

# **DAS Enterprise Goods and Services**

## **Shared Financial Services Program**

### **Service Level Agreement (SLA)**

# Name of document:

*Shared Financial Services- Service Level Agreement*

# Approved by:

## ***DAS Representative***

<b>Brad Cunningham</b> , DAS Shared Financial Services Program Manager	<b>Date</b>
	<b>4/15/2015</b>

## ***EGS Customer Utility Board***

<b>Ray Brixey</b> , EGS CUB Chair	<b>Date</b>
	<b>4/15/2015</b>

# Document Changes:

<b>Date of approval</b>	<b>SLA Version</b>	<b>DAS Representative</b>	<b>EGS CUB Representative</b>	<b>Description of changes</b>

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## **1. Introduction**

### **1.1. Background**

The Department of Administrative Services has four Service Enterprises, each governed by a Customer Utility Board (CUB). Each CUB acts as a governing board for the services provided by the associated Service Enterprise that have been designated as utility services.

The CUB's have four primary responsibilities:

- a) Approving general service level agreements.
- b) Approving rate-setting methodologies and resulting rates.
- c) Reviewing business plans and annual financial statements.
- d) Settling unresolved service complaints.

One of the key responsibilities assigned to CUB's is the approval of Service Level Agreement (SLA) documents. CUB's are responsible for reviewing and approving the content of these documents, ensuring the defined service levels are commensurate with the rates charged for each service.

CUB's are also responsible for approving the process to be followed for the development, approval and amendment of SLA documents. They assign members to specific workgroups created to conduct and oversee this work, and ensure participating representatives from customer agencies can clearly articulate the needs of the customers.

### **1.2. Objectives and purpose of SLA**

The objective of this Service Level Agreement document is to ensure both DAS Shared Financial Services (SFS) staff and customers understand and agree how the services will be performed and the responsibilities and expectations of each party.

The SLA will:

- a) Describe the services provided by DAS – Shared Financial Services.
- b) Identify service level objectives / performance targets for the services, agreed upon between DAS – Shared Financial Services and customers.
- c) Identify responsibilities of each party.
- d) Document the following service management processes agreed upon between DAS and customer representatives from all four CUB's:
  1. Performance tracking and reporting to customers.
  2. Review and amendment of the SLA document.
  3. Service-related dispute resolution.

This SLA document is not meant to be static, but a working document that will reflect the continuous change in services delivered by DAS, service delivery operating processes, and service level expectations agreed between DAS Shared Financial Services and customers.

### 1.3. Identification of DAS Shared Financial Services (SFS) Program

#### 1.3.1. Short description of DAS Shared Financial Services program mission

Shared Financial Services provides state agencies with a full suite of accounting and budgeting services. We focus on ensuring accounting activity is performed in accordance with all applicable statutes, rules, policies and generally accepted accounting principles, which allows our customers to focus on their core mission and business responsibilities.

Our team consists of highly trained and experienced accountants. Services include general accounting, financial reporting, budgeting, accounts payable and accounts receivable services. Customers are assigned a primary accountant and accounting technician who will gain in-depth knowledge and familiarity with unique business needs

#### 1.3.2. Applicable statutes, rules and policies

Statute, Rule or Policy	Summary
<b>OAM Chapters 1-75</b>	The Oregon Accounting Manual (OAM) provides fiscal policies in accordance with GAAP, Federal, and IRS requirements. <a href="http://www.oregon.gov/DAS/CFO/SARS/pages/oam_toc.aspx">www.oregon.gov/DAS/CFO/SARS/pages/oam_toc.aspx</a>
<b>ORS 182.375 to 182.400</b>	State Productivity Improvement Programs <a href="http://www.oregonlegislature.gov/bills_laws/lawsstatutes/2013ors182.html">www.oregonlegislature.gov/bills_laws/lawsstatutes/2013ors182.html</a>
<b>ORS 184.305</b>	DAS Authority Generally <a href="http://www.oregonlegislature.gov/bills_laws/lawsstatutes/2013ors184.html">www.oregonlegislature.gov/bills_laws/lawsstatutes/2013ors184.html</a>
<b>ORS 184.354</b>	Federal Funds Account <a href="http://www.oregonlegislature.gov/bills_laws/lawsstatutes/2013ors184.html">www.oregonlegislature.gov/bills_laws/lawsstatutes/2013ors184.html</a>
<b>ORS 184.477</b>	Enterprise Management <a href="http://www.oregonlegislature.gov/bills_laws/lawsstatutes/2013ors184.html">www.oregonlegislature.gov/bills_laws/lawsstatutes/2013ors184.html</a>
<b>ORS 283.100-283.143</b>	State Agency Services <a href="http://www.oregonlegislature.gov/bills_laws/ors/ors283.html">www.oregonlegislature.gov/bills_laws/ors/ors283.html</a>
<b>ORS 291-293</b>	State Financial Administration <a href="http://www.oregonlegislature.gov/bills_laws/ors/ors291.html">www.oregonlegislature.gov/bills_laws/ors/ors291.html</a> <a href="http://www.oregonlegislature.gov/bills_laws/ors/ors292.html">www.oregonlegislature.gov/bills_laws/ors/ors292.html</a> <a href="http://www.oregonlegislature.gov/bills_laws/ors/ors293.html">www.oregonlegislature.gov/bills_laws/ors/ors293.html</a>

## 2. Service Catalog

The Service Catalog lists and describes the main services DAS SFS provides to its customers. The following criteria were considered in order to identify and describe the services included in the Service Catalog:

- The intent of the Service Catalog is to identify and describe services **from the customer's point of view**. This helps to emphasize and explain the **benefits, outcomes and deliverables that the customers receive** when purchasing a service, as opposed to describing the whole set of internal support processes and activities executed by DAS SFS staff in order to deliver these services. As a result, business support processes and functions, such as database management, account management or helpdesk functions, are not captured or thoroughly explained in this catalog.
- The services included in this Service Catalog are those **available to DAS SFS customers today**. Service descriptions reflect the different features and options currently available to DAS SFS customers, enabling customers and PS staff to know what to expect and not expect from a service. Clearly defined services inform customers about service offerings, including what each service does and does not include, service boundaries, how to request services, and how to get help, as well as other factors influencing the extent to which they can be currently enjoyed by DAS SFS customers. Consequently, all narrative about future service features and offerings has been purposefully removed from the description of services included in this Catalog.
- In order to identify and describe services with the right level of detail, consideration has been given to describing **services or offerings that can be purchased in stand-alone mode**. If a given service needs to be purchased as part of a packaged offering, the package will be described in its own Service Catalog sheet and the individual service will be described in the "What's included" section of the packaged offering Service Catalog sheet.
- The purpose of the Service Catalog is to describe the **standard services and terms of service delivery**, not the exceptional services or service terms that can be offered to a given customer under special circumstances.

### 2.1. List of services provided by DAS Shared Financial Services

A brief description of each service is included in the section below. For detailed descriptions about the services available to DAS SFS customers, consult the Service Catalog sheets in appendix 8.1 of this SLA document.

Service	Summary
<b>1- Accounting Services</b>	DAS SFS provides state agencies with a full suite of accounting services. We focus on ensuring accounting activity is performed in accordance with all applicable laws, regulations and principles, which allows customers to focus on their core mission and business responsibilities.  Services include a full line of general accounting, accounts payable and accounts receivable services. Customers are assigned a primary accountant and accounting technician who will gain in-depth knowledge and familiarity with unique business needs.

Service	Summary
<b>2- Budgeting Services</b>	<p>DAS SFS provides state agencies with comprehensive budgeting services, allowing customers to focus on their core mission and business responsibilities.</p> <p>Client agencies are assigned a primary accountant to fulfill agency budgeting needs, supporting them with forecasting and budget development expertise throughout the entire budget cycle.</p>

### 3. Service Level Expectations

#### 3.1. Performance metrics

This subsection identifies the metrics that will be used to track quality of service delivery. These metrics are agreed upon by DAS Shared Financial Services and customer representatives and approved by the EGS Customer Utility Board.

- 1) **Completeness of accounting transaction requests.**
- 2) **Timeliness in Accounts Payable request processing.**
- 3) **Days to communicate Accounts Payable request incidents.**
- 4) **Timeliness in Accounts Receivable request processing.**
- 5) **Timeliness to deliver budget projection reports.**

For detailed description about these performance metrics, consult the SLA measure dictionary sheets in appendix 8.2 of this SLA document.

#### 3.2. Service levels/ performance targets

Measure Number	Metric	Metric Explanation	Key Quality Attribute	Target
1	Completeness of accounting transaction requests	Percent of transactions submitted by customers with accurate complete & in compliance with OAM information.	Communication / training of customer agencies	93%
2	Timeliness in Accounts Payable request processing	Percent of Accounts Payable requests processed within 10 business days.	Timeliness of AP/ payment processing	95%

Measure Number	Metric	Metric Explanation	Key Quality Attribute	Target
3	Days to communicate Accounts Payable request incidents	Average number of business days to communicate payment request is not ready to be paid (incomplete, out of compliance with OAM, etc.).	Timely communication of AP incidents	4 Business Days
4	Timeliness in Accounts Receivable request processing	Percent of Accounts Receivable requests processed within 10 business days.	Timeliness of invoice processing	95%
5	Timeliness to deliver budget projection reports	Percent of client agencies budget projection reports submitted within 30 days of accounting month end close.	Timeliness of budget projections	97%

#### 4. Financial Processes

##### 4.1. Billing

Agency will be billed according to the Price List of Goods & Services, which can be accessed here: <http://dasapp.oregon.gov/pricelist/>

- Charges published on the Price List of Goods & Services will be prorated and billed annually at the beginning of each fiscal year.
- One-off, optional service requests not part of the standard service offerings described on the “What’s included” section of our Service Catalog, as well as services rendered for usage/ activity above and beyond the activity / workload estimates used to project rates published on the Price List of Goods & Services will be billed on a quarterly basis.

Customers will be informed if a service request is “billable” and the estimated charges prior to the work being done.

##### 4.2. Billing disputes

In accordance with section 35.70.10 of the Oregon Accounting Manual, where there are billing disputes, the payer must make payment on the undisputed portion of the bill within 30 days of the billing date.

Agencies must present and resolve billing questions promptly so that the payer agency may make payment within 30 days. Where questions regarding the bill become disagreements, the payer agency must provide the SFS Program Manager a written email notification at

[SFS.info@oregon.gov](mailto:SFS.info@oregon.gov) that explains the reason for the dispute. SFS will respond within 5 business days to clarify or resolve the payer agency's concerns.

All resolved disputed amounts must be paid by the customer or credited by SFS within 30 days.

#### **4.3. Payment**

A payer must make payment within 30 days of the billing date.

### **5. Service Management Processes**

#### **5.1. Performance measurement and reporting**

DAS Shared Financial Services will be responsible for measuring service performance, as well as reporting on compliance with the agreed SLE's/performance targets.

At a minimum, DAS Shared Financial Services will develop and publish quarterly SLA performance reports tracking actual performance versus agreed service levels/performance targets for each measure identified in the SLA document.

These reports will be posted on DAS Shared Financial Services' website for all customers to review, and will be presented to the EGS CUB, providing CUB members with an opportunity to monitor and discuss DAS Shared Financial Services performance.

At a minimum, SLA quarterly performance reports will include the following information:

- 1. A comparison of actual performance results versus performance targets for the current period and at least the two previous periods.**
- 2. A report on customer-specific formal performance complaints received by DAS Shared Financial Services over the previous quarter.** This report will:
  - a. Identify number of complaints received by type.
  - b. Describe each complaint/associated performance incident and the affected customer(s).

SLA quarterly performance reports can include additional tables, graphs or detailed performance data along other dimensions relevant to DAS Shared Financial Services. This may include a breakdown of performance results per geographic area, customer group or other dimensions.

Upon review of the SLA quarterly performance report data, the EGS CUB may require the DAS SFS Program Manager to develop an action plan for **any measure out of compliance with the agreed service level expectations/performance targets**. At a minimum, an action plan will include:

- a. An analysis/statement of the **root causes/reasons** for not meeting the service level target(s).
- b. A description of **corrective actions identified and recommended** by the service provider in order to meet the agreed service level(s).
- c. A **timeframe** for the implementation of the corrective actions

Requested action plans will be developed and presented at the next CUB meeting after the request for an action plan is communicated by the EGS CUB, and will be captured as an action item on the CUB meeting minutes.

## **5.2. SLA review and amendment**

This Service Level Agreement is a living document, capable of being updated and amended over time with the agreement of both parties.

### **5.2.1. Ongoing SLA review**

**SLA document reviews or amendments** will be considered as a result of any of the following:

1. A new service or a service enhancement is incorporated into DAS Shared Financial Services catalog, allowing for new associated SLE's to be developed and added to the SLA document
2. Changes in DAS Shared Financial Services Service's ability to perform as a result of:
  - a. Significant and sustained change in workload demands.
  - b. A significant and sustained increase or reduction in DAS Shared Financial Services resources.
  - c. A need to conform to other unforeseen organizational constraints within DAS or within state government.
3. When customer's expectations and/or performance service level needs have changed.
4. Evolution in DAS Shared Financial Services tools and processes, which allow for better metrics and/or evolved performance level targets.
5. Missing performance targets by 15% (whether actual performance is over or under the target) in more than 2 consecutive quarters.
6. When DAS Shared Financial Services Service's corrective action recommends a reassessment in the performance targets agreed for a service.

The **SLA amendment process** will be as follows:

1. The request to review and modify the SLA document can be initiated by DAS Shared Financial Services or any customer represented at the CUB.
2. Based on the nature or scope of the SLA modification request, the CUB and DAS Shared Financial Services may undertake the modification and approval of the amended SLA document in the course of a regular CUB meeting or choose to create a SLA review team/workgroup for this purpose.
3. If an SLA review team is created, the workgroup will review and draft the recommended changes/updates to the content of the SLA document.
4. The draft amended SLA document will be submitted to the CUB for review and approval.

### **5.2.2. Biennial SLA review**

**The Service Level Agreement will be reviewed at least once per biennium** to ensure service levels are adjusted and remain both appropriate for the services DAS Shared Financial Services delivers and commensurate with the rates charged for each service.

The **biennial SLA review process** will be as follows:

- The CUB and DAS Shared Financial Services will designate a SLA review team consisting of customer and DAS Shared Financial Services representatives. Customer representation will include, at a minimum, a member from the CUB.
- The SLA review team will conduct an analysis and evaluation of the SLA agreement and identify any potential amendments to the SLA document. To do so, the SLA review team will:
  - a. Review and update the Service Catalog as needed, removing information about services or service offerings that have been discontinued and adding information about new services, new service offerings, or service enhancements made by the service provider in the last biennium.
  - b. Conduct an analysis of the actual performance results achieved in the last two years, including a review of corrective actions implemented, and identify opportunities and/or needs to readjust service level expectations or performance targets.
  - c. Review all performance complaints received or issues that may affect service performance.
  - d. Conduct an evaluation of the success in the adoption, acceptance and commitment to the SLA by both parties:
    - i. How successful has the SLA been - has it made a difference?
    - ii. Has it been used by DAS Shared Financial Services staff, and if not, why?
    - iii. Has it helped manage customers' expectations?
    - iv. Have customers used it or adhered to it, and if not, why?
    - v. What barriers/problems have there been and what other feedback has the service provider received?
- The SLA team will review and make recommended changes/updates to the content of the SLA document
- The draft amended SLA document will be submitted to the CUB for review and approval.

### **5.3. Incident management**

- In the event a customer wants to communicate a service incident or has concerns with the level of service received, the customer may contact SFS by email, phone, or in person.
  - Phone: 503-378-2222 between 8:00 a.m. and 5:00 p.m. Monday through Friday
  - Email: [SFS.info@oregon.gov](mailto:SFS.info@oregon.gov)
- When reporting an incident, the customer will need to provide a brief description of the problem, informing about the urgency of the issue. The customer will also need to provide a contact name, phone number and email address so DAS SFS staff can contact back or report on the resolution of the incident.
- The assigned staff member will contact the customer within one business day from receipt of the incident.
- If the incident is not resolved or the staff member is not available, the customer will be contacted by the SFS Program Manager for resolution.
- If necessary, the incident will be reported to the Division Administrator for joint resolution.

## 5.4. Complaint resolution and remediation

### 5.4.1. Principles

Performance complaints should be addressed and resolved at the lowest common level, collaboratively between the customer and representatives of DAS SFS.

If performance is below customer's expectations, an informal approach often offers the quickest solution. If circumstances permit, DAS customers should talk with the DAS employee or unit involved in the situation to seek resolution to any performance dispute—explain the problem and ask for assistance. If this informal approach does not resolve the issue, or if at any given time DAS customers are not satisfied with the levels of utility services received, they may submit a formal performance complaint to DAS SFS via the formal complaint intake process described below.

Resolution of formal performance complaints raised by individual customers will be done in accordance with the following principles:

1. All complaints submitted using the process outlined below (section 5.4.2.) will be considered formal, and they will be logged, documented and published by the service provider.
2. Formal performance complaints shall only be considered resolved when:
  - a. DAS Shared Financial Services and the affected customer (s) **have agreed on an action plan to solve/ correct the problem;** and
  - b. **Applicable remedies** to compensate and/or exact reparation to the affected customer (s) **have been agreed** to the satisfaction of both parties.
3. In the event a customer is not satisfied with either the action plan or the remedies offered by DAS Shared Financial Services, complaints can be escalated by the customer to the next level in the escalation path within DAS for resolution.

### 5.4.2. Raising and recording formal complaints

Performance complaints will be submitted to the following email inbox established for this purpose: [SFS.CustomerCare@oregon.gov](mailto:SFS.CustomerCare@oregon.gov). All complaints submitted via this process will be considered formal complaints.

Formal complaints should include:

1. A summary description of the complaint. This description may include a customer's desired resolution of the matter.
2. Identification of affected customer (s).
3. If applicable, a description of aggravating circumstances (incident severity, repeated problems, estimated financial loss incurred or savings not materialized by the customer as a result of the performance incident, etc.)

All formal complaints received will be documented in a DAS Shared Financial Services' complaints log file, and responsibility will be assigned to staff within DAS Shared Financial Services to follow up and seek resolution.

The information in the complaints log file will be used to develop the customer-specific formal performance complaints report that will be published as part of DAS Shared Financial Services' quarterly performance report.

### **5.4.3. Complaint escalation process**

In the first instance complaints will be assigned to a supervisor of the functional unit affected by the complaint. After investigation and consultation with the staff involved, the supervisor will seek resolution by offering the complainant both:

1. **An action plan to solve/ correct the problem**, which at a minimum will consist of:
  - a. A description of corrective actions identified and recommended by the service provider to solve/ correct the problem.
  - b. A timeframe for the implementation of the corrective actions.
2. **Applicable remedies** to compensate and/ or exact reparation to the affected customer.

A customer who has not obtained satisfactory resolution to their formal complaint can escalate the dispute to the next level in the escalation path within DAS, until an action plan and appropriate remedial measures to solve the performance issue are agreed to the satisfaction of both customer and DAS representatives. At each step in the escalation process, the customer needs to describe why the prior proposal by DAS was not satisfactory. The steps in the escalation path after seeking resolution with the unit directly involved in the problem are the following:

- DAS SFS Program Management. If unresolved, escalate to
- Enterprise Good and Services administrator. If unresolved, escalate to
- Deputy Director of DAS. If unresolved, escalate to
- EGS CUB.

At the end of the escalation process, the EGS CUB will provide a last resort resolution forum to discuss and settle unresolved performance complaints.

### **5.4.4. Remedies**

As part of resolving performance complaints, the following remedial actions can be offered to the complainant by DAS Shared Financial Services

1. A clear explanation for the performance incident will be offered in all instances to any customer raising a complaint.
2. A credit / discount on the service charges corresponding to the period when the performance incident occurred may be awarded in appropriate circumstances (based on aggravating factors such as incident severity, financial losses incurred by the customer as a result of the performance issue, etc.).
3. A customer may be granted the ability to change providers for a specific service. This remedial measure will be reserved for exceptional circumstances in which resolution of a customer-specific performance issue has proved historically elusive, combining severe non-compliance with agreed SLE's or performance targets and repeated failure to implement corrective actions agreed between DAS SFS and customer to fix the underlying performance problem.

## 6. Glossary: Acronyms & Definitions

### 6.1. Acronyms

- **A/P** Accounts Payable
- **A/R** Accounts Receivable
- **ACH** Automated Clearing House
- **CAFR** Comprehensive Annual Financial Report
- **CFO** Chief Financial Office
- **CSL** Current Service Level
- **CSR** Customer Service Request
- **CUB** Customer Utility Board
- **DAS** Department of Administrative Services
- **EAM** Enterprise Asset Management
- **EBOARD** Emergency Board
- **EGS** Enterprise Goods and Services
- **EM** Entrepreneurial Management
- **ETS** Enterprise Technology Services
- **FAQ** Frequently Asked Question
- **FTE** Full-Time Equivalent (see 6.2 Definitions)
- **GAAP** Generally Accepted Accounting Principles
- **IAA** Interagency Agreement
- **IRS** Internal Revenue Service
- **IT** Information Technology
- **LAB** Legislatively Approved Budget
- **LFO** Legislative Fiscal Office
- **OAM** Oregon Accounting Manual
- **OAR** Oregon Administrative Rules
- **ORBITS** Oregon Budget Information Tracking System
- **ORS** Oregon Revised Statutes
- **PICS** Position Inventory Control System
- **PCA** Program Cost Account
- **SABRS** Statewide Audit and Budget Reporting
- **SARS** Statewide Accounting & Reporting Services
- **SEFA** Schedule of Expenditures of Federal Awards
- **SFMA** Statewide Financial Management Application (see 6.2 Definitions)
- **SFS** Shared Financial Services
- **SLA** Service Level Agreement
- **SLE** Service Level Expectation
- **SPOTS** State Purchasing Card of Oregon Transaction System
- **TEDS** Travel Expense Detail Sheet

### 6.2. Definitions

- **Agency Object Code:** A 4-digit SFMA agency object code associated with a pay type. The codes break down expenditures by categories.
- **Aging Reports:** A report detailing past due amounts.

- **Automated Clearing House (ACH):** Payments made electronically to move money from one financial institution to another. This is a standard practice within banking.
- **Billing Dispute:** A customer billing dispute is any alleged inaccuracy, omission or error in relation to a service charge or reflected on a service bill.
- **Complaint (a.k.a. Performance or Service Complaint):** A formal expression of dissatisfaction with the quality of service received by a customer. See more information, see section 5.4 of this SLA document.
- **Comprehensive Annual Financial Report (CAFR):** A governmental unit's official annual report prepared and published as a matter of public record.
- **Current Service Level (CSL):** The initial phase of budget building for the next biennium's budget. CSL is an estimate of the cost to continue current legislatively approved programs into the next biennium and is built on the base budget plus essential packages. CSL is used to build the Agency Request Budget.
- **Datamart:** Data from various State subsystems used to generate reports.
- **Emergency Board (EBoard):** Considers agency requests, increases expenditure limitation, authorizes transfers, receives reports, and approves submissions of federal grant applications. Operates during the interim, when the Legislature is not in session.
- **Encumbrance:** A reserved appropriation or limitation.
- **Entrepreneurial Management:** Innovative public management model that uses customer choice, competition, and policy/service separation to increase service satisfaction.
- **Full-Time Equivalent (FTE):** This is the number of working hours that represents one full-time employee during a fixed time period, such as one month or one year.
- **GAAP:** A framework of standard accounting standards, rules and procedures defined by the professional accounting industry, generally known as accounting standards or standard accounting practice. These include the standards, conventions, and rules that accountants follow in recording and summarizing and in the preparation of financial statements.
- **General Fund:** A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.
- **Grant:** A contribution to be used for a specific purpose, activity or facility.
- **Incident (a.k.a. Performance or Service incident):** Any event which is not part of the standard operation of a service which causes, or may cause, an interruption to, or a reduction in, the quality of that service. A service incident can be communicated by a customer or can be detected by the service provider.

- **Incident Management:** Process for dealing with service incidents and restoring normal service operation as quickly as possible, minimizing the adverse impact on business operations.
- **Internal Control:** A process designed to provide reasonable assurance that the objectives of reliable financial reporting, effective and efficient operations, and compliance with laws and regulations are achieved. Included is separation of duties which place key duties with different people to detect errors and prevent wrongful acts.
- **Legislatively Adopted Budget:** The budget bills for an agency that are enacted into law, after the Governor presents the Governor's Recommended Budget and the bills are voted on by the Legislature. These bills make up the Legislatively Adopted Budget to be executed for the two year budget period.
- **Legislatively Approved Budget:** The Legislatively Adopted Budget and the changes to it during the biennium (E-Boards and/or special sessions), make up the Legislatively Approved Budget.
- **Legislative Fiscal Office:** Permanent nonpartisan legislative service agency that provides research, analysis, and recommendations to the legislature, on the state's biennial budget.
- **Limitation:** The maximum amount an agency can expend during a biennium.
- **Oregon Accounting Manual (OAM):** A comprehensive set of policies and procedures to ensure state agencies are consistent with the application of GAAP, internal controls, financial reporting, compliance, federal regulations, and IRS requirements.
- **Oregon Administrative Rules Compilation (OAR):** Official compilation of agency rules and regulations, having the force of law in the state of Oregon.
- **Oregon Revised Statutes (ORS):** The codified laws of the State of Oregon. The ORS is published every two years and incorporates all laws, and changes to laws, enacted by the Legislative Assembly through the odd-numbers year regular session.
- **PCA:** An accounting code to identify detailed program structure designated the customer. PCAs are used to track revenue, expenditures, and transfers against a LAB.
- **Rate (a.k.a. Service Rate):** A price that incorporates the costs of delivering the service at the service levels agreed to by both parties.
- **Remediation (a.k.a. Remedies or Remedial actions/ measures):** In the event of a formal complaint raised by a customer, remediation refers to the list of actions/ measures DAS or any of its service delivery units can take or offer to compensate and/or exact reparation to the affected customer(s) above and beyond agreeing on an action plan to correct the underlying service problem.
- **Statewide Audit and Budget Reporting Section (SABRS):** Unit in the Office of the Chief Financial Officer within DAS which audits throughout the statewide budget process.

- **Statewide Accounting & Reporting Services (SARS):** A program within DAS that provides assistance and guidance to state agencies in support of sound accounting and financial reporting practices.
- **Schedule of Expenditures of Federal Awards (SEFA):** Annual report by SARS to the Federal Government reporting amounts and details of expended Federal funds.
- **Service:** A bundle of activities and resources combined to provide a clear business outcome or output/ deliverable received by the customer.
- **Service Agreement:** A document, signed by service provider and a single customer, reflecting customer-specific information such as choice of services from service catalog, specific operational procedures between the parties, or contact information for critical information systems or processes, etc.
- **Service Catalog:** A description of the services and service offerings provided by a service provider. This can be a multi-level set of information with linked and discrete hierarchies of services, child services and specific 'offerings' (specific tasks) available for these services, and will typically describe service terms, standards, packages (if available), exclusions (if applicable), etc.
- **Service Level Agreement (SLA):** A document, specific per service provider, which includes the following core elements: (1) A service catalog; (2) A set of agreed SLE's (performance targets); (3) A statement of responsibilities of service provider and customers; and (4) A description of key service management processes. All of these elements help improve service delivery, manage expectations, clarify responsibilities and facilitate communication between the service provider and its customer base.
- **Service Level Expectation (SLE):** Written, measureable target for a service or a process performance agreed between service provider and customers.
  - a. For any given service with an SLE, service performance targets will be common to all customers (concept of utility services).
  - b. If a service offering includes different packages/ levels of service, different packages of the same service can have different performance targets but these will be common to all customers of the same package/ level of service.
- **Statewide Financial Management Application (SFMA):** The accounting IT system in use by most state agencies within Oregon state government. Also referred to as SFMS.
- **State Pcard of Oregon Transaction System (SPOTS):** A state sponsored credit card used to procure goods and services.
- **Travel Expense Detail Sheet (TEDS):** The form used to request travel related reimbursements.
- **Transaction Code (T-Code):** A 3 digit code to designate what type of accounting transaction is being reported for the detail requested.

## 7. Contact Data

Contact Name	Position/ Role	Contact Information
Brad Cunningham	SFS Program Manager	<a href="mailto:brad.cunningham@oregon.gov">brad.cunningham@oregon.gov</a> 503-378-3553
Mini Fernandez	Accounting & Budgeting Manager	<a href="mailto:Mini.D.Fernandez@oregon.gov">Mini.D.Fernandez@oregon.gov</a> 503-378-3710
Chris Bui	Accounts Payable Manager	<a href="mailto:Christopher.C.BUI@oregon.gov">Christopher.C.BUI@oregon.gov</a> 503-373-0316

For an updated list of SFS client agencies and assigned accountants within our Program, visit the following link: <http://www.oregon.gov/DAS/EGS/SFS/Pages/index.aspx>

## 8. Appendixes

### 8.1. Service Catalog sheets

1- Accounting Services	
1. What is the service?	Description
a. Service Summary	<p>DAS SFS provides state agencies with a full suite of accounting services. We focus on ensuring accounting activity is performed in accordance with all applicable laws, regulations and principles, which allows customers to focus on their core mission and business responsibilities.</p> <p>Services include a full line of general accounting, financial reporting, accounts payable and accounts receivable services. Customers are assigned a primary accountant and accounting technician who will gain in-depth knowledge and familiarity with unique business needs.</p>
b. What is included?	<p>Our customers are assigned an accountant who will work as their in-house, on-staff accountant. Based in DAS's office building in Salem, client agency accountants will be available for consultations or accounting related service requests Monday through Friday during normal business hours.</p> <p>The base accounting service includes:</p> <ul style="list-style-type: none"> <li>• General Accounting services.</li> <li>• Payment Processing - Accounts Payable services.</li> <li>• Accounts Receivable services.</li> <li>• Internal Controls.</li> </ul> <p><b>1) General Accounting Services.</b> SFS accountants assist client agencies in preparing, examining, and analyzing accounting records, financial statements, and other financial reports to assess and ensure accuracy, completeness, and conformance to accounting, reporting and procedural standards.</p> <p><b>a) Accounting services</b></p> <ul style="list-style-type: none"> <li>• Create and maintain client agencies' accounting structure profiles, based on their reporting requirements.</li> <li>• Allocation of revenue and expenditures to appropriate general and subsidiary ledger accounts.</li> <li>• Provide consultation and monthly standard Datamart reports specific to customers' need (e.g., balance sheet, transaction register and revenue expenditure reports).</li> <li>• Perform monthly cash reconciliation of Treasury accounts.</li> <li>• Perform monthly reconciliation and posting of investment details to appropriate general ledger accounts.</li> <li>• Perform monthly reconciliation of any subsidiary systems for sales, revenue or expenditures to the statewide accounting system, Statewide Financial Management Application (SFMA).</li> <li>• Archive accounting documents per record retention schedules.</li> </ul>

**b) Reporting**

- Provide consultation and advisory services on regulatory and financial reports.
- Ensure customer agencies comply with federal reporting requirements by preparing and all required federal and CFO - compliant financial statements and reports and submitting them to the Statewide Accounting & Reporting Services (SARS) unit within the Office of the Chief Financial Officer within the established due dates.
  - Develop and submit customer agency's Comprehensive Annual Financial Report (CAFR).
  - Develop and submit annual statewide cost allocation plan for compliance with Office of Management and Budget (OMB) Circular A-87.
  - Perform annual sub-recipient monitoring and audit reviews under OMB Circular A-133 and submit Schedule of Expenditure of Federal Awards (SEFA) report.

**c) Fixed Assets**

- Perform reconciliation of fixed assets acquisitions and dispositions to general and subsidiary ledgers, providing monthly transaction fixed asset accounting reports to customer agencies.
- Reconciliation for the fixed assets between SFMA and customer agency sub-systems.
- Maintain fixed assets inventory listing and reporting using customer sub-systems.
- Preparation of capital assets based on the monthly transaction fixed asset reports and capitalization memo.
- Submit electronic annual fixed asset inventory reports for fiscal year reporting.

**2) Payment Processing – Accounts Payable (A/P)**

SFS will review and approve external payments, ensuring proper documentation and audit trails are in place to back up each payment.

- Review of invoices for proper accounting codes, appropriate supporting documentation, agency authorization, proper signature authority, and reasonableness of expenditures prior to entry into the SFMA accounting system.
- Review and payment processing of the Travel Expense Detail Sheet (TEDS) forms.
- Provide training to customers for travel rules and regulations, accounts payable fundamentals and internal controls.
- Post disbursement transactions to general and subsidiary ledgers.
- Record encumbrances.
- Review and verify 1099 reporting as required by IRS.
- Archiving of documents per record retention schedules.

**3) Accounts Receivable Services (A/R)**

	<p>SFS ensures reliable agency cash account reconciliation, helping our customers keep a real time track of their cash position with the State Treasury, the central bank for state agencies.</p> <ul style="list-style-type: none"> <li>• Deposit reconciliation of the Treasury screen via entry into SFMA, researching all negative amounts and processing all requested or needed adjustments.</li> <li>• Maintain and update the agency vendor profiles in SFMA.</li> <li>• Archiving of documents per record retention schedules.</li> </ul> <p><b>4) Internal Controls</b> Our team will ensure compliance of financial processing with applicable laws and regulations.</p> <ul style="list-style-type: none"> <li>• Provide consultation and advisory services to our client agencies to ensure compliance of financial activity with Oregon Accounting Manual (OAM), IRS regulations, and Generally Applied Accounting Principles (GAAP).</li> <li>• Review of appropriate signature authority, proper backup documentation, separation of duties. Requesting of proper documentation, where necessary, prior to payment.</li> </ul>
<p>c. What is not included in the service?</p>	<ul style="list-style-type: none"> <li>• Perform administrative functions as well as revise, correct, research backup documentation and resubmit corrected documents. SFS will inform customer when payment, invoicing and accounting documentation are incomplete, requests are illegible or backup documentation is required. Examples would be payment requests, TEDS forms, and invoice requests.</li> </ul>
<p>d. Offerings and options</p>	<p><b>1) General Accounting</b></p> <ul style="list-style-type: none"> <li>• Consultation for submission of annual State Agency Risk Report.</li> <li>• Consultation for submission of annual Reporting for Delinquent and Liquidated Accounts.</li> <li>• Federal grant fund request, quarterly reporting and creation of reports for grant updates and close outs.</li> <li>• Development of ad hoc reports, such as reports tracking revenues or expenditures for agency-specific projects.</li> <li>• Facilitate customers to obtain read-only access to SFMA, giving ability to view in real time the processing of financial transactions.</li> <li>• Certificate of Participation (COP) / Bonds: <ul style="list-style-type: none"> <li>○ Monthly Statewide lottery bond reserve account reconciliation and related accounting entries to SFMA.</li> <li>○ Prepare long term-debt and related accounting entries for General Obligation Bonds, Lottery Revenue Bonds, General Appropriation Bonds, COPs and Capital Leases.</li> <li>○ Monthly cash bank reconciliation for bonds and COPs.</li> <li>○ Coordinate the semi-annual debt service payments with the office of the CFO.</li> </ul> </li> </ul> <p><b>2) Accounts Payable services</b></p> <ul style="list-style-type: none"> <li>• Approve and monitor the use of SPOTS cards. SPOTS training and compliance monitoring.</li> </ul>

	<ul style="list-style-type: none"> <li>• Expedited warrants.</li> <li>• Travel advances.</li> <li>• Distribution of funds from DAS Office of the CFO reports (e.g., lottery funds, federal distribution funds).</li> <li>• Distribution of non-Agency assessments to other state agencies (e.g., State Library assessments).</li> <li>• Special tax distributions (e.g., Cigarette Tax).</li> <li>• Review and approve COP (Certificates of Participation) and Bond payments.</li> </ul> <p><b>3) Accounts Receivable Services</b></p> <ul style="list-style-type: none"> <li>• <b>Invoicing</b> <ul style="list-style-type: none"> <li>○ Invoice from an electronic request template provided by SFS.</li> <li>○ Invoice assessments on an annual or semiannual basis.</li> <li>○ Generate and record invoices for customer internal services programs by researching the correct Tcode, Agency Object Code, PCA and other necessary information. Provide appropriate back up documentation.</li> <li>○ Track in an electronic invoicing schedule.</li> <li>○ Monthly electronic reports for updates to vendor numbers.</li> <li>○ Provide electronic copies of invoices.</li> </ul> </li> <li>• <b>Deposits</b> <ul style="list-style-type: none"> <li>○ Deposit cash, checks, ACH, and wire transfers received and post to customer ledgers.</li> </ul> </li> <li>• <b>Collections</b> <ul style="list-style-type: none"> <li>○ Provide electronic “aging reports” for past due amounts on a weekly or monthly basis.</li> <li>○ Electronically send out notification for past due invoices.</li> <li>○ Perform collection activities in conjunction with customer to attempt collection of outstanding debt.</li> </ul> </li> </ul>
e. Service Prerequisites	To become a customer, the organization needs to be a state agency and be set up in SFMA (statewide accounting system)
f. (Service-specific) Customer and provider responsibilities	<p><b>CUSTOMER RESPONSIBILITIES</b></p> <p><b>1. GENERAL ACCOUNTING</b></p> <ul style="list-style-type: none"> <li>• Create and revise federal grants estimated payment schedule for accurate projections.</li> <li>• Communicate any contracts or agreements related to job rotations, grants and projects.</li> <li>• Provide quarterly allotment information.</li> <li>• Respond in a timely manner related to accounting due dates for month-end and year-end close.</li> <li>• Communicate purchase of capital assets with capitalization memos.</li> </ul> <p><b>REPORTING ACTIVITIES</b></p>

- Federal grant tracking and grant management.

**FIXED ASSETS**

- Create and maintain an inventory of assets.

**2. PAYMENT PROCESSING - ACCOUNTS PAYABLE**

- Monitor appropriateness of charges and payments.
- Submit completed payment request forms in a standardized format provided by SFS.
- Provide original and updated signature authority form.
- Timely submission of additional documentation or correction of errors for timely payment processing.
- Completion of TEDS, preferably in an electronic format.
- Timely revisions to corrections of payment requests.

**3. ACCOUNTS RECEIVABLE**

- Submit completed invoicing forms electronically.
- Submit completed cash receipt documentation electronically.
- Timely submission of additional documentation or correction of errors for timely invoicing and deposits.
- Submission of uncollectable accounts receivable activities to the Oregon Department of Revenue.

**4. INTERNAL CONTROLS**

- Consult with SFS for compliance with applicable laws and regulations (OAM, ORS, OAR and GAAP).
- Maintain appropriate separation of duties.
- Maintain an internal control plan.

**SFS RESPONSIBILITIES**

**1. GENERAL ACCOUNTING**

- Communicate important accounting due dates for month-end and year-end close in a timely manner.

**2. PAYMENT PROCESSING - ACCOUNTS PAYABLE**

- Provide payment request templates in a standardized format.
- Request revisions to payment request forms and TEDS forms that do not comply with the OAM, GAAP and IRS regulations or are in an erroneous format.

**3. ACCOUNTS RECEIVABLE**

- Provide invoicing request templates in a standardized format.

**4. INTERNAL CONTROLS**

- Question purchases that appear to be unreasonable uses of state funds or not in accordance with OAM or GAAP

	<ul style="list-style-type: none"> <li>Maintain up to date and original signature authority forms.</li> </ul>
<b>2. How is the service requested?</b>	<b>Description</b>
a. How is this service requested?	<ul style="list-style-type: none"> <li>Current customers please contact your designated accounting staff via email.</li> <li>Perspective customers, please contact the Shared Financial Services Program Manager for information at 503-378-3553.</li> </ul>
b. What forms are used/needed to request this service?	<p><b>GENERAL ACCOUNTING</b></p> <ul style="list-style-type: none"> <li>Various forms can be requested by calling the Accounting &amp; Budgeting Manager at 503-378-3710</li> </ul> <p><b>PAYMENT PROCESSING - ACCOUNTS PAYABLE</b></p> <ul style="list-style-type: none"> <li>Payment request forms in an electronic format or other A/P forms can be requested by calling the A/P Manager at 503-373-0316.</li> <li>All A/P forms, including TEDS and travel related, can be found at <a href="http://www.oregon.gov/DAS/EGS/SFS/Pages/forms.aspx">http://www.oregon.gov/DAS/EGS/SFS/Pages/forms.aspx</a></li> </ul> <p><b>ACCOUNTS RECEIVABLE</b></p> <ul style="list-style-type: none"> <li>Invoice requests forms in electronic format can be requested from the A/R hotline: 503-378-6926 OR <a href="mailto:das.billing@oregon.gov">das.billing@oregon.gov</a></li> <li>All A/R forms, including TEDS and travel related, can be found at <a href="http://www.oregon.gov/DAS/EGS/SFS/Pages/forms.aspx">http://www.oregon.gov/DAS/EGS/SFS/Pages/forms.aspx</a></li> <li>SFS Customer Service: 503-378-2222 / Fax: 503-373-1273</li> </ul>
c. When can you expect to have your service request fulfilled?	<p>Agreement to begin services typically takes less than one month to commence unless additional staff positions need to be authorized and recruited due to the current capacity of the Program.</p> <p><b>Requests for general accounting</b></p> <ul style="list-style-type: none"> <li>Initial response can be expected within 1 business day. Completion of the task will vary depending on the nature of the request.</li> </ul> <p><b>Requests for accounts payable services</b></p> <ul style="list-style-type: none"> <li>Initial response can be expected within 1 business day. Completion of the task will vary depending on the nature of the request.</li> <li>Payments requests are normally processed within 10 business days of receipt. Please note that payment requests that may need corrections or additional backup information will be delayed.</li> </ul> <p><b>Requests for accounts receivable services</b></p> <ul style="list-style-type: none"> <li>Requests for accounts receivable services Initial response can be expected within 1 business day. Completion of the task will vary depending on the nature of the request.</li> <li>Check deposits are made within 2 business days of receipt, but take up to 5 days to clear Oregon State Treasury.</li> </ul>

	<ul style="list-style-type: none"> <li>• Invoice requests are processed within 10 business days of receipt. Please note that payment requests that may need corrections or additional backup information will be delayed.</li> </ul>
<b>3. How do I get help? How does DAS SFS provide support to customers?</b>	<b>Description</b>
a. Self-service support	Information and forms can be found at: <ul style="list-style-type: none"> <li>• <a href="http://oregon.gov/das/egs/sfs/pages/index.aspx">oregon.gov/das/egs/sfs/pages/index.aspx</a></li> </ul>
b. How to request support	<p><b>GENERAL ACCOUNTING</b> Communication with your designated accountant OR the Accounting &amp; Budgeting Manager at 503-378-3710 OR the SFS Program Manager at 503-378-3553.</p> <p><b>PAYMENT PROCESSING - ACCOUNTS PAYABLE</b> Communication with your designated accountant OR Accounts Payable Manager at 503-373-0316 OR the SFS Program Manager at 503-378-3553.</p> <p><b>ACCOUNTS RECEIVABLE</b> Communication with your designated accountant OR Accounts Receivable Lead at 503-378-5280 OR the SFS Program Manager at 503-378-3553.</p> <p><b>INTERNAL CONTROLS</b> Communication with your designated accountant and any SFS Manager.</p> <p>SFS Customer Service: 503-378-2222 / Fax: 503-373-1273 <a href="http://oregon.gov/das/egs/sfs/pages/index.aspx">oregon.gov/das/egs/sfs/pages/index.aspx</a></p>
c. When can you expect to get a response?	<ul style="list-style-type: none"> <li>• Initial response can be expected within 1 business day.</li> <li>• Completion of the task will vary depending on the nature of the request.</li> </ul>

<b>2- Budgeting Services</b>	
<b>1. What is the service?</b>	<b>Description</b>
a. Service Summary	DAS SFS provides state agencies with a suite of budgeting services that allows our customers to focus on their core mission and business responsibilities.

	<p>Client agencies are assigned a primary accountant who will gain in-depth knowledge and familiarity with the unique business needs of their agency to deliver customized value.</p> <p>Customers enjoy access to a team of highly trained accountants who can fulfill all their budgeting needs, supporting them with forecasting and budget development expertise throughout the entire budget cycle.</p>
b. What is included?	<p>Our client agencies are assigned an accountant who will work as their in-house, on-staff budget analyst and SABRS coordinator. Based in DAS's office building in Salem, our client agency team will be available for consultations or budget-related service requests Monday through Friday during normal business hours.</p> <p>Our base service includes the following components:</p> <ul style="list-style-type: none"> <li>• Assist client agency management with budget development throughout the entire budget cycle.</li> <li>• Cost out labor position Full Time Equivalent (FTE) and provide fiscal information needed for policy option packages.</li> <li>• Provide ORBITS/PICS reports to be included in budget binder at each budget phase.</li> <li>• Record the Legislatively Approved (and Adopted) Budget in SFMA with appropriate funds and program codes.</li> <li>• Update ORBITS accounts for Oregon Emergency Board (EBoard) actions and administrative adjustments.</li> <li>• Acts as Statewide Audit and Budget Reporting (SABRS) coordinator entering budget and positions into ORBITS/PICS.</li> <li>• Prepare quarterly allotments, vacancy savings reports, and pay-line exception reports.</li> <li>• Prepare and enter biennial financial plan with customer input and approval.</li> <li>• Prepare projections monthly for budget to actual tracking of revenues and expenditures.</li> <li>• Assist with forecasting and "what if" scenarios for positions for E-board, fiscal impacts and budget bills.</li> <li>• Archiving of budgeting documents per record retention schedules.</li> </ul>
c. What is not included in the service?	<ul style="list-style-type: none"> <li>• Develop program budget narratives</li> <li>• Develop annual performance progress reports</li> <li>• Develop a budget binder.</li> <li>• Provide testimony to Legislature.</li> <li>• Letters to E-Board</li> </ul>
d. Offerings and options	<ul style="list-style-type: none"> <li>• Ad hoc and customizable budget reports, for example biennial comparisons and overall budget report.</li> </ul>
e. Service prerequisites	<p>To become a customer, the organization needs to be a state agency and be set up in SFMA (statewide accounting system)</p>

<p>f. (Service-specific) Customer and provider responsibilities</p>	<p><b>CUSTOMER RESPONSIBILITIES</b></p> <ul style="list-style-type: none"> <li>• Ensure budget timelines and transmittal dates are met.</li> <li>• Preparation and submission to include budget binder, program narratives and annual performance progress report.</li> <li>• Provide revenue projections.</li> <li>• Provide timely information to any program changes, well in advance for reporting accuracy and timeliness.</li> <li>• Review monthly projections and provide feedback.</li> <li>• Provide timely information to meet budget deadlines and reporting requirements.</li> </ul> <p><b>SFS RESPONSIBILITIES</b></p> <ul style="list-style-type: none"> <li>• Communicate updates of deadlines and tracking sheets.</li> <li>• Provide timely responses to data and informational requests.</li> </ul>
<p><b>2. How is the service requested?</b></p>	
<p>a. How is this service requested?</p>	<p>Email your designated Accountant</p> <ul style="list-style-type: none"> <li>• Current budget services customers please contact your designated accountant via email.</li> <li>• Perspective customers, please contact the Shared Financial Services Program Manager for information at 503-378-3553.</li> </ul>
<p>b. What forms are used / needed to request this service?</p>	<ul style="list-style-type: none"> <li>• Forms can be requested by contacting your designated Accountant or the Accounting &amp; Budgeting Manager at 503-378-3710</li> <li>• SFS Customer Service: 503-378-2222 / Fax: 503-373-1273</li> <li>• Forms can also be found at: <a href="http://oregon.gov/das/egs/sfs/pages/index.aspx">oregon.gov/das/egs/sfs/pages/index.aspx</a></li> </ul>
<p>c. When can you expect to have your service request fulfilled?</p>	<ul style="list-style-type: none"> <li>• Agreement to begin services typically takes less than one month to commence unless additional staff positions need to be authorized and recruited due to the current capacity of the Program.</li> <li>• Once the agency has become a client agency, initial response to service requests can be expected within 1 business day. Completion of the task requested will vary depending on the nature of the request.</li> </ul>
<p><b>3. How do I get help? How does DAS SFS provide support to customers?</b></p>	<p style="text-align: center;"><b>Description</b></p>
<p>a. Self-service support</p>	<p>Information and forms can be found at:</p> <ul style="list-style-type: none"> <li>• <a href="http://oregon.gov/das/egs/sfs/pages/index.aspx">oregon.gov/das/egs/sfs/pages/index.aspx</a></li> </ul>
<p>b. How to request support</p>	<p>Communication with your designated accountant OR the Accounting &amp; Budgeting Manager at 503-378-3710.</p>

c. When can you expect to get a response?	<ul style="list-style-type: none"> <li>• Initial response can be expected within 1 business day.</li> <li>• Completion of the task with vary depending on the nature of the request.</li> </ul>
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## 8.2. SLA performance measure data dictionaries

### SLA Metric #1: Completeness of accounting transaction requests.

- **Description:** Percent of transactions submitted by customers with accurate and complete information while in compliance with the OAM.
- **Purpose:** This performance measure aimed at tracking the effectiveness of DAS SFS in training and communicating proper accounts payable and receivable submission processes to its customer base.

It is expected that tracking and reporting on this measure will assist DAS SFS management and customer members of the EGS Customer Board to evaluate and detect customer agency training and communication needs.

SFS is able to influence performance tracked in this measure by:

- Monitoring transaction requests and providing continual feedback on improvement opportunities (e.g., transaction submission templates).
- Communicating in a timely manner with customers to trouble shoot.
- **Comparability:** No reliable organization or data source for comparison has been identified at this time.
- **Measure calculation formula:**
  - **A = (B / C)\*100**
    - **B=** Number of accounting transactions successfully submitted by SFS customer agencies during the measurement period (see definitions below).
    - **C=** Total number of accounting transactions submitted by SFS customer agencies during the measurement period.
    - Quotient is multiplied by 100 to calculate the percent figure.
- **Detailed measure definition / clarification:**
  - **Denominator**
    - Total accounting transactions is the sum of all requests received by DAS SFS in the measurement period to post transactions in the following categories:
      - Payment transaction requests.
        - Vendor payment requests
        - Balance transfer requests for payments between state agencies.
        - Travel expense reimbursement requests.

- Capitalization memos (for acquisition of fixed assets) requests.
      - SPOTS card payment transactions.
      - Other cash payment transactions.
    - Revenue transaction requests.
      - Service, Grant and Project billing / invoice requests.
      - Cash / deposits transaction requests.
      - Disposition of fixed assets.
    - Encumbrance transaction requests.
    - Budgetary transaction requests.
    - Adjustment/ correction transactions.
  - **Numerator**
    - An accounting transaction is considered successfully submitted if it meets all the following criteria:
      - It is in compliance with the Oregon Accounting Manual (i.e., eligible disbursement, proper signature authority), AND
      - It has accurate and correct information (i.e. proper PCA/ Fund coding), AND
      - It has complete information (i.e., it has all required backup documentation such as vendor invoice).
    - Unsuccessful (erroneous) transactions will be identified and tracked electronically. For the purpose of tracking trends, process improvements or customer training needs, each erroneous transaction will be identified with one of the following codes:
      1. Inaccurate or incorrect information (i.e., incorrect PCA or object coding)
      2. Incomplete information (lacking backup documentation)
      3. Out of OAM compliance (lacking appropriate signatures, etc.).
    - Errors will be communicated to customers with details of errors, how to correct, required backup documentation, and OAM clarification as needed.
- **Baseline:** None.
  - **Service Level Expectation (Quantitative performance target):** 93%.
  - **Frequency of reporting / timeliness:** Quarterly.
  - **Attachments:** None

**SLA Metric #2: Timeliness in Accounts Payable request processing.**

- **Description:** Percent of Accounts Payable requests processed within 10 business days.
- **Purpose:** This measure is tracked to ensure that customer payment requests are completed within the timeframes agreed upon by DAS SFS and its customer base. This was identified as an important quality attribute for the delivery of payment processing-accounts payable services.

SFS is able to influence performance tracked in this measure by:

- Monitoring workflow within the unit.
- Prioritizing requests within the unit.
- **Comparability:** None known at this time.
- **Measure calculation formula:**
  - **A = (B/ C) \*100**
    - **B** = Number of successful payment requests processed within 10 business days during the measurement period.
      - For each successful payment request processed by SFS, a check will be performed to verify the following condition is met: **(B<sub>2</sub>-B<sub>1</sub>) ≤ 10 business days**, where:
        - **B<sub>1</sub>**= Date a payment request is received by SFS.
        - **B<sub>2</sub>**= Date payment for request is released on SFMA by SFS staff.
    - **C** = Total number of successful payment requests processed during the measurement period.
    - Quotient is multiplied by 100 to calculate the percent figure.
- **Detailed measure definition / clarification:**
  - This performance measure will be tracked utilizing Statewide Datamart system data, comparing the “Start Dates” and “End Dates” of all payable transactions.
  - **Denominator:**
    - The denominator includes all successful payment requests processed in the measurement period.
      - “Processed in the measurement period” means that the B<sub>2</sub> date (the date in which a request is released for payment in SFMA) occurs between the first and the last calendar day of the measurement period.
      - For the avoidance of doubt, the denominator includes payment requests released for payment in SFMA in the measurement period even if B<sub>1</sub> (the date in which the payment request had been successfully submitted to SFS) occurred before the first calendar day of the measurement period.
  - **Numerator:**
    - The numerator tracks the number of successful payment requests that have been processed within 10 business days in the measurement period.
      - “Processed within 10 business days” means that **(B<sub>2</sub>-B<sub>1</sub>) ≤ 10 business days**, where:
        - **B<sub>1</sub>**= Date a payment request is received by SFS.
          - All payment requests received by SFS are date stamped by administrative staff upon arrival at the SFS building / office, which becomes **B<sub>1</sub>** (the “start date”).
          - Payable requests are reviewed by accounting technicians to determine whether they are successfully submitted. A payment request is considered successful / successfully submitted if it meets all the following criteria:

- It is in compliance with the Oregon Accounting Manual (i.e., eligible disbursement, proper signature authority), AND
  - It has accurate and correct information (i.e. proper PCA/ Fund coding), AND
  - It has complete information (i.e., it has all required backup documentation such as vendor invoice).
- **In case requests are successful** (complete, OAM-compliant, and error free) the SFS accounting technician enters the **B<sub>1</sub>** date stamp (the “start date”) into SFMA.
- **In case requests are unsuccessful**, the SFS accounting technician will contact the customer and communicates what is required to complete the payment request. Upon receipt of a complete and error free request, a new date stamp is applied and will be the new received date of record. The SFS accounting technician enters the relevant data into SFMA, including the appropriate date stamp becoming the **B<sub>1</sub>** (“start date”) for this payment request.
  - **B<sub>2</sub>**= Date payment for request is released on SFMA by SFS staff.
    - After the accounting technicians have completed their duties with the payable request, the payable request is then reviewed and released in SFMA by a manager or accountant for payment. The release of the payable is considered **B<sub>2</sub>** (the “end” date).
- **Baseline:** SFS reported processing 92.3% of successful payment requests within 5 business days for the July-September 2014 reporting quarter.
- **Service Level Expectation (Quantitative performance target):** 95%.
- **Frequency of reporting / measurement period:** Quarterly.
- **Attachments:** None.

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**SLA Metric #3: Days to communicate Accounts Payable request incidents.**

- **Description:** Average number of business days to communicate a payment request incident/ unsuccessful payment request submission, which is defined as a request not ready to be paid due to being inaccurate, incorrect, incomplete, lacking backup documentation, or out of OAM compliance.
- **Purpose:** This measure is tracked to ensure prompt communication about incidents preventing the processing of customer requested payments, to ensure payments are ultimately made in a timely manner.

SFS is able to influence performance tracked in this measure by:

- Training staff on best practices with customer communication.
- Prioritizing workflow in unit to recognize unsuccessful payment requests.

- **Comparability:** None known at this time.

- **Measure calculation formula:**

- **$A = \sum(B-C) / N$  (Number of incidents)**

- **Numerator=** Total number of business days elapsed before payment request incidents are communicated to SFS customers. For each incident/ unsuccessful payment request communicated by SFS in the measurement period, this is the difference between:
  - **B=** Date customer agency is notified by email that the requested payment can't be processed.
  - **C=** Date the payment request had been received by SFS.
- **Denominator = N=** Total number of payment request incidents communicated to customer agencies in the measurement period.
- The number of business days elapsed between the date the payment request is received and the date the customer agency is notified that the payment can't be processed will be calculated for each payment request incident notified in the measurement period. Results will be added up and divided by the number of incidents- unsuccessful payment requests submitted to SFS in the measurement period to calculate the average number of business to communicate payment request incidents.

- **Detailed measure definition / clarification:**

- This performance measure will be tracked utilizing Statewide Datamart system data, using the "Start Dates" to the "Communication Date" of all applicable transactions.
- **Denominator:**
  - The denominator of this measure tracks the total number of payment request incidents notified to customer agencies by email in the measurement period.
    - "Notified" means that the B date (the date in which an email is sent to the customer agency communicating the request is not ready to be paid due to being inaccurate, incorrect, incomplete, lacking backup documentation, or out of OAM compliance) occurs between the first and the last calendar day of the measurement period.
    - For the avoidance of doubt, the denominator includes notifications for payment request incidents even if the C date (the date in which the payment request had been submitted to SFS) had occurred before the first calendar day of the measurement period.
- **Numerator:**
  - Total number of business days elapsed before payment request incidents are communicated to SFS customers. For each incident/ unsuccessful payment request communicated by SFS in the measurement period, this is the difference between:
    - **B=** Date customer agency is notified by email that the requested payment can't be processed.
    - **C=** Date the payment request had been received by SFS.

- **C=** All payment requests received by SFS are date stamped by front desk administrative staff upon arrival at the SFS building / office, which becomes **C** (the “start date”).
  - Payment requests are reviewed by accounting technicians to determine whether they are successfully submitted (ready to be paid). A payment request is considered successful / successfully submitted if it meets all the following criteria:
    - It is in compliance with the Oregon Accounting Manual (i.e., eligible disbursement, proper signature authority), AND
    - It has accurate and correct information (i.e. proper PCA/ Fund coding), AND
    - It has complete information (i.e., it has all required backup documentation such as vendor invoice).
  - **B=** Notification date. **In case the payment request submission is considered unsuccessful,** the SFS accounting technician will contact the customer via email and will communicate what is required to process the payment request. This date is considered the “notification date”
- **Baseline:** None.
  - **Service Level Expectation (Quantitative performance target):** 4 Business Days.
  - **Frequency of reporting / timeliness:** Quarterly.
  - **Attachments:** None.

#### **SLA Metric #4: Timeliness in Accounts Receivable request processing.**

- **Description:** Percent of Accounts Receivable requests processed within 10 business days.
- **Purpose:** This measure is tracked to ensure that customer receivable requests are completed within the timeframes agreed upon by DAS SFS and its customer base. This was identified as an important quality attribute for the delivery of accounts receivable services.
 

DAS SFS is able to influence performance tracked by this measure by:

  - Monitoring work flow within the unit.
  - Prioritizing requests within the unit.
- **Comparability:** None known at this time.
- **Measure calculation formula:**
  - **A = (B/ C) \*100**
  - **B =** Number of successful receivable requests processed within 10 business days.



- **In case requests are successful** the SFS accounting technician enters the **B<sub>1</sub>** date stamp (the “start date”) into SFMA.
  - **In case requests are unsuccessful**, the SFS accounting technician will contact the customer and will communicate what is required to complete the request. Upon receipt of a complete, error-free request, a new date stamp is applied and will be the new received date of record. The SFS accounting technician enters the relevant data into SFMA, including the appropriate date stamp becoming the **B<sub>1</sub>** (“start date”) for this receivable request.
  - **B<sub>2</sub>**= Date receivable request is released by SFS staff on SFMA for invoicing.
    - After the accounting technicians have completed their duties with the receivable request, the receivable request is then reviewed and released in SFMA by a manager or accountant for invoicing. The release of the receivable is considered **B<sub>2</sub>** (the “end” date).
- 
- **Baseline:** None
  - **Service Level Expectation (Quantitative performance target):** 95%
  - **Frequency of reporting / timeliness:** Quarterly.
  - **Attachments:** none

**SLA Metric #5: Timeliness to deliver budget projection reports.**

- **Description:** Percent of budget projection reports provided to customers within 30 calendar days of fiscal month end close.
- **Purpose:** This measure is tracked to ensure budget actuals and projections are completed within the timeframes agreed upon by DAS SFS and the customer. This is important for customers to manage their biennial budgets.
 

DAS SFS is able to influence performance tracked by this measure by:

  - Monitoring work flow within the unit.
  - Cross training staff on budgets of various customers.
- **Comparability:** None identified at this time.
- **Measure calculation formula:**
  - **A = (B/ C)\*100**
    - **B** = Total number of budget projection reports due in the measurement period that were provided to the customer agency within 30 calendar days of the fiscal month close. For each budget projection report due in the

measurement period, a check will be performed to verify if the following condition is met:  $(B_2 - B_1) \leq 30$  calendar days, where:

- $B_1$  = SFMA fiscal / accounting month end close date.
    - $B_2$  = Date budget projection report is delivered to SFS customer via email.
  - $C$  = Total number of budget projection reports due in the measurement period.
- Quotient is multiplied by 100 to calculate the percent figure.
- **Detailed measure definition / clarification:**
  - A budget projection report is defined as an agency-specific excel report showing 1) actual-to-date and 2) projected revenues, expenditures and cash balances throughout any given fiscal biennium (see screenshot of sample budget projections report below).
  - This measure is tracked in number of calendar days.
  - **Denominator:**
    - The denominator of this performance measure tracks the number of budget projection reports that were due during a measurement period.
      - “Due” means that the last day of the 30 day calendar period after the fiscal month close date happens between the first and the last calendar day of the measurement period.
    - The SFS program aims to deliver **one budget projection report** each calendar month to each customer agency that is paying for budgeting services, with each report covering one calendar month, but there will be 2 exceptions in any given year:
      - A single budget projection report will be issued to cover the calendar month of June + Month 13 closing. “Month 13” is a virtual accounting month that falls between the last month of the prior fiscal year and the first month of the new fiscal year. SFMA and DAS SFS use Month 13 to complete year-end entries (adjustment, accruals, etc.) for financial statement reporting purposes.
      - A single budget projection report will be issued for the first 2 calendar months of the fiscal year (July and August).
  - **Numerator:**
    - The numerator tracks the number of budget projection reports due in the measurement period that were delivered to the customer agency within 30 calendar days of the fiscal month close.
    - Date of delivery is the date the customer agency receives the budget projection report via email
    - For each budget projection report due in the measurement period, a check will be performed to verify if the following condition is met:  $(B_2 - B_1) \leq 30$  calendar days, where:
      - $B_1$  = SFMA fiscal / accounting month end close date.
      - $B_2$  = Date budget projection report is delivered to SFS customer via email.
  - **Exclusions:**
    - The following reports are excluded from the numerator and denominator of this performance measure:
      - Any ad-hoc budgetary reports requested by customer agencies to meet specific tracking needs, such as different revenue / cost

centers, specific programs, funds, PCA or project reports delivered in the measurement period.

- Any additional budget projection reports delivered to a customer agency within a given month (in excess of one report per month).

- Baseline: None
- Service Level Expectation (Quantitative performance target): 97%
- Frequency of reporting / timeliness: Quarterly.
- Attachments: None

### 1) Sample Budget Report:

(Agency Name)	2013-15 CASH FLOW												2013-15 Biennium												ACTUALS TO DATE	PROJECTIONS LAB	2013-2015 BUDGET (over/under)	2011-13 Actuals
	2014						2015						2016															
	Mo 13	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUN	JUN	JUN	JUN											
Beginning Cash Balance	492,828.24	489,912.26	469,965.56	464,793.64	483,154.56	475,691.53	458,808.38	439,005.99	424,453.83	394,073.05	358,553.27	369,712.15	437,041.49	471,674.92	557,347.03	482,877.00	475,626.00											
<b>TOTAL REVENUE</b>	<b>6,475.00</b>	<b>6,115.00</b>	<b>30,143.33</b>	<b>49,230.00</b>	<b>73,158.53</b>	<b>30,320.00</b>	<b>21,886.56</b>	<b>30,655.00</b>	<b>8,715.00</b>	<b>3,265.00</b>	<b>50,331.45</b>	<b>108,018.85</b>	<b>74,310.00</b>	<b>0.00</b>	<b>689,622.77</b>	<b>966,506.63</b>	<b>1,150,000.00</b>											
<b>TOTAL PERSONAL SERVICES</b>	<b>0.00</b>	<b>23,375.49</b>	<b>22,778.84</b>	<b>23,071.74</b>	<b>26,229.22</b>	<b>28,195.08</b>	<b>28,621.92</b>	<b>29,368.18</b>	<b>28,722.28</b>	<b>28,722.28</b>	<b>29,129.07</b>	<b>28,903.01</b>	<b>29,129.07</b>	<b>0.00</b>	<b>488,736.09</b>	<b>691,321.74</b>	<b>752,433.00</b>											
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>0.00</b>	<b>1,731.05</b>	<b>312.12</b>	<b>2,625.26</b>	<b>22.77</b>	<b>1,125.28</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>140.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>150.00</b>	<b>0.00</b>	<b>14,436.39</b>	<b>17,726.39</b>	<b>25,596.00</b>											
<b>TOTAL EXPENDITURES</b>	<b>6,475.00</b>	<b>26,661.70</b>	<b>35,317.25</b>	<b>30,869.68</b>	<b>80,621.56</b>	<b>47,203.15</b>	<b>41,388.95</b>	<b>45,217.16</b>	<b>39,095.78</b>	<b>38,784.78</b>	<b>39,127.57</b>	<b>40,681.51</b>	<b>39,676.57</b>	<b>6,434.00</b>	<b>768,161.42</b>	<b>1,057,692.58</b>	<b>1,183,845.00</b>											
Ending Cash Balance	489,912.26	469,965.56	464,793.64	483,154.56	475,691.53	458,808.38	439,005.99	424,453.83	394,073.05	358,553.27	369,712.15	437,041.49	471,674.92	557,347.03	482,877.00	475,626.00												

### 2) Sample Budget Projections Report calendar for 2015:

CALENDAR MONTHS	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	MONTH 13	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16
ACCOUNTING CLOSING DATE	12-Dec-14	16-Jan-15	13-Feb-15	13-Mar-15	17-Apr-15	15-May-15	12-Jun-15	17-Jul-15	14-Aug-15	4-Sep-15	25-Sep-15	16-Oct-15	13-Nov-15	18-Dec-15	14-Jan-16	12-Feb-16
SLA Budget Projections Report Last Due Date	12-Jan-15	16-Feb-15	13-Mar-15	13-Apr-15	17-May-15	15-Jun-15	12-Jul-15	NO REPORT	14-Sep-15	NO REPORT	25-Oct-14	16-Nov-15	13-Dec-15	18-Jan-16	14-Feb-16	12-Mar-16

SLA MEASUREMENT PERIOD	
2015 January-March (3 BUDGET REPORTS)	Nov 14 reports (Due date is between 12/12/2014 and 1/12/2015) Dec 14 reports (Due date is between 1/16/2015 and 2/16/2015) January 2015 reports (Due date is between 2/13 and 3/13/2015)
2015 April-June (3 BUDGET REPORTS)	Feb 2015 reports (Due date is between March 13 and April 13) March 2015 reports (Due date is April 17 to May 17) April 2015 reports (Due date is May 15 to June 15)
2015 July-September (3 BUDGET REPORTS)	May 2015 reports (due date is between 6/12 and 7/12) <b>NOTE: NO REPORTS AFTER JUNE 2015 CLOSING</b> June 2015 + MONTH 13 Combined Reports (due date is between 8/14 and 9/14)
2015 October-December (3 BUDGET REPORTS)	<b>NOTE: NO REPORTS AFTER JULY 2015 CLOSING</b> (July 2015 + August 2015) Combined Reports (due date is between 9/25 and 10/25)) September 2015 reports (due date is between 10/16 and 11/16) October 2015 reports (due date is between 11/13 and 12/13)
2016 January-March (3 BUDGET REPORTS)	Nov 2015 reports (due date is between 12/18/2015 and 1/18/2016) Dec 2015 reports (due date is between 1/14/2016 and 2/14/2016) Jan 2016 reports (due date is between 2/16/2016 and 3/16 2016)

### 8.3. Rate methodologies

Beginning with 2015-2017, DAS SFS has adopted a rate development process that enables the successive refinement of budget planning and rate development. Charges for DAS SFS services are based on the projected needs in terms of DAS SFS full-time (FTE) positions, services and supplies and current legislative approved program.

The objectives included:

- To develop rates that represent the true cost of delivering a service, progressively eliminating previous subsidization of costs.
- To develop documentation that is transparent so that rates can be scrutinized internally and externally.

Customer charges will be based on:

- Accounts Payable “transactional hits” in past biennia.
- Accounts Receivable transactional “hits” in past biennia.
- SFS accountant hours for accounting and budgeting services in past biennia.

**Note:** An Accounts Payable transactional hit is defined as a specific SFMA transaction resulting from allocating or posting an AP/ payable transaction such as a VP (voucher payable document used to pay a vendor), or a BT (balance transfer for payments among state agencies) to specific Fund or PCA codes already defined in an agency accounting structure. If one payment is allocated to 2 different PCAs it is computed as 2 AP transactional hits.

Similarly, an Accounts Receivable transactional hit is defined as a specific SFMA transaction resulting from allocating a revenue transaction (such as creating an invoice or posting a cash deposit) to a specific Fund or PCA code already defined in an agency accounting structure. If a cash deposit or an invoiced amount is allocated to 2 different PCAs it is computed as 2 AR transactional hits.

Link to the published price list of Goods and Services for updated detailed rate information:

<http://dasapp.oregon.gov/pricelist/>