in OAKS. The OAKS FIN SAFE Manual contains an agency month end processing tasks checklist for AP and AR transactions that agencies can use. However, the bulk of agencies do not utilize the checklist. Although we hypothesized reasons why the reconciliation was not completed, we did not have concrete evidence as to why it was not done. Was it because the reconciliation task was labor intensive, are the numbers of errors insignificant, or was there a lack of understanding how to complete the process? Our research strategies were designed to dispel assumptions, and to definitively discover why the month end process is not being completed. In order to proceed, we needed to gather different views and opinions which called for a qualitative approach. However, we also realized we needed to use a

structured survey so our findings could be expressed numerically. We decided to use both qualitative and quantitative research methods to reach our conclusion.

For our qualitative method, we identified Subject Matter Experts (SMEs) from various state agencies with expertise and experience in AR and AP to gain an understanding of their procedures. The SMEs represented both small, medium, and large sized agencies. We developed a list of interview questions which provided a starting point for our research and analysis. The SMEs were from the Ohio Department of Health, Ohio Department of Public Safety, Ohio Department of Transportation, OBM, and the Ohio Department of Aging.

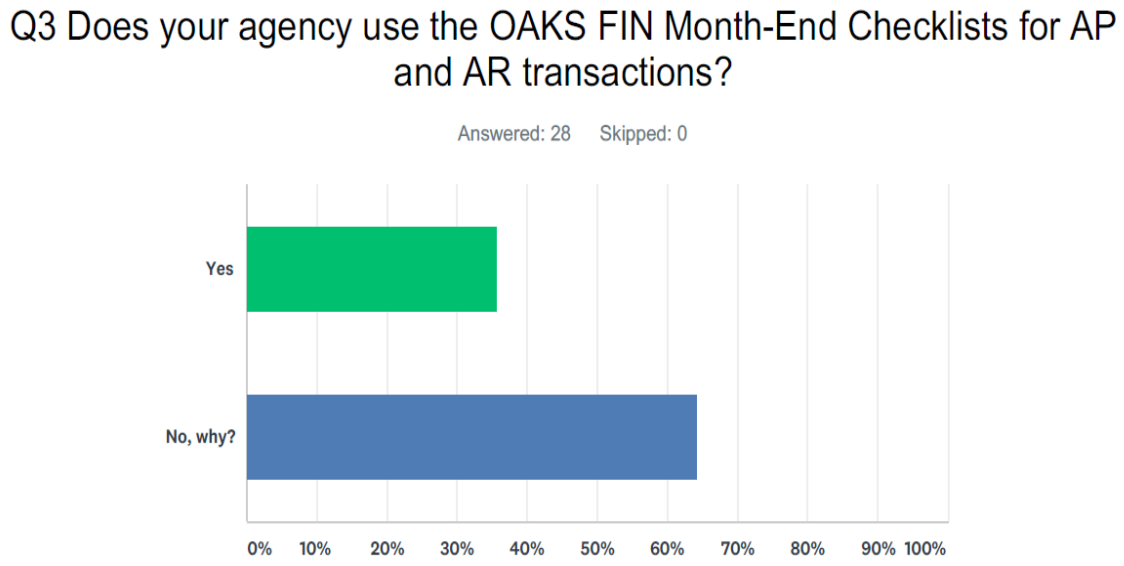
After completing interviews with the SMEs and analyzing their responses, we realized we needed a larger number of respondents in order to draw valid conclusions, since the sample size was small. We needed respondents, familiar with reconciliations, and able to answer questions about AP and AR. Although there is a vast number of OAKS users, our sampling had to include fiscal users familiar with reconciliations. We decided to create a survey that would be sent to the OAKS Super User Listing from OBM. The listing provided two-hundred and seventy-six fiscal staff along with OAKS Super Users. By narrowing our focus from OAKS Users to OAKS Super Users we were able to drill down to users familiar with reconciliation processes.

We started with a myriad of questions, and tailored them down to ten, which we felt as a group were necessary. Any question which did not answer or provide meaningful information was discarded or consolidated into our final ten. Ten questions were developed and entered into Survey Monkey for a response. Each question was designed to identify the data we needed to collect to answer our research question. Knowing survey respondents are less likely to provide more than ten responses we kept our survey short and simple. As we narrowed down our questions, we removed redundancies, or questions that contained inferences. By doing this, we were diligent in avoiding the use of leading or bias language. Our questions were concise, but allowed us to obtain data from which we could draw valid conclusions. After finalizing the questions and setting up our Survey Monkey survey, as a group, we entered various responses into Survey Monkey to make sure the survey performed the way we envisioned. In the end, this helped catch and correct problems before we distributed the survey to our two-hundred and seventy-six respondents. Our respondents were given ten days to respond to the survey.

FINDINGS AND ANALYSIS

Survey Results

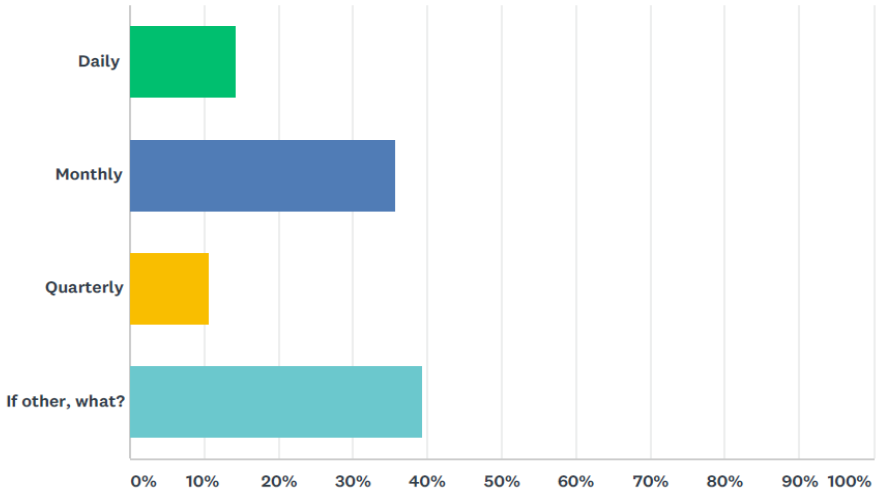
The findings from our research began with our survey results and analysis. The survey was sent out to two-hundred and seventy-six fiscal staff and OAKS Super Users throughout the state in which we received twenty-eight responses. The survey consisted of ten questions and was open for ten days. We hoped that there would have been a better response rate however; the information that we received showed some very interesting trends. According to the survey results, over forty percent of the respondents performed multiple roles within their agency when it comes to AP and AR and audit processing. Ten percent of the respondents did not have an active role in the AP and AR and audit process. Our survey result confirmed our assumption that most of the fiscal staff and OAKS Super Users are not using the OAKS FIN Month End Checklists for AP and AR transactions. Over thirty percent of the respondents indicated that they utilized the checklist with over sixty percent of the respondents indicating that they did not utilize the checklist. Respondents that reported that they did not utilize the checklist were asked why they were not utilizing the checklist and their responses varied from fiscal staff having their own process they use to perform reconciliations; a few fiscal staff did not know the checklist existed, and a few respondents did not find the checklist to be helpful.



Respondents were asked how frequently they performed an AP and AR reconciliation and audit. Over fourteen percent reported daily, thirty five percent monthly, ten percent quarterly, and thirty-nine percent noted other. Respondents reporting other noted they did not perform an audit with others reporting weekly audits. A few of the respondents noted that they did not understand the question. See the graph below.

Q4 How frequently do you perform an AP/AR reconciliation and audit?

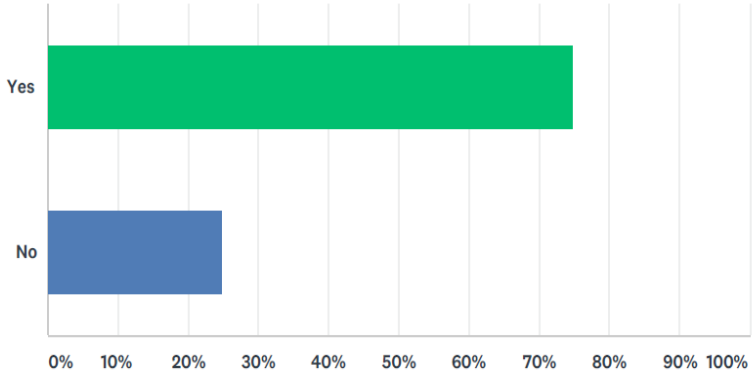
Answered: 28 Skipped: 0



We were surprised to learn that seventy-five percent of respondents thought it would be beneficial to have reconciliation and audit guidance for AP and AR transactions. Twenty-five percent of the respondents reported no and noted they would be in agreement if the guidance added additional control and value, and it may serve as a useful tool for new staff. See graph below.

Q5 Would it be beneficial to have a reconciliation and audit guidance for AP/AR transactions?

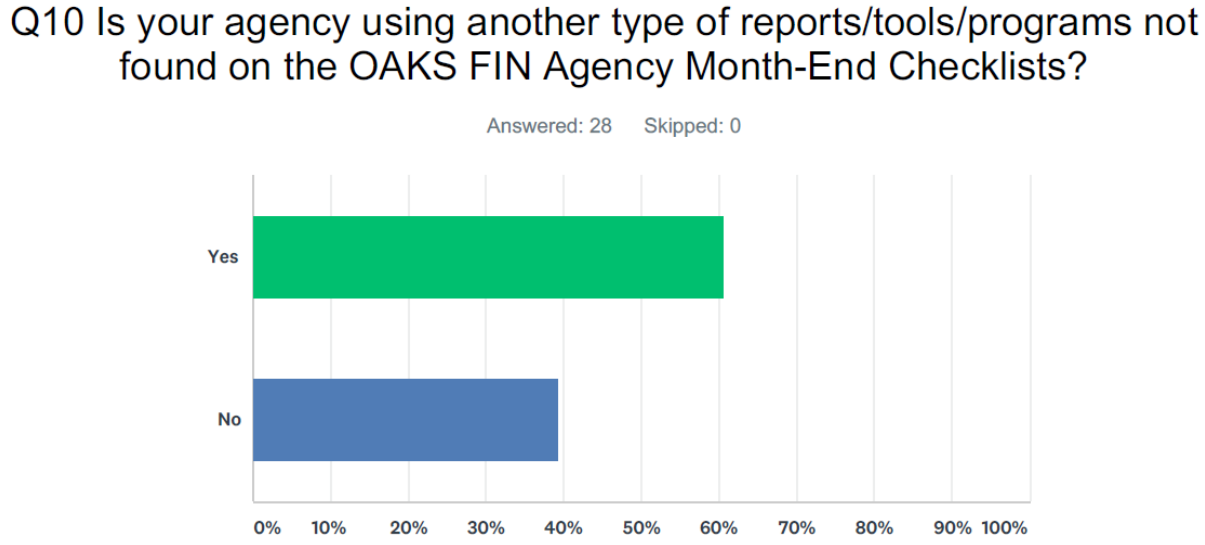
Answered: 28 Skipped: 0



Respondents were asked what some of the barriers and opportunities they encountered when they or their team performed an AP and AR reconciliation and audit. Barrier responses ranged from time issues related to internal systems in OAKS, staffing, functionality issues in OAKS, staff responsible for assisting with errors don't respond timely, and issues with the level of detail that the reports provide. Time to do the reconciliation due to staffing or other issues appears to be the biggest barrier for the fiscal staff. There was only one survey response that indicted a

desire for more training and guidance on payable related issues. The agencies reported a range between eight and over one million AP and AR transactions processed a month.

Respondents reporting on the frequency of discrepancies experienced while performing AP and AR reconciliation and audit noted rarely, very frequently to numerous weekly and monthly. Discrepancies encountered were coding errors, wrong payment amount, duplicate payments, wrong supplier payment, incorrect invoice dates, state term contract numbers missing, deposit posted to the wrong customer, receipt of funds and posting journals crossing reporting periods, and incorrect or wrong Purchase Order (PO) and timing issues.



Respondents were asked if they used another type of report, tool or program not found on the OAKS FIN Month End Checklist and sixty percent reported that they use another report, tool or program. There was thirty-nine percent that responded no to this question. Respondents reported that they used other reports, tools and programs noted use of internal budget and grant tracking spreadsheets, internal billing systems, agency-specific BI General Ledger Report and Excel reconciliation spreadsheet, reconciliation through Convergent Business Operations Support System (CBOSS) & Salesforce, SharePoint and Excel spreadsheets, AR system called SAGE Payment and Application System.

INTERVIEW DATA

Results from SME interviews with Bridget Brubeck with OBM, Diane Hare with OBM Shared Services, and Amber Griffith with State Accounting are outlined below:

Interview Questions:

1. What issues or problems do you encounter from agencies with the end of month reconciliation and audit?
2. For agencies that interface with OAKS each month, what obstacles does OBM State Accounting have when trying to close out the books?

3. Do you find agencies use the month end checklist found in OAKS FIN?
4. Do you think something in the ORC or OAC regarding the end of month reconciliation and audit would be more beneficial than only having a month end reconciliation and audit process in the OAKS FIN Manual?
5. If you were to re-write and simplify the OAKS month end checklist process for end of the month AP and AR close, what items would it contain and why?
6. If an agency isn't cleaning up their WIP Report items in a timely fashion (+15 or +30 days) are there step taken to assist the agency in cleaning up those items or to compel them to rectify those items themselves?

The issues that OBM encounters most often during a month end reconciliation and audit are budget exceptions for coding, purchase orders out of funds, and insufficient fund balances. OBM and State Accounting encounter the same issues when trying to close out the books for agencies that interface with OAKS each month however; agencies not reconciling monthly or daily are causing havoc during the end of the year fiscal processing. There is a consensus at OBM that state agencies are not using the month end checklist found in OAKS FIN Manual. As is relates to the possibility of something being added in the Ohio Revised Code (ORC) or Ohio Administrative Code (OAC) that would address a month end reconciliation and audit, OBM believes the ORC should address the agency's missions rather than address the accounting errors agencies choose to ignore. OBM did not know how to make state agencies more accountable for doing a month end reconciliation and audit. However, they wondered why the CFOs allow these transactions to be ignored. If given the opportunity to re-write and simplify the OAKS month end checklist processes, OBM would survey the different agencies to find out what they believe the checklist is missing. The individuals who have used it found that it calls out the transactions that need attention. The survey would help OBM understand the agency perspective, what's missing.

Bridget Brubeck, Deputy Director – Office of Budget and Management

Bridget indicated that years ago, Alana Haberman completed a month end reconciliation and audit process. Alana would send out the reports to each agency at the end of the month on issues that were outstanding. Currently, this process is not being completed due to staffing and other issues. Therefore, leaving a huge cleanup on vouchers and exception issues at the end of each fiscal year. There are tools out there to assist with a month end reconciliation and audit process. However, it is unknown why agencies do not use the reports and follow through cleaning items up monthly.

Diane Hare, Customer Experience Program Manager – OBM Shared Services

In an interview with Diane Hare she stated that a WIP Report is sent out every Monday to inform agencies what they need to take action on so that there is adherence to the ORC. The WIP Report identifies Agency Problem Invoices, Agency Budget Check Exceptions, and Agency Pending Approvals, and it lists the number of days each item is aging. Each agency with items aging greater than five days receive the WIP Report and they are expected to perform clean-up. The goal of the WIP Report is to create an awareness of what is holding up the payment process. Items that have aged fifteen days are highlighted in yellow, items that exceed thirty days are highlighted in gold. The highlighting is a signal to the agency that immediate action is needed on the part of the agency. In June, as the fiscal year comes to a close the WIP Report is sent out on Mondays and Thursdays. Despite efforts, there are items that continue to age week

after week and month after month so by fiscal year end the task is more challenging and requires additional effort. Currently, Bridget Brubeck is copied on the WIP Reports of those agencies who have highlighted items and she may follow up with their directors if no action is taken.

Results from SME interviews with CFO Beverly Hoskinson, Public Utilities Commission and Kelly Salomone, Section Chief OBM-Office of Internal Audit are outlined below:

Interview Questions:

1. Aside from those found on the month end checklist in FIN, are there other reports, tools, or programs we leverage when performing a month end reconciliation? If so, what are they?
2. Are there additional tasks or processes that we perform as a part of a month end AP and AR close that is not included in the OAKS FIN month end checklist?
3. Are there systems or processes in place at our agency that prevent us from performing all the tasks recommended by the OAKS month end checklist?
4. What kind of issues do we encounter the most frequently when performing an end of month reconciliation / audit and how often do we encounter discrepancies?
5. In your previous employment experience did your former employers perform month end financial audits of accounts payable and accounts receivable? And were they similar in nature to what your / our agency does now?

Beverly Hoskinson, Chief Financial Officer - Public Utilities Commission

Beverly Hoskinson reported that currently we use the reports found in the OAKS FIN month end checklist and clean up any issues that we come across. This is delegated to supervisors and their respective areas within the fiscal office. The PUCO has a custodial fund account that also must be reconciled. OHGLR52 and 15A reports are run. The respective supervisor over AR is looking to make sure the cash balance on the account matches the fund activity. Once the account is balanced with report, the supervisor signs off on the report and CFO signs off on the report. There are no systems or processes in place that prevent us from performing all the tasks recommended by the OAKS month end checklist. We just do some additional reconciliation, like that of the custodial account. Miscodes that we need to go back and correct seem to be the biggest form of discrepancies that we encounter with AP and AR. Additionally, the Minority Business Enterprise (MBE) and Encouraging Diversity, Growth and Equity (EDGE) reporting are not always captured correctly, so there are steps we often need to take to make sure we receive credit or are able to exclude a purchase from MBE / EDGE counts. At the county where I previously worked, we performed AP and AR reconciliations but not to the level the State of Ohio does now.

Kelly Salomone, Internal Audit Section Chief – Office of Budget and Management

Kelly Salomone reported that we actually have not performed any audit engagements over the month end close process at agencies, so we are not as familiar with everything required in the month end checklist. Rather, we typically look at reconciliations as part of a control activity to ensure certain risks are mitigated (i.e., in the case of looking at a revenue process, we may say there is a risk that all revenue received is not accurately or completely recorded in OAKS; one of

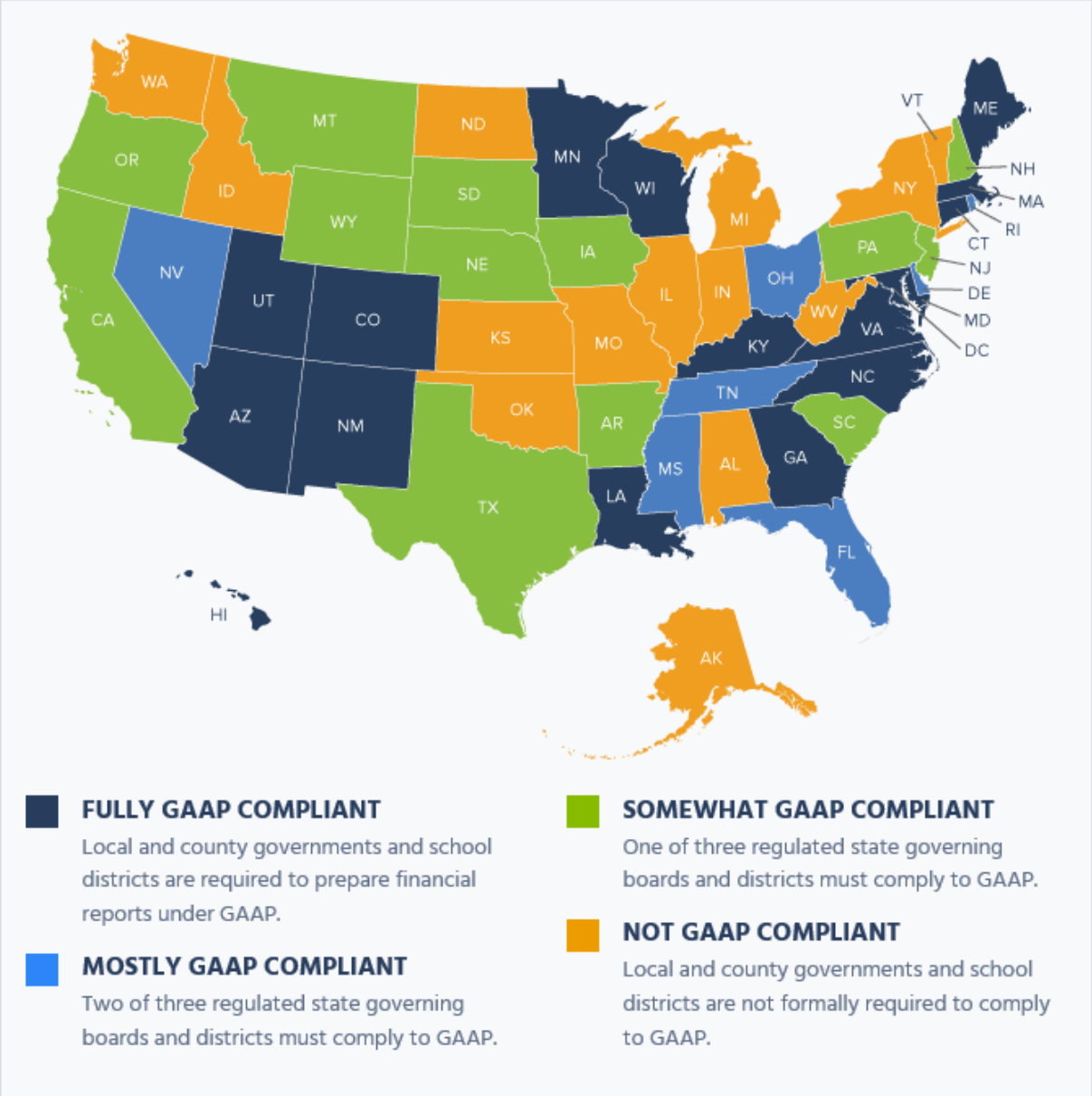
the controls we would expect to see to address/mitigate this risk is some type of periodic reconciliation of all checks/credit card payments received at the agency to what was processed in OAKS).

CONCLUSION

In conclusion, our team found a wide discrepancy across state agencies in the frequency with which reconciliations and audits of AP and AR transactions in OAKS are being performed. We would therefore recommend that all state agencies performing transactions in OAKS complete a monthly reconciliation and audit of their AP and AR transactions using the guidance found in the OAKS SAFE Manual. This will help negate having transactions that are incorrectly coded, transactions that remain unapproved, and having transactions that remain in budget error in OAKS. Our team would also recommend that OBM establish a training for state agency fiscal staff on the performance of a month end reconciliation and audit. The training should cover the general principles of performing a reconciliation and audit, how to run reports in OAKS that aid in the performance of a reconciliation and audit like the ones found in the SAFE Manual, and what specific reports are needed to perform a month end reconciliation and audit in OAKS. The training should also cover the topic of steps that need to be taken when specific transactional errors like budget errors, unapproved transactions, and coding mistakes are found. We feel that this training could be developed and deployed through the OBM eLearning catalog. Lastly, our team felt that there needs to be a measure of accountability and onus placed on state government agencies completing transactions in OAKS to perform a month end reconciliation and audit. The weekly WIP Report sent out by OBM Shared Services, as well as the reports found in the OAKS SAFE Manual for month end reconciliations and audits, advise fiscal staff at the agency level when there is an issue with specific AP and AR transactions. However, it is incumbent on the individual agencies transacting in OAKS to produce and review these reports and take the necessary steps to clean up the identified transactions. Our team recommends that state agencies transacting in OAKS enter a MOU with OBM that outlines their responsibilities related to performing a month end reconciliation and audit in OAKS.

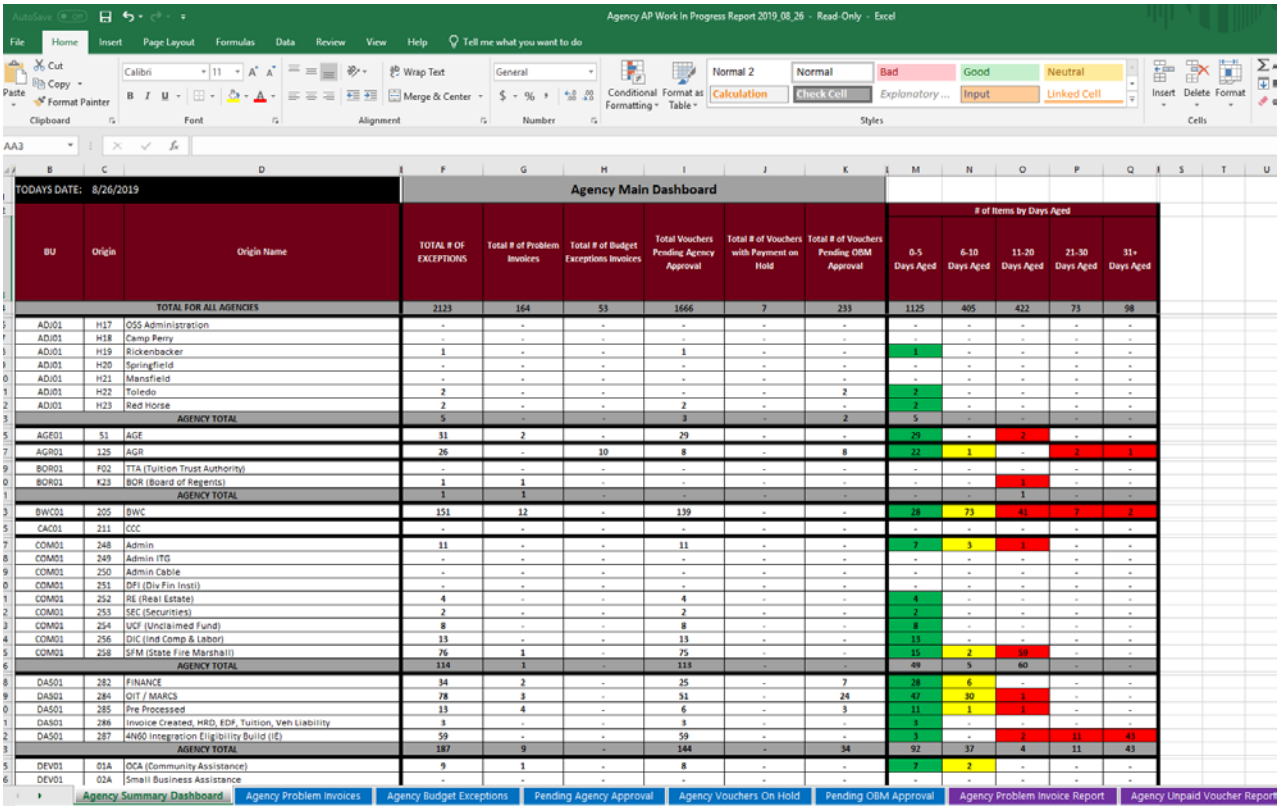
APPENDIX A

GAAP REQUIREMENTS BY STATE



Source: Government Accounting Standards Board

APPENDIX B



TODAYS DATE: 8/26/2019

Agency Main Dashboard

BU	Origin	Origin Name	TOTAL # OF EXCEPTIONS	Total # of Problem Invoices	Total # of Budget Exceptions Invoices	Total Vouchers Pending Agency Approval	Total # of Vouchers with Payment on Hold	Total # of Vouchers Pending OBM Approval	# of Items by Days Aged: 0-5 Days Aged	6-10 Days Aged	11-20 Days Aged	21-30 Days Aged	31+ Days Aged
TOTAL FOR ALL AGENCIES			2123	164	53	1666	7	233	1125	405	422	73	98
ADJ01	H17	OSS Administration	-	-	-	-	-	-	-	-	-	-	-
ADJ01	H18	Camp Perry	-	-	-	-	-	-	-	-	-	-	-
ADJ01	H19	Rickenbacker	1	-	-	1	-	-	1	-	-	-	-
ADJ01	H20	Springfield	-	-	-	-	-	-	-	-	-	-	-
ADJ01	H21	Mansfield	-	-	-	-	-	-	-	-	-	-	-
ADJ01	H22	Toledo	2	-	-	-	-	2	2	-	-	-	-
ADJ01	H23	Red Horse	2	-	-	2	-	-	2	-	-	-	-
AGENCY TOTAL			5	-	-	3	-	2	5	-	-	-	-
AGE01	51	AGE	31	2	-	29	-	-	29	-	2	-	-
AGR01	125	AGR	26	-	10	8	-	8	22	1	-	2	1
BOR01	F02	TTA (Tuition Trust Authority)	-	-	-	-	-	-	-	-	-	-	-
BOR01	K23	BOR (Board of Regents)	1	1	-	-	-	-	-	-	1	-	-
AGENCY TOTAL			1	1	-	-	-	-	-	-	1	-	-
BWC01	205	BWC	151	12	-	139	-	-	28	73	41	7	2
CAC01	211	CCC	-	-	-	-	-	-	-	-	-	-	-
COM01	248	Admin	11	-	-	11	-	-	7	3	1	-	-
COM01	249	Admin ITG	-	-	-	-	-	-	-	-	-	-	-
COM01	250	Admin Cable	-	-	-	-	-	-	-	-	-	-	-
COM01	251	DFI (Div Fin Insti)	-	-	-	-	-	-	-	-	-	-	-
COM01	252	RE (Real Estate)	4	-	-	4	-	-	4	-	-	-	-
COM01	253	SEC (Securities)	2	-	-	2	-	-	2	-	-	-	-
COM01	254	UCF (Unclaimed Fund)	8	-	-	8	-	-	8	-	-	-	-
COM01	256	DIC (Ind Comp & Labor)	13	-	-	13	-	-	13	-	-	-	-
COM01	258	SFM (State Fire Marshall)	76	1	-	75	-	-	15	2	59	-	-
AGENCY TOTAL			114	1	-	113	-	-	49	5	60	-	-
DAS01	282	FINANCE	34	2	-	25	-	7	28	6	-	-	-
DAS01	284	OIT / MARCS	78	3	-	51	-	24	47	30	1	-	-
DAS01	285	Pre Processed	13	4	-	6	-	3	11	1	1	-	-
DAS01	286	Invoice Created, HRD, EDF, Tuition, Veh Liability	3	-	-	3	-	-	3	-	-	-	-
DAS01	287	4N60 Integration Eligibility Build (IE)	59	-	-	59	-	-	3	-	2	11	43
AGENCY TOTAL			187	9	-	144	-	34	92	37	4	11	43
DEV01	01A	OCA (Community Assistance)	9	1	-	8	-	-	7	2	-	-	-
DEV01	02A	Small Business Assistance	-	-	-	-	-	-	-	-	-	-	-

Agency Summary Dashboard | Agency Problem Invoices | Agency Budget Exceptions | Pending Agency Approval | Agency Vouchers On Hold | Pending OBM Approval | Agency Problem Invoice Report | Agency Unpaid Voucher Report

REFERENCES

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