

MGO RECOMMENDATIONS

# Implementation Management Plan



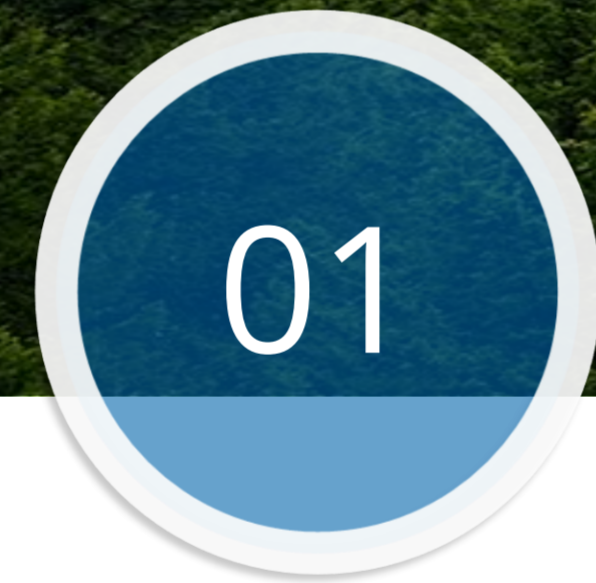
PRESENTED TO  
Board of Forestry

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March 7, 2024

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PRESENTATION  
**AGENDA**



REVIEW  
OBJECTIVE



IMPLEMENTATION  
STATUS AND  
HIGHLIGHTS



MANAGEMENT  
SUMMARY

DISCUSSION  
TOPICS

# OBJECTIVE

**Assess the status of the IMP and ODF's efforts to implement recommendations.**

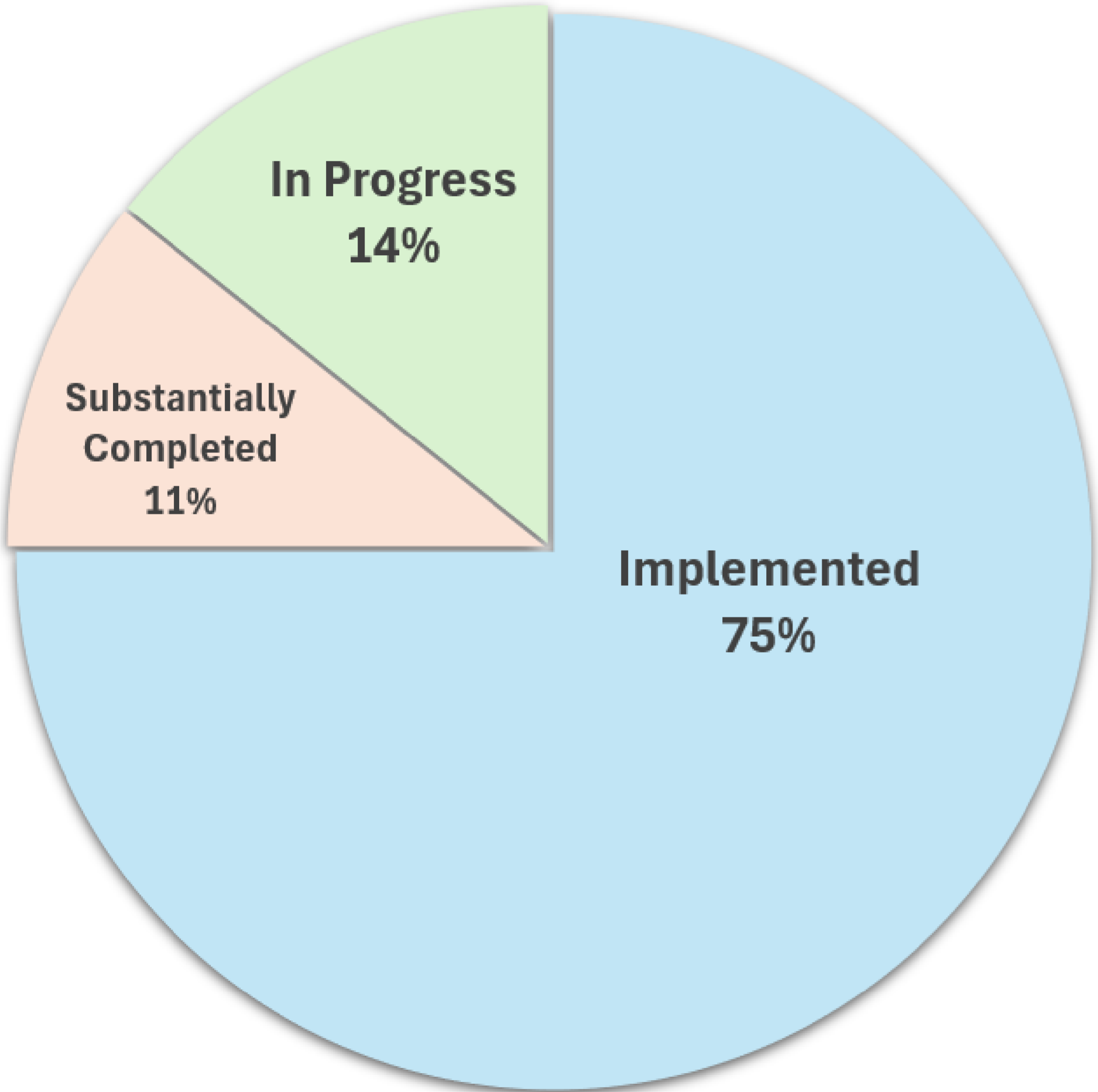
- Prioritize Recommendations for Review
- Evaluate documentation to resolve each recommendation
- Summarize Status and provide additional insights

# HIGHLIGHTS



- **MGO conducted 4 review cycles covering October 2021 through February 2024**
- **ODF has improved its accounts receivable and accounts payable practices**
- **ODF has evaluated and reorganized the department structure to better utilize existing resources to address recommendations**
- **Next steps in organizational maturity involve automation of key processes and procedures**
- **Advanced levels of organizational maturity require investment in technology solutions**

# IMPLEMENTATION STATUS OVERVIEW



As of February 2024

Implemented	21
Substantially Completed	3
In Progress	4
Total Recommendations	28

# IMPLEMENTED



Rec	Theme	High	Medium	Low
1	Cost Share Agreements			X
2	Cost Share Settlements			X
3	Cost Share Collections			X
5	Accounts Receivable Collections			X
6	Policy and Procedure Storage		X	
7	Cost Estimates			X
9	Accounts Payable			X
10	Electronic Records		X	
11	Information Technology Systems			X

- Overall, risk ratings have been reduced
- Recommendations addressed:
  - Policies and procedures for cost share agreements, cost share settlements, and cost share collections
  - Board of Forestry financial oversight
  - Budgeting methodology and reconciliations
  - Transitioning vendors to OregonBuys for procurement

 April 2021 Rating

X = February 2024 Rating

# IMPLEMENTED (CONTINUED)



Rec	Theme	High	Medium	Low
12	Annual Rate Assessment			X
13	Oversight Reports		X	
14	Training			X
15	ODF Standardized Policies & Procedures			X
16	Board of Forestry Oversight			X
17	District Finance/Accounting Oversight		X	
18	Change Management			X
19	Invoicing			X
20	Finance/Accounting Resources			X
23	Budgeting Requirements			X
24	Budgeting Reconciliation			X
27	OregonBuys			X

 April 2021 Rating

X = February 2024 Rating

# SUBSTANTIALLY COMPLETED



Rec	Theme	High	Medium	Low
4	Cash Flow Projections		X	
21	Finance/Accounting Skillsets			X
26	FEMA Claim Status Reporting			

 April 2021 Rating

X = February 2024 Rating

- Overall, risk ratings have lowered
- Recommendations addressed:
  - Accounts payable, accounts receivable, and cash flow projections and recoding
  - Ensuring purchase orders are created prior to invoicing
  - Staff trainings related to financial systems and processes



# IN PROGRESS



Rec	Theme	High	Medium	Low
8	BRIO Report Access		X	
22	ODF Online Financial Reporting System		X	
25	Operating Associations Advances			X
28	Encumbrances			X

Overall, risk ratings remain medium

Recommendations addressed:

- Exploration of data management and financial reporting systems
- Ensuring the organizational structure and policies and procedures minimize independent operations

April 2021 Rating      X = February 2024 Rating



# ODF Management Summary

- Board and Legislative Direction:
  - Implement all 28 recommendations
  - Mitigate highest risk
- ODF Successful Implementation
  - Improved Internal Controls
    - Governance structure, oversight, policies and procedures
    - Broad alignment, improved communications, training
    - Organizational growth, improved to mid-level maturity
  - Challenges / Opportunities
    - Organizational change and staff movements
    - Technology limitations requiring investment
- Post-Implementation Monitoring Activities
- Employee Appreciation