

Agenda Item No.:	9
Work Plan:	Administrative
Topic:	Macias, Gini & O'Connell (MGO) Recommendations
Presentation Title:	MGO Department Implementation Management Plan Progress
Date of Presentation:	November 16, 2022
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## **SUMMARY**

The department will provide a joint update with Macias, Gini, and O'Connell (MGO) reviewing the department's progress on the implementation of MGO recommendations.

## **CONTEXT**

Previously, the department presented results of an independent external review of the agency's financial management structure and processes related to wildfire costs as conducted by MGO and an accompanying Implementation Management Plan from the department developed to address the recommendations. Subsequent presentations have included updated versions of the plan and results of the 2021-23 Legislatively Adopted Budget where additional capacity and funding was provided to aid in implementing the recommendations and further engage MGO in direct technical assistance and reporting. MGO updates are a key topic in the Board's 2022-2024 Administrative Work Plan with continued refinement of the Implementation Management Plan and regular reporting intervals planned throughout the biennium to keep the Board apprised of progress on milestone deliverables and full implementation of the recommendations.

## **BACKGROUND**

In late 2019, Governor Kate Brown established the Forestry Financial Oversight Team to support the Department of Forestry in the financial management of increasingly complex and expensive wildfire season costs. The Team pursued two primary tasks: 1) hire an independent contractor to provide recommendations for structural changes to expedite and standardize the processing of financial transactions associated with wildfire costs, and 2) evaluate options for a financial structure and cash flow management system that recognizes the reality of seasonal borrowing to support wildfire response.

Macias, Gini, & O'Connell LLP (MGO), a CPA and advisory firm, was hired by the Department of Administrative Services to perform a review and assessment of the Department of Forestry's (ODF) fire finance operations, including accounts receivable, accounts payable, and district fire budgeting. Once this work was completed, MGO presented a final report to the Joint Committee on Ways & Means, Subcommittee on Natural Resources, on May 5, 2021. MGO's report highlighted 28 observations and recommendations in the five original areas of concern: budgeting, financial resources, information technology, oversight, and policies and procedures. Within this report were management responses from ODF executive leadership, developed through collaboration with leadership throughout the organization. These responses proposed plans of action to mitigate the risks identified by MGO and initiated efforts to define sequenced implementation to operationalize the recommendations.

From preliminary work with MGO, and further development upon receipt of the final report, ODF developed a comprehensive Implementation Management Plan consisting of key deliverables and actions necessary for the agency to mitigate risk, implement structural changes, and refine financial processes to

reflect the reality of increasingly large wildfires. It is anticipated this plan will have multiple iterations as each recommendation progresses through a lifecycle of cascading refinement in planning, and milestone achievements are accomplished. The first version of this comprehensive plan was presented to the Board in June, updated versions shared in September, January, and April, and the next iteration will be presented in November.

#### Legislative Funding

Additional funding was provided to ODF through its 2021-23 Legislatively Adopted Budget to support implementation of the recommendations. These investments are detailed in the 2021 Senate Bill 5518 to include: 1) Policy Option Package 200 transferring eight positions to Agency Administration from the Fire Protection Division as recommended by MGO and establishing four new financial permanent, full-time positions to ensure enhanced financial oversight for fire finance functions and the agency overall; 2) Policy Option Package 173 continues work in administrative modernization, establishing seven new positions to align and enhance administrative functions across the department by streamlining processes, addressing outdated information systems, and providing agency-wide data management services; and 3) Policy Option Package 801 includes three limited-duration positions to provide dedicated capacity to recommendation implementation and an additional \$500,000 to continue the contractual relationship with MGO to provide direct implementation, technical assistance, oversight, and reporting as directed by a budget note.

#### Organizational Response to Investments and Status

In response to these investments and others made across the organization by the Legislature, the department led an internal effort to realign strategic and operational structures to enable the department to be more strategic, proactive, efficient, and effective in its work. Architecturally, the agency established a new Planning Branch where agency-wide planning functions are housed, strategically tying the work of the Administrative and Operations branches together through executive leadership roles joined together within the new Director's Office. Notably, this shift in roles allows the new Admin Modernization Program within the Administrative Branch to begin taking shape as it works to implement Policy Option Package 173. ODF received new leadership last fall with Cal Mukumoto appointed as State Forester. Cal had previously been serving as the project manager for MGO implementation.

Recruitments are actively underway for lead positions in the Admin Modernization Program (Policy Option Package 173) with subsequent team member positions working through recruitment in the coming months. Since we last reported in April, one of the two limited duration positions from Policy Option Package 801 originally filled in February is now vacant again. We are shifting workload to accommodate the change in the interim and will be further recruiting to fill the limited duration position again.

An agreement secured with a change management consultant, Olympic Performance, Inc., positioned the agency to ensure appropriate support was available for staff during the implementation of Policy Option Package 200 and MGO Recommendation #20 where the fire finance positions transferred from the Protection Division to Agency Administration. The transitioning process was complete as the new year began and follow-up reviews are anticipated later in the year to assess operations.

The department finalized the work order contract with Macias, Gini, and O'Connell (MGO) as referenced in Policy Option Package 801 last fall and MGO joined the department in formal presentations to the Board of Forestry and the Oregon Legislature, Joint Committee on Ways & Means in January. Further services to be provided under the contract include ongoing assessments of ODF's implementation efforts, identification of improvements or gaps in desired outcomes of the MGO report and the implementation management plan, recommendations to adjust deliverables or timelines of the project in alignment with priorities identified by MGO, progress monitoring and reporting both internally and externally, collaborative consultation on the context of MGO recommendations, direct technical assistance on implementation deliverables as requested by ODF, and formal presentations at regular intervals throughout the biennium.

### Implementation Progress

Macias, Gini, and O'Connell (MGO) completed a [formal review in April](#) of the department's overall planning efforts and progress made to date on select recommendations and a second [formal review in June](#). Outcomes of the review were positive, showing successful mitigation and lowering of risk across several of the recommendations, as well as recognition to areas where continued monitoring is necessary to assure implementation of noted deliverables. Subsequent reviews will be performed by MGO through mid-2023 with continued reporting to the Board of Forestry. MGO will join the department in November presenting an update for this agenda item and highlights from their third assessment and review of the department's progress towards implementation.

Progress has been steady across all recommendations as shown in the department's Implementation Management Plan Version 5 (Attachment 1). Eight of the twenty-eight recommendations are now considered complete by the department and deemed as Implemented by MGO. The completed recommendations have been moved to an enhanced status for further modernization or maintenance efforts. Fifteen of the twenty remaining recommendations have work actively being completed on the deliverables with six of those in the recently initiated stage. The remaining five recommendations have work completed but are currently pending or on hold for capacity to support I.T. deliverables. Recruitments are still actively underway for this technical expertise; however, one of five open positions was successfully filled with a qualified and experienced candidate allowing work to soon be initiated on these I.T improvements. Version 6 of the Implementation Management Plan is anticipated for late winter 2023.

### **RECOMMENDATION**

This is an informational item.

### **NEXT STEPS**

Department staff will continue to refine the Implementation Management Plan, reporting on milestone deliverables and progress to fully implement MGO's recommendations while incorporating the technical assistance of MGO to assure the agency is addressing any gaps in desired outcomes.

### **ATTACHMENT**

- 1) ODF MGO Implementation Management Plan Version 5 - November 2022

# Oregon Department of Forestry



## MGO Review and Assessment Recommendations Implementation Management Plan Version 5 November 4, 2022

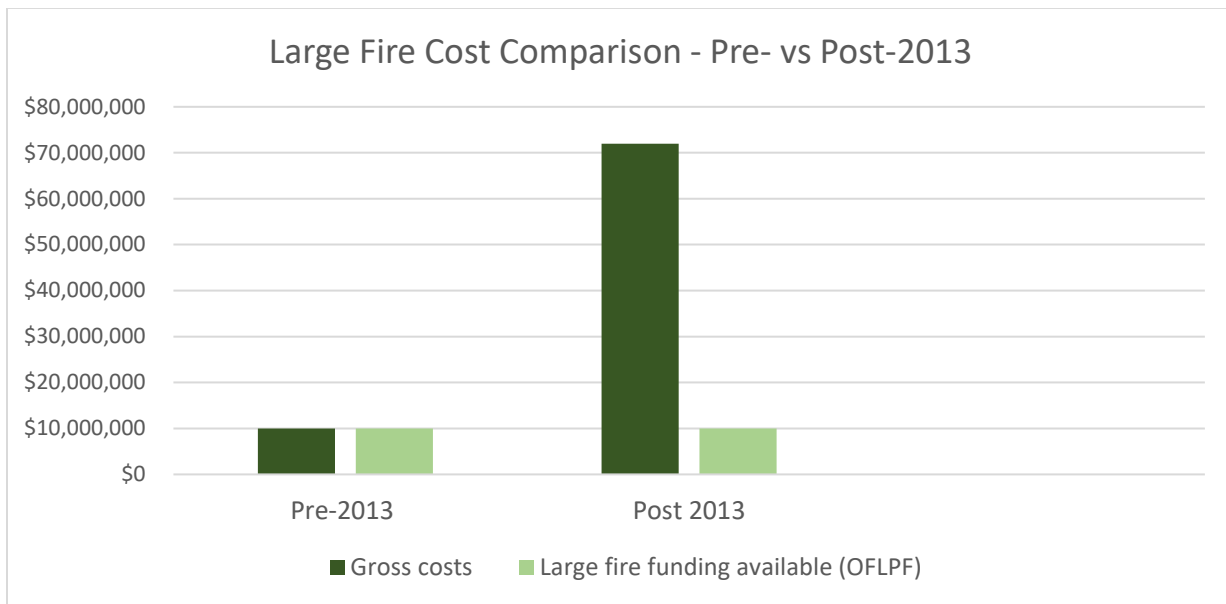
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# Background

Oregon’s large fire funding structure was designed for the average fire season of a decade ago. Under the current structure, the Department of Forestry starts the fire season with \$10 million in cash on hand for suppression of large fires. These funds come from landowner fees paid into the Oregon Forestland Protection Fund (OFLPF). This approach worked fine when average gross costs for fighting large fires was \$10 million or less, as was the case prior to 2013. Since then, the state has seen a significant change in the intensity of wildfires in recent years, and more extreme fire behavior has increased suppression costs by orders of magnitude.

Since 2013, the average gross fire season cost has risen to \$72 million. The primary method to cover vendor payments and other essential expenses until third-party reimbursable costs are collected has been the department’s main Forestry cash account. This fund combines multiple funds, in particular the State Forests Division’s Forest Development Fund, and serves as an operating reserve against above average spikes in large fire costs. However, this approach has depleted the cash available to the department to cover other key operating expenses until the other large fire revenue sources (General Fund, other agency billings, Federal Emergency Management Agency (FEMA) reimbursements, catastrophic insurance, and responsible party recoveries) can be collected. This is why paying for large fire is not solely a fire protection issue; all of our other divisions contribute budgeted funds to carry large-fire suppression expenditures, often at the expense of maintaining normal operations. This situation exists until the department can collect costs from partners or from the General Fund via the Emergency Board.



Given that these large fire seasons have been occurring back-to-back, the department has sustained continued shortfalls in its cash account to cover these costs. Typically, these shortfalls

have been addressed (approximately \$60 million annually) by using a line of credit from the Oregon State Treasury to provide the cash needed to maintain day-to-day operations throughout the agency.

Treasury lines of credit are structured to last one fiscal year and must be paid in full at the end of the fiscal year in order to be renewed. The first significant cash flow issue for the department occurred in 2014, following the \$100 million 2013 fire season. Since the line of credit came due mid-biennium, the department did not have cash on hand to pay the line of credit in full. At that time, the issue was addressed by converting the line of credit to a loan, which allowed the debt to be carried over the fiscal year close and ultimately paid off in that subsequent year.

In 2018, the department accrued over \$100 million in gross large-fire suppression costs, and most critically was that these costs were incurred in the last year of the biennium when available cash and remaining General Fund appropriations were at their lowest. Due to this situation, the department was required to secure a second line of credit with the Oregon State Treasury. Without the \$90 million in reimbursements from 2018, as well as carrying the cumulative debt of previous fire seasons, the department found itself in a situation where it did not have the cash available to pay off one of the lines of credit in June 2019. Working with the Oregon State Treasury, the Chief Financial Office (CFO) and the Emergency Fire Cost Committee, a short-term solution was found to avoid default on the credit line and position the department to prepare for large-fire suppression costs for the 2019 fire season. The solution involved paying off much of the line of credit with the department's available cash on hand and through a loan from the Oregon Forest Land Protection Fund and renewing the remaining balance of \$25 million until April 2020. The Treasury could not increase the line of credit, as they would be issuing credit with the full knowledge that the department would likely not be able to meet the terms of repayment due to our current funding structure. The department also implemented stringent cost containment measures to best manage its limited remaining funds to maximize the cash on hand available for the 2020 fire season and kept those measures in place for nearly a year. This approach, however, did have department-wide impacts on the department's ability to maintain and upgrade equipment and facilities, and limited training and professional development opportunities.

In addition to carrying the debt of large fire, the department is also responsible for invoicing and collecting all of that debt. Much like the funding structure, the department's fire finance function was built for the needs of pre-2013 fire seasons, which means the business processes and staffing levels are insufficient to handle today's fire season costs. As fire seasons have become more devastating and expensive, the cost accounting required to recover funds outpaced the department's capacity. Capacity limitations also limited the ability to dedicate time and resources to adapting business practices to help mitigate cash flow risks.

## Context for the Implementation Management Plan

In late 2019, Governor Brown established the Forestry Financial Oversight Team to support the Department of Forestry in financial management of increasingly complex and expensive wildfire season costs. The team was given two primary tasks: 1) Work with an independent contractor to address the backlog of fire-related receivables and provide recommendations for structural changes to expedite and standardize the processing of financial transactions associated with wildfire costs, and 2) Evaluate options for a financial structure for managing seasonal borrowing and costs to support wildfire response.

Macias, Gini, & O'Connell LLP (MGO), a CPA and advisory firm, was hired by the Department of Administrative Services to perform a review and assessment of the Department of Forestry's fire finance operations, including accounts receivable, accounts payable, and district fire budgeting. Here is an overview of the key touch points between ODF and MGO.

- Engagement began in December 2019.
- Conducted onsite visits at ODF's Salem Headquarters and multiple district offices through spring 2020,
- MGO presented a preliminary set of findings and recommended process improvements to ODF in summer 2020.
- Refined recommendations in late 2020.
- Published its final report on April 22, 2021 and presented it to the Joint Committee on Ways and Means, Subcommittee on Natural Resources on May 5, 2021.

ODF collaborated with its leadership across the organization to develop the management responses to the recommendations and subsequently began efforts to define sequenced implementation actions to operationalize the recommendations and mitigate risk.

MGO's report highlighted 28 observations and recommendations in five areas of concern: Budgeting, Financial Resources, Information Technology, Oversight, and Policies and Procedures. The observations fall into three risk categories (based on severity and impact to operations), with 12 being in the high category, 12 medium and 4 in low.

Based on preliminary work with MGO, and continued development upon receipt of the final report, ODF has developed a comprehensive implementation management plan (IMP) consisting of key deliverables and actions necessary for the agency to mitigate risk, implement structural changes, and refine our financial processes to reflect the reality of increasingly large wildfires. Once the steps of this plan are complete, the issues identified by MGO that are in control of the department (not dependent on legislative or other external actions) will be fully addressed and the resultant outcomes documented.

In addition to outlining the effort needed to resolve the observations made through MGO's assessment, the IMP takes a broader view of the risks and impacts the recommendations are



trying to address to factor in further reaching process improvement efforts. By increasing the breadth and depth of some of the recommend solutions, the department can benefit from increased efficiencies, tangential improvements and more agency-centric (as opposed to strictly fire finance related) improvements to operational and administrative capacity. This often manifests in short-term solutions to address the immediate needs while laying the foundation for longer-term holistic approaches. These more evolved endeavors will still be tracked and managed through the IMP, while clearly documenting the fulfillment of the originally observed risk.

Given the overarching approach MGO took to understand how large fire financials move through the organization, from field operations to central headquarters processing, many recommendations overlap or have impacts that can manifest concurrently in the department's workflows. Addressing some of the recommendations will have compounded effects on other recommendations, provide the ability to leverage solutions across the recommendations, or impact the way some recommendations are ultimately resolved.

In order to expedite implementation, take advantage of the department's ability to leverage work, and benefit from increasing clarity of what solutions provide the best outcomes, the IMP is a living document that will be progressively elaborated as work advances and milestones are achieved. This progressive elaboration of the plan will allow the implementation team to define work and manage it to an increasing level of detail which can subsequently be incorporated into the next version of the implementation management plan.

While the intent of providing sufficient detail to assign responsibility, track progress and manage accountability within the IMP is unwavering, the format, layout, or presentation of the plan may also change as work progresses to better convey, clarify, or organize information for all responsible parties.

## Further Context for Version 2 of the Implementation Management Plan

As the 2021 Legislative Session closed in late June, the Department received additional funding through its 2021-23 Legislatively Adopted Budget to help implement the recommendations. These investments are detailed in the 2021 Senate Bill 5518 to include new permanent positions in finance and administrative modernization, key organizational structure changes identified in MGO's assessment, limited duration positions to support implementation of the recommendations, and a technical budget note to continue the contractual relationship with MGO to provide direct implementation, technical assistance, oversight, and reporting.

## Version 3 of the Implementation Management Plan

Significant progress is occurring across many of the recommendations. This progress is due partly to the engagement of one of the limited duration positions and otherwise due to the early implementation of the organizational structure change and completed milestones in formalizing policy and procedure. Conversely, recent staffing challenges with unforeseen vacancies has strained resources in other areas, creating a shift in anticipated completion date on several other policies and procedures. As the agency continues to move forward in recruiting, the new capacity will be focused in these areas. Four of the twenty-eight recommendations are complete and have moved to enhanced status for further modernization or maintenance efforts.

## Version 4 of the Implementation Management Plan

The department is actively making progress across many of the recommendations. Sixteen of the twenty-eight recommendations have work actively being completed on the deliverables with three of those in the recently initiated stage. Four recommendations have work completed but are currently pending or on hold for capacity to support I.T. deliverables. Recruitments are actively underway for this technical expertise. Three recommendations are not ready to be started. And five of the twenty-eight recommendations are now complete, having moved to an enhanced status for further modernization or maintenance efforts.

## Version 5 of the Implementation Management Plan

Progress has been steady across all recommendations. Eight of the twenty-eight recommendations are now considered complete by the department and deemed as Implemented by Macias, Gini, & O'Connell. The completed recommendations have been moved to an enhanced status for further modernization or maintenance efforts. Fifteen of the twenty remaining recommendations have work actively being completed on the deliverables with six of those in the recently initiated stage. The remaining five recommendations have work completed but are currently pending or on hold for capacity to support I.T. deliverables. Recruitments are still actively underway for this technical expertise; however, one of five open positions was successfully filled with a qualified and experienced candidate allowing work to soon be initiated on these I.T improvements. Version 6 of the Implementation Management Plan is anticipated for late winter 2023.

Oregon Department of Forestry (ODF), MGO Implementation Management Plan Version 5, Status and Change Log

Sorted by ID#, by Risk

#	Original Recommendation (Type)	Original Target Completion Date	Original Risk Rating	MGO Last Risk Rating	MGO Last Status	ODF Last Status Version 4	ODF Current Status Version 5	ODF Changes and Progress	ODF Status Notes and Next Steps
#1	Cost Share Agreements (Consistency) (Policies & Procedures)	06/30/2021	High	Low	Implemented	Complete and Enhanced	Complete and Enhanced	No change. Completed in prior version.	Complete. Enhanced status for modernization and maintenance.
#2	Cost Share Settlements (Signature Authority) (Policies & Procedures)	06/30/2021	High	Low	Implemented	Complete and Enhanced	Complete and Enhanced	No change. Completed in prior version.	Complete. Enhanced status for modernization and maintenance.
#3	Cost Share Collections (Policies & Procedures)	06/30/2021	High	Low	Implemented	Complete and Enhanced	Complete and Enhanced	No change. Completed in prior version.	Complete. Enhanced status for modernization and maintenance.
#4	Cash Flow Projections (Policies & Procedures)	06/30/2022	High	Medium	In Progress	Active	Active	Added automated daily CashTracker registers, redefined workloads and oversight, new county payment holding fund, and runway procedures.	Active. Furthering development of policies and actively recruiting for the Admin Modernization Program capacity to focus on OFRS.
#5	Accounts Receivable Collections (Policies & Procedures)	12/31/2021	High	High	Not Under Review	Active	Active	Progress on redefining workloads and oversight processes within financial units.	Active. Focusing on further development of policy and procedures.
#6	Policy & Procedure Storage (Information Technology)	06/30/2022	High	High	Not Under Review	Pending	Initiated	Initiating work on policy management policy, inventory of policies and procedures, and migrating documentation to new ODFnet.	Initiated. Actively recruiting for Admin Modernization Program capacity and submitted 23-25 budgetary policy option package.
#7	Cost Estimates (Information Technology)	06/30/2022	High	Medium	In Progress	On Hold	On Hold	No change to IT aspect; however, progress made on cost estimate procedures and training.	On hold for capacity to support IT deliverables. Actively recruiting for Admin Modernization Program capacity.
#8	BRIO Real-Time (Information Technology)	06/30/2022	High	High	Not Under Review	On Hold	Pending	No change to IT aspect; however, progress made on standardized reports from new OBIEE system.	Pending. Actively recruiting for Admin Modernization Program capacity.
#9	Accounts Payable (Policies & Procedures)	06/30/2022	High	Medium	In Progress	Active	Active	Completed implementation of OregonBuys Phase II for eProcurement.	Active. Focusing on further development of policy and procedures.
#10	Electronic Records (Information Technology)	06/30/2022	High	High	Not Under Review	On Hold	On Hold	2023-25 Agency Request Budget with policy option package 103 submitted.	On Hold. 2023-25 Governor's Recommended Budget and Legislatively Adopted Budget.
#11	IT Systems (Information Technology)	06/30/2023	High	High	Not Under Review	Initiated	Initiated	DAS EIS concluded inventory on agency datasets and is continuing discussions on IT Governance.	Initiated. New assessment tool, discussing IT Governance strategies with leadership, direction towards policy and procedures.
#12	ACC Rate Assessments (Budgeting)	06/30/2022	High	Low	Implemented	Active	Complete and Enhanced	Significant progress with current fiscal year budgeting processes, templates and fiscal analysis.	Complete. Enhanced status for integrating revised templates next fiscal.
#13	Oversight Reports (AP and AR systems) (Oversight)	06/30/2022	Medium	Medium	In Progress	Initiated	Initiated	Progressing in financial reporting capabilities with new OBIEE system.	Initiated. Initial reports require definition, automation, and MGO review.
#14	Training for finance personnel (Salem and Field) (Oversight)	06/30/2022	Medium	Medium	Not Under Review	Initiated	Initiated	Revised onboarding checklist for all employees and developed a new training for an ODF policy.	Initiated. Defining items for onboarding financial employees and finalizing training framework.
#15	Field Protection Districts Oversight (Oversight)	06/30/2022	Medium	Medium	In Progress	Active	Active	No change.	Active. Focusing on further development of policy and procedures.
#16	Board of Forestry Oversight (Oversight)	10/31/2021	Medium	Medium	Implemented	Complete	Complete	No change. Completed in prior version.	Complete. Developing coordination procedures for monthly financial report.
#17	District Finance / Accounting Oversight (Oversight)	12/31/2021	Medium	Medium	In Progress	Active	Active	Filled three new Area Coordinator positions in Financial Services.	Active. Focusing on further development of policy and procedures.
#18	Change Management (Incident Finance Audits) (Oversight)	06/30/2022	Medium	Medium	In Progress	Active	Active	Establishing new Incident Resource Agreement Committee and Incident Finance Committee.	Active. Conducting After Action Reviews with both committees and operationalizing reviews.
#19	Invoicing (Policies & Procedures)	12/31/2021	Medium	Medium	Not Under Review	Active	Active	Developed user guides and training videos for use of new Sage invoicing system.	Active. Focusing on further development of policy and procedures.
#20	Finance / Accounting (Org Structure) (Finance/Accounting Resources)	06/30/2023	Medium	Medium	In Progress	Active	Active	Filled new Area Coordinator positions. Adapting business processes and expectations, integrating changes in organizational structure.	Active. Continued assessment of operations and adaptation of personnel duties and business processes throughout the biennium.
#21	Finance Skillsets (Finance/Accounting Resources)	06/30/2023	Medium	Medium	Not Under Review	Not Started	Initiated	Assembling resources and processes to begin high level review.	Initiated. Assembling resources and processes to begin high level review.
#22	OFRS (Information Technology)	06/30/2022	Medium	Medium	Not Under Review	On Hold	On Hold	No change.	On hold. Actively recruiting for Admin Modernization Program capacity.
#23	Budgeting Requirements (Budgeting)	06/30/2022	Medium	Low	Implemented	Active	Complete and Enhanced	Significant progress with current fiscal budgeting processes, templates and fiscal analysis.	Complete. Enhanced status for integrating revised templates next fiscal.
#24	Budgeting Requirements (Budgeting)	06/30/2022	Medium	Low	Implemented	Active	Complete and Enhanced	Significant progress with current fiscal budgeting processes, templates and fiscal analysis.	Complete. Enhanced status for integrating revised templates next fiscal.
#25	Operating Association Advances (Policies & Procedures)	06/30/2022	Low	Low	Not Under Review	Not Started	Initiated	Initial draft of accounting requirements made.	Initiated. Furthering review and coordination with operating associations.
#26	FEMA Claim Status (Policies & Procedures)	12/31/2021	Low	Low	Active	Active	Active	Progressing on active FEMA claims with support from FEMA representatives.	Active. Procedures in development and actively recruiting for Admin Modernization Program capacity.
#27	OregonBuys (Information Technology)	06/30/2021	Low	Low	Implemented	Complete and Enhanced	Complete and Enhanced	Completed in prior version.	Complete. Enhanced status for related policies and maintenance.
#28	Encumbrances (Budgeting)	06/30/2023	Low	Low	Not Under Review	Not Started	On Hold	Completed implementation of OregonBuys Phase II for eProcurement.	On Hold. With OregonBuys Phase II implemented, future work can explore use of encumbrances.

- Active Work is actively being completed against the recommendation
- Complete Recommendations have been implemented and observed risk mitigated
- Enhanced Work has moved beyond the initial scope of the recommendation to further business value
- Initiated Work is in a preliminary phase, typically inventorying and/or documenting current products/processes
- Not Started Work for this recommendation has not started
- On Hold Some work has been completed, but progress has been temporarily halted due to resource constraints or work phasing
- Pending Work is beginning to be queued up and/or resources assembled

Oregon Department of Forestry (ODF), MGO Implementation Management Plan Version 5, Status and Change Log  
Sorted by Completion Date, by Risk

#	Original Recommendation (Type)	Original Target Completion Date	Original Risk Rating	MGO Last Risk Rating	MGO Last Status	ODF Last Status Version 4	ODF Current Status Version 5	ODF Changes and Progress	ODF Status Notes and Next Steps
#1	Cost Share Agreements (Consistency) (Policies & Procedures)	06/30/2021	High	Low	Implemented	Complete and Enhanced	Complete and Enhanced	No change. Completed in prior version.	Complete. Enhanced status for modernization and maintenance.
#2	Cost Share Settlements (Signature Authority) (Policies & Procedures)	06/30/2021	High	Low	Implemented	Complete and Enhanced	Complete and Enhanced	No change. Completed in prior version.	Complete. Enhanced status for modernization and maintenance.
#3	Cost Share Collections (Policies & Procedures)	06/30/2021	High	Low	Implemented	Complete and Enhanced	Complete and Enhanced	No change. Completed in prior version.	Complete. Enhanced status for modernization and maintenance.
#27	OregonBuys (Information Technology)	06/30/2021	Low	Low	Implemented	Complete and Enhanced	Complete and Enhanced	Completed in prior version.	Complete. Enhanced status for related policies and maintenance.
#16	Board of Forestry Oversight (Oversight)	10/31/2021	Medium	Medium	Implemented	Complete	Complete	No change. Completed in prior version.	Complete. Developing coordination procedures for monthly financial report.
#5	Accounts Receivable Collections (Policies & Procedures)	12/31/2021	High	High	Not Under Review	Active	Active	Progress on redefining workloads and oversight processes within financial units.	Active. Focusing on further development of policy and procedures.
#17	District Finance / Accounting Oversight (Oversight )	12/31/2021	Medium	Medium	In Progress	Active	Active	Filled three new Area Coordinator positions in Financial Services.	Active. Focusing on further development of policy and procedures.
#19	Invoicing (Policies & Procedures)	12/31/2021	Medium	Medium	Not Under Review	Active	Active	Developed user guides and training videos for use of new Sage invoicing system.	Active. Focusing on further development of policy and procedures.
#26	FEMA Claim Status (Policies & Procedures)	12/31/2021	Low	Low	Active	Active	Active	Progressing on active FEMA claims with support from FEMA representatives.	Active. Procedures in development and actively recruiting for Admin Modernization Program capacity.
#4	Cash Flow Projections (Policies & Procedures)	06/30/2022	High	Medium	In Progress	Active	Active	Added automated daily CashTracker registers, redefined workloads and oversight, new county payment holding fund, and runway procedures.	Active. Furthering development of policies and actively recruiting for the Admin Modernization Program capacity to focus on OFRS.
#6	Policy & Procedure Storage (Information Technology)	06/30/2022	High	High	Not Under Review	Pending	Initiated	Initiating work on policy management policy, inventory of policies and procedures, and migrating documentation to new ODFnet.	Initiated. Actively recruiting for Admin Modernization Program capacity and submitted 23-25 budgetary policy option package.
#7	Cost Estimates (Information Technology)	06/30/2022	High	Medium	In Progress	On Hold	On Hold	No change to IT aspect; however progress made on cost estimate procedures and training.	On hold for capacity to support IT deliverables. Actively recruiting for Admin Modernization Program capacity.
#8	BRIO Real-Time (Information Technology)	06/30/2022	High	High	Not Under Review	On Hold	Pending	No change to IT aspect; however, progress made on standardized reports from new OBIEE system.	Pending. Actively recruiting for Admin Modernization Program capacity.
#9	Accounts Payable (Policies & Procedures)	06/30/2022	High	Medium	In Progress	Active	Active	Completed implementation of OregonBuys Phase II for eProcurement.	Active. Focusing on further development of policy and procedures.
#10	Electronic Records (Information Technology)	06/30/2022	High	High	Not Under Review	On Hold	On Hold	2023-25 Agency Request Budget with policy option package 103 submitted.	On Hold. 2023-25 Governor's Recommended Budget and Legislatively Adopted Budget.
#12	ACC Rate Assessments (Budgeting)	06/30/2022	High	Low	Implemented	Active	Complete and Enhanced	Significant progress with current fiscal year budgeting processes, templates and fiscal analysis.	Complete. Enhanced status for integrating revised templates next fiscal.
#13	Oversight Reports (AP and AR systems) (Oversight)	06/30/2022	Medium	Medium	In Progress	Initiated	Initiated	Progressing in financial reporting capabilities with new OBIEE system.	Initiated. Initial reports require definition, automation, and MGO review.
#14	Training for finance personnel (Salem and Field) (Oversight)	06/30/2022	Medium	Medium	Not Under Review	Initiated	Initiated	Revised onboarding checklist for all employees and developed a new training for an ODF policy.	Initiated. Defining items for onboarding financial employees and finalizing training framework.
#15	Field Protection Districts Oversight (Oversight)	06/30/2022	Medium	Medium	In Progress	Active	Active	No change.	Active. Focusing on further development of policy and procedures.
#18	Change Management (Incident Finance Audits) (Oversight )	06/30/2022	Medium	Medium	In Progress	Active	Active	Establishing new Incident Resource Agreement Committee and Incident Finance Committee.	Active. Conducting After Action Reviews with both committees and operationalizing reviews.
#22	OFRS (Information Technology)	06/30/2022	Medium	Medium	Not Under Review	On Hold	On Hold	No change.	On hold. Actively recruiting for Admin Modernization Program capacity
#23	Budgeting Requirements (Budgeting)	06/30/2022	Medium	Low	Implemented	Active	Complete and Enhanced	Significant progress with current fiscal budgeting processes, templates and fiscal analysis.	Complete. Enhanced status for integrating revised templates next fiscal.
#24	Budgeting Requirements (Budgeting)	06/30/2022	Medium	Low	Implemented	Active	Complete and Enhanced	Significant progress with current fiscal budgeting processes, templates and fiscal analysis.	Complete. Enhanced status for integrating revised templates next fiscal.
#25	Operating Association Advances (Policies & Procedures)	06/30/2022	Low	Low	Not Under Review	Not Started	Initiated	Initial draft of accounting requirements made.	Initiated. Furthering review and coordination with operating associations.
#11	I.T. Systems (Information Technology)	06/30/2023	High	High	Not Under Review	Initiated	Initiated	DAS EIS concluded inventory on agency datasets and is continuing discussions on IT Governance.	Initiated. New assessment tool, discussing IT Governance strategies with leadership, direction towards policy and procedures.
#20	Finance / Accounting (Org Structure) (Finance/Accounting Resources )	06/30/2023	Medium	Medium	In Progress	Active	Active	Filled new Area Coordinator positions. Adapting business processes and expectations, integrating changes in organizational structure.	Active. Continued assessment of operations and adaptation of personnel duties and business processes throughout the biennium.
#21	Finance Skillsets (Finance/Accounting Resources)	06/30/2023	Medium	Medium	Not Under Review	Not Started	Initiated	Assembling resources and processes to begin high level review.	Initiated. Assembling resources and processes to begin high level review.
#28	Encumbrances (Budgeting)	06/30/2023	Low	Low	Not Under Review	Not Started	On Hold	Completed implementation of OregonBuys Phase II for eProcurement.	On Hold. With OregonBuys Phase II implemented, future work can explore use of encumbrances.

Active Work is actively being completed against the recommendation  
Complete Recommendations have been implemented and observed risk mitigated  
Enhanced Work has moved beyond the initial scope of the recommendation to further business value  
Initiated Work is in a preliminary phase, typically inventorying and/or documenting current products/processes  
Not Started Work for this recommendation has not started  
On Hold Some work has been completed, but progress has been temporarily halted due to resource constraints or work phasing  
Pending Work is beginning to be queued up and/or resources assembled

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #1 - Cost Share Agreements (Consistency)

**ET Sponsor:** Fire Protection Chief

**Due Date:** Implemented

**Last Update:** 10/18/2022 v.5 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low, per MGO** The ODF Operations and Administrative Branches should clearly define policies and procedures for cost share agreements to ensure the terms utilized by the Fire Protection Districts are appropriate (based on applicable regulations) and to ensure the ODF Operations and Administrative Branch are kept informed of the cost share terms and status.  
 04/2022 update;  
~~High~~

**(MGO) Action Plan:**

The Green Book should be continually updated to ensure the cost share template terms are appropriate based on applicable regulations (e.g. provide templates by cost share partner). Additionally, procedures related to the tracking and communication of cost share terms, amendments, and status should be defined by the ODF Operations and Administrative Branch.

**MGO Observation:**

Each Fire Protection District Forester is responsible for drafting, negotiating and authorizing cost share agreements for incidents that occur within their district. However, based on inquiry with key personnel at the Fire Protection Districts and ODF headquarters, the ODF Operations and Administrative Branches are not consistently included in the decision making process and/ or informed of the agreement terms prior to the cost share reconciliation, which occurs after the containment of an incident. Additionally, the current cost share agreement policies and procedures do not include procedures related to on-going monitoring or interdepartmental communication of executed cost share agreements.

**MGO Potential Impact / Risk:**

Lack of oversight by the ODF Operations and Administrative Branch could result in inefficiencies due to complex cost share terms leading to errors in accounts receivable or payable estimates and/or miscommunication related to the agreed upon incident terms or status of the cost share incidents.

**ODF Management Response:**

ODF agrees with this recommendation. Two cost share standard templates are established in our master agreement with federal partners. In 2020, all partners agreed to utilize the "percent acres" cost share template as a standard for the Labor Day fires. While the Green Book is traditionally positioned for annual updating in the off-season, we agree that business process updates made midway during fire season, should be captured and updated continually to ensure all parties are consistently referencing the same guidance. The Fire Protection Division (ODF Operations), Administration (ODF Administrative Branch), Districts and Emergency Fire Cost Committee (EFCC) administration meet weekly during the peak of fire season to collaborate on fire financials, including cost share establishment and reconciliation. We agree that procedures relative to this ongoing communication and coordination should be established to provide clear expectations on information needed to stay consistently informed of cost share terms and status.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>MILESTONES</b>											
√	Master Cooperative Wildland Fire Management and Stafford Act Response Agreement (01/01/2020) between ODF, operating associations, and federal agencies includes cost share agreement template and instructions	Fire Protection Deputy Chief	Done	●	Complete	State Forester	n/a	n/a	n/a		Master Cooperative Agreement 2020, 2021-2023
√	Oregon Statewide 2020 Operating Plan (01/01/2020) between ODF, operating associations, and federal agencies defines delegated authority, cost share methodologies, and preliminary review of cost share by ODF Incident Business Lead	Fire Protection Deputy Chief	Done	●	Complete	State Forester	n/a	n/a	n/a		Statewide Operating Plan 2020, 2021-2023
√	Cost Share Tracker developed (MGO)	Protection Finance Manager	Done	●	Complete	Fire Protection Chief	n/a	n/a	n/a		Cost Share Tracker 05.17.21, 02.28.22
√	Cost Share Tracker joint review w/ODF Operations and Administrative Branch	Protection Finance Manager	05/24/2021	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		n/a
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Procedures (list topic(s), define each)</b>											
√	Cost Share Tracker Updating Procedure for Protection Finance Manager (MGO)	Protection Finance Manager	06/30/2021	●	Complete	Fire Protection Deputy Chief	n/a	n/a	n/a		ODF Procedure - Cost Share Tracker
<b>ODF Greenbook (list sections, define action needed)</b>											
√	Chapter 80 - Cost Share Field Procedures - updated w/ current template, terms, guidance, expectations for interdepartmental communications, timing, roles (MGO)	Protection Finance Manager	06/30/2021	●	Complete	Fire Protection Deputy Chief	Jun-21	Jun-21	Jun-21		ODF Green Book
<b>ODF Guidance or Memorandum (list sections)</b>											
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>IT SYSTEM CONSIDERATIONS</b>											
	Technical requirements for cost share tracker application defined, if desired	Protection Finance Manager	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Project formulated for prioritizing within internal application development capacity	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Application development and testing for cost share tracker	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Cost Share Tracker application deployment	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Procedures for updating Cost Share Tracker revised to incorporate new application	Protection Finance Manager	TBD	●	Not Started	Fire Protection Deputy Chief	TBD	TBD	TBD		

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #1 - Cost Share Agreements (Consistency)

**ET Sponsor:** Fire Protection Chief

**Due Date:** Implemented

**Last Update:** 10/18/2022 v.5 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low.- April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO update; **High-**  
The ODF Operations and Administrative Branches should clearly define policies and procedures for cost share agreements to ensure the terms utilized by the Fire Protection Districts are appropriate (based on applicable regulations) and to ensure the ODF Operations and Administrative Branch are kept informed of the cost share terms and status.

**(MGO) Action Plan:**

The Green Book should be continually updated to ensure the cost share template terms are appropriate based on applicable regulations (e.g. provide templates by cost share partner). Additionally, procedures related to the tracking and communication of cost share terms, amendments, and status should be defined by the ODF Operations and Administrative Branch.

**MGO Observation:**

Each Fire Protection District Forester is responsible for drafting, negotiating and authorizing cost share agreements for incidents that occur within their district. However, based on inquiry with key personnel at the Fire Protection Districts and ODF headquarters, the ODF Operations and Administrative Branches are not consistently included in the decision making process and/ or informed of the agreement terms prior to the cost share reconciliation, which occurs after the containment of an incident. Additionally, the current cost share agreement policies and procedures do not include procedures related to on-going monitoring or interdepartmental communication of executed cost share agreements.

**MGO Potential Impact / Risk:**

Lack of oversight by the ODF Operations and Administrative Branch could result in inefficiencies due to complex cost share terms leading to errors in accounts receivable or payable estimates and/or miscommunication related to the agreed upon incident terms or status of the cost share incidents.

**ODF Management Response:**

ODF agrees with this recommendation. Two cost share standard templates are established in our master agreement with federal partners. In 2020, all partners agreed to utilize the "percent acres" cost share template as a standard for the Labor Day fires. While the Green Book is traditionally positioned for annual updating in the off-season, we agree that business process updates made midway during fire season, should be captured and updated continually to ensure all parties are consistently referencing the same guidance. The Fire Protection Division (ODF Operations), Administration (ODF Administrative Branch), Districts and Emergency Fire Cost Committee (EFCC) administration meet weekly during the peak of fire season to collaborate on fire financials, including cost share establishment and reconciliation. We agree that procedures relative to this ongoing communication and coordination should be established to provide clear expectations on information needed to stay consistently informed of cost share terms and status.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
✓	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>COMMUNICATION PLANNING</b>											
✓	Announcement of 2021 Agency Administrator Training (Email)	Protection Training Coordinator	Done	●	Complete	Fire Protection Deputy Chief	May-21	May-21	May-21		Agency Administrator Seminar (calendar)
✓	Announcement of 2021 Incident Finance Trainings (Email)	Incident Finance / FEMA Unit	05/12/2021	●	Complete	Fire Protection Deputy Chief	May-21	May-21	May-21		2021 Incident Finance Trainings (email)
✓	Communicate procedural changes to impacted personnel and supervisors	Incident Finance / FEMA Unit	06/30/2021	●	Complete	Public Affairs Manager	Jun-21	Jun-21	Jun-21		Green Book Updates 2021 (Email)
✓	Request real-time input from personnel navigating the new procedure to allow for quick adjustments if needed	Incident Finance / FEMA Unit	06/30/2021	●	Complete	Public Affairs Manager	Jun-21	Jun-21	Jun-21		Green Book Updates 2021 (Email)
<b>TRAINING NEEDS</b>											
✓	Agency Administrator Training Section on Cost Shares updated	Protection Finance Manager	06/11/2021	●	Complete	Fire Protection Deputy Chief	Jun-21	Jun-21	n/a		Agency Administrator Tool Kit on ODFnet
✓	Agency Administrator Seminar conducted June 14, 2021	Protection Training Coordinator	06/14/2021	●	Complete	Fire Protection Deputy Chief	Jun-21	Jun-21	n/a		Agency Administrator Seminar held on June 14, 2021
✓	2021 Incident Finance Training	Incident Finance / FEMA Unit	05/12/2021	●	Complete	Fire Protection Deputy Chief	May-21	May-21	n/a		ODF pre-recorded training sessions published May 12, 2021
✓	Interagency Cost Share Training hosted by Regional 6 Forest Service	Incident Finance / FEMA Unit	05/12/2021	●	Complete	Fire Protection Deputy Chief	May-21	May-21	n/a		Region 6 Forest Service hosted on May 12 and 27, 2021
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Cost share templates, procedures, and training updated (annually)	Protection Finance Manager	06/30/2022	●	In Review / Underway	Fire Protection Deputy Chief	TBD	TBD	TBD		
	Protection and Admin Finance Fiscal Year Operating Plan core duties updated	Deputy Chief(s)	06/30/2022	●	Not Started	Fire Protection Deputy Chief	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Manager(s)	06/30/2022	●	Not Started	Human Resources Analyst	n/a	n/a	n/a		
✓	Master Agreement and Statewide Operating Plan updated (as needed)	Fire Prevention and Policy Manager	01/31/2021	●	Complete	Fire Protection Deputy Chief	TBD	TBD	TBD		Master Cooperative Agreement 2021-2023
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

<b>Status Legend:</b>	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #2 - Cost Share Settlements (Signature Authority)

**ET Sponsor:** Fire Protection Chief

**Due Date:** Implemented

**Last Update:** 10/18/2022 v.5 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 04/2022 update; **High-** The ODF Operations and Administrative Branches should establish formal policies regarding cost share decision making authority limits and settlement attendance.

**(MGO) Action Plan:**

1. Update 0-2-3-206 Directive (Internal Controls over Delegated Authority) to clearly define cost share decision-making authority limits by position (e.g. District Forester and District Business Manager limits), including amounts that require ODF Administrative Branch approval.
2. Update Green Book Chapter 80 - Cost Accounting, Reporting, and Cost Shares as necessary to include authority and approval limits as defined within Directive 0-2-3-206.

**MGO Observation:**

Cost share agreements are settled by the District Business Managers and representatives from the Federal agencies. Authority limits have not been established for cost share settlements, and therefore, District Foresters and District Business Managers are able to approve final settlements without input or approval from the ODF Operations or Administrative Branch (headquarters).

**MGO Potential Impact / Risk:**

The lack of authority limits and/ or formal procedures related to settlement attendance could result in unauthorized individuals entering into commitments on behalf of ODF.

**ODF Management Response:**

ODF agrees with this recommendation. Cost shares are being settled on actual costs for 2020 fire season and beyond; the scrub process that was utilized to expedite outstanding cost shares in 2018 and 2019 is no longer in effect. Following cost share adjudication efforts at the District level, ODF could set limits of signature authority for closing out total cost share exposure. We recently set a process to have all cost share adjudications above \$5 million signed off by not only the District Forester but the Salem Division Chief as well. Updating Directive 0-2-3-206 was already scheduled for this fiscal year, subsequent to implementation of the new OregonBuys purchasing system. The revised directive will include definition of formalized authority limits applicable to cost-share settlements, while recognizing the unpredictable fire environment and flexibility needed within timeframes to adapt to changing fire size and cost conditions. For reconciliations of cost shares, ODF is currently limited in capacity at the Salem Operations and Administrative Branch level to attend all cost share adjudications and it is a District responsibility to settle these costs. If Area Business Coordinators are established (increasing capacity) and hired under Salem direct supervision, we would have the additional capacity to attend all cost share adjudications along with the District leadership. The Green Book will be updated prior to next fire season to include updated procedures and references relative to cost-share signature authorities, settlement attendance, and ensuring the cost share documents are used in conjunction with leader's intent and delegations of authority to address cost and fire management issues.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
✓	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>MILESTONES</b>											
✓	Master Cooperative Wildland Fire Management and Stafford Act Response Agreement (01/01/2020) between ODF, operating associations, and federal agencies includes cost share agreement template and instructions	Fire Protection Deputy Chief	Done	●	Complete	State Forester	n/a	n/a	n/a		Master Cooperative Agreement 2020, 2021-2023
✓	Oregon Statewide 2020 Operating Plan (01/01/2020) between ODF, operating associations, and federal agencies defines delegated authority, cost share methodologies, and preliminary review of cost share by ODF Incident Business Lead	Fire Protection Deputy Chief	Done	●	Complete	State Forester	n/a	n/a	n/a		Statewide Operating Plan 2020, 2021-2023
✓	Settlement Process Review by Operations and Administrative Branch (MGO)	Protection Finance Manager	05/24/2021	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		n/a
✓	Signature Authority thresholds defined for cost share settlements (MGO)	Protection Division Chief	05/24/2021	●	Complete	Deputy Director for Administration	Jul-21	Jul-21	n/a		n/a
✓	Attendance at settlement meetings defined (MGO)	Protection Division Chief	05/24/2021	●	Complete	Deputy Director for Administration	Jul-21	Jul-21	n/a		n/a
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
✓	ODF Directive 0-2-3-206 Internal Controls over Delegated Authority Rescinded (MGO)	Deputy Director for Administration	12/30/2021	●	Complete	State Forester	Sep-21	Sep-21	Sep-21		ODF Policy - Delegation of Authorities
✓	ODF Policy - Signature Authority updated w/ cost share settlements defined (MGO)	Deputy Director for Administration	12/30/2021	●	Complete	State Forester	Sep-21	Sep-21	Sep-21		ODF Policy - Delegation of Authorities
<b>ODF Procedures (list topic(s), define each)</b>											
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Greenbook (list sections, define action needed)</b>											
✓	Chapter 80 - Cost Share Field Procedures and Appendices - updated w/ authorities, expectations for interdepartmental communications, timing, roles (MGO)	Protection Finance Manager	06/30/2021	●	Complete	Fire Protection Deputy Chief	Jun-21	Jun-21	Jun-21		ODF Green Book
<b>ODF Guidance or Memorandum (list sections)</b>											
✓	Cost Share Reconciliation Process Best Practices (new)	Protection Finance Manager	06/13/2021	●	Complete	Fire Protection Deputy Chief	Jun-21	Jun-21	Jun-21		ODF Green Book - Appendix 80.22
<b>IT SYSTEM CONSIDERATIONS</b>											
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>COMMUNICATION PLANNING</b>											
✓	Announcement of 2021 Agency Administrator Training (Email)	Protection Training Coordinator	Done	●	Complete	Fire Protection Deputy Chief	May-21	May-21	May-21		Agency Administrator Seminar (calendar)
✓	Announcement of 2021 Incident Finance Trainings (Email)	Incident Finance / FEMA Unit	05/12/2021	●	Complete	Fire Protection Deputy Chief	May-21	May-21	May-21		2021 Incident Finance Trainings (email)
✓	Communicate procedural changes to impacted personnel and supervisors	Incident Finance / FEMA Unit	06/30/2021	●	Complete	Public Affairs Manager	Jun-21	Jun-21	Jun-21		Green Book Updates 2021 (Email)
✓	Request real-time input from personnel navigating the new procedure to allow for quick adjustments if needed	Incident Finance / FEMA Unit	06/30/2021	●	Complete	Public Affairs Manager	Jun-21	Jun-21	Jun-21		Green Book Updates 2021 (Email)

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #2 - Cost Share Settlements (Signature Authority)

**ET Sponsor:** Fire Protection Chief

**Due Date:** Implemented

**Last Update:** 10/18/2022 v.5 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO update; **High-** The ODF Operations and Administrative Branches should establish formal policies regarding cost share decision making authority limits and settlement attendance.

**(MGO) Action Plan:**

1. Update 0-2-3-206 Directive (Internal Controls over Delegated Authority) to clearly define cost share decision-making authority limits by position (e.g. District Forester and District Business Manager limits), including amounts that require ODF Administrative Branch approval.
2. Update Green Book Chapter 80 - Cost Accounting, Reporting, and Cost Shares as necessary to include authority and approval limits as defined within Directive 0-2-3-206.

**MGO Observation:**

Cost share agreements are settled by the District Business Managers and representatives from the Federal agencies. Authority limits have not been established for cost share settlements, and therefore, District Foresters and District Business Managers are able to approve final settlements without input or approval from the ODF Operations or Administrative Branch (headquarters).

**MGO Potential Impact / Risk:**

The lack of authority limits and/ or formal procedures related to settlement attendance could result in unauthorized individuals entering into commitments on behalf of ODF.

**ODF Management Response:**

ODF agrees with this recommendation. Cost shares are being settled on actual costs for 2020 fire season and beyond; the scrub process that was utilized to expedite outstanding cost shares in 2018 and 2019 is no longer in effect. Following cost share adjudication efforts at the District level, ODF could set limits of signature authority for closing out total cost share exposure. We recently set a process to have all cost share adjudications above \$5 million signed off by not only the District Forester but the Salem Division Chief as well. Updating Directive 0-2-3-206 was already scheduled for this fiscal year, subsequent to implementation of the new OregonBuys purchasing system. The revised directive will include definition of formalized authority limits applicable to cost-share settlements, while recognizing the unpredictable fire environment and flexibility needed within timeframes to adapt to changing fire size and cost conditions. For reconciliations of cost shares, ODF is currently limited in capacity at the Salem Operations and Administrative Branch level to attend all cost share adjudications and it is a District responsibility to settle these costs. If Area Business Coordinators are established (increasing capacity) and hired under Salem direct supervision, we would have the additional capacity to attend all cost share adjudications along with the District leadership. The Green Book will be updated prior to next fire season to include updated procedures and references relative to cost-share signature authorities, settlement attendance, and ensuring the cost share documents are used in conjunction with leader's intent and delegations of authority to address cost and fire management issues.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
✓	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>TRAINING NEEDS</b>											
✓	Agency Administrator Training Section on Cost Shares updated	Protection Finance Manager	06/11/2021	●	Complete	Fire Protection Deputy Chief	Jun-21	Jun-21	n/a		Agency Administrator Tool Kit on ODFnet
✓	Agency Administrator Seminar conducted June 14, 2021	Protection Training Coordinator	06/14/2021	●	Complete	Fire Protection Deputy Chief	Jun-21	Jun-21	n/a		Agency Administrator Seminar held on June 14, 2021
✓	2021 Incident Finance Training	Incident Finance / FEMA Unit	05/12/2021	●	Complete	Fire Protection Deputy Chief	May-21	May-21	n/a		ODF pre-recorded training sessions published May 12, 2021
✓	Interagency Cost Share Training hosted by Regional 6 Forest Service	Incident Finance / FEMA Unit	05/12/2021	●	Complete	Fire Protection Deputy Chief	May-21	May-21	n/a		Region 6 Forest Service hosted on May 12 and 27, 2021
✓	Cost Share Reconciliation Training (annual)	Protection Finance Manager	Spring 2022	●	Being Initiated	Fire Protection Deputy Chief	TBD	TBD	n/a		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Cost share templates, procedures, and training updated (annually)	Protection Finance Manager	06/30/2022	●	In Review / Underway	Fire Protection Deputy Chief	TBD	TBD	TBD		
	Protection and Admin Finance Fiscal Year Operating Plan core duties updated	Deputy Chief(s)	06/30/2022	●	Not Started	Fire Protection Deputy Chief	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Manager(s)	06/30/2022	●	Not Started	Human Resources Analyst	n/a	n/a	n/a		
✓	Master Agreement and Statewide Operating Plan updated (as needed)	Fire Prevention and Policy Manager	06/30/2023	●	Complete	Fire Protection Deputy Chief	TBD	TBD	TBD		Master Cooperative Agreement 2021-2023
	Delegated Authority Policy reviewed (as needed)	Assistant Deputy Director for Administration	10/01/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

**Status Legend:**

●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed



# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #3 - Cost Share Collections

**ET Sponsor:** Fire Protection Chief

**Due Date:** Implemented

**Last Update:** 10/18/2022 v.5 | **MGO has defined this recommendation as Implemented, with the risk rating reduced to Low.** - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 04/2022 update; **High-** Formal procedures related to cost share partner collection efforts should be implemented and include, at minimum, monthly reconciliation and collection meetings with the respective cost share partners. Additionally, roles and responsibilities should be clearly defined between ODF Operations and Administrative Branches as related to collection efforts.

Note: This recommendation is dependent upon the cost-share partner's attendance.

**(MGO) Action Plan:**

1. Implement a formal ongoing meeting scheduled with key partners and their respective decision makers. Meetings should occur at least monthly, and should include individuals from the ODF Administrative Branch.
2. Prior to the meeting, the ODF Administrative Branch and the key partners should individually perform reconciliations from accounts receivable to accounts payable.
3. Meetings should include discussion of variances noted, reasons for unapproved invoices or errors identified, barriers to collection, and estimated timeframes for collection of outstanding balances.

Cost-share partners include but are not limited to: Forest Service, BLM, BIA, National Parks, and US Fish and Wildlife Services.

**MGO Observation:**

Collection efforts with cost share partners are performed on an as needed basis, as noted during our inquiries with key ODF Operations and Administrative Branches personnel. Additionally formalized policies and procedures related to on-going cost share collection efforts, including definition of roles and responsibilities, do not exist.

Note: This recommendation is dependent upon the cost-share partner's attendance.

**MGO Potential Impact / Risk:**

The lack of formalized policies and procedures as related to on-going cost share collection efforts could result in an increase in the aging of past due balances, negatively impacting the availability of cash. Additionally, duplicative efforts related to collections could occur due to the lack of clarity regarding roles and responsibilities between ODF Operations and Administrative Branches.

**ODF Management Response:**

ODF agrees with this recommendation. Routine meetings established in recent years with our interagency fire partners and their full commitment to close outstanding invoices has allowed ODF to catch up on past fire collections, leaving less than \$9 million in outstanding recoveries from other fire agencies. Codifying this meeting framework in our cost-collection procedures would provide consistency in ongoing collection efforts, clearly defined roles across the Operations and Administrative Branches, and standards for discussing variances, reasons for unapproved invoices or errors identified, barriers to collection, and estimated timeframes for collection of outstanding balances. Formalizing our collection procedures with interagency partners has been ongoing and is prudent. As we are actively implementing new accounts receivable technology (Sage A/R), our procedures for collections processes will capture aging of past-due balances and reporting mechanisms to reconcile with accounts payable.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>MILESTONES</b>											
√	Monthly AR/AP aging meetings with key partners (MGO)	Protection Finance Manager	Done	●	Complete	Fire Protection Division Chief	n/a	n/a	n/a		Calendar and Email
√	Quarterly AR/AP aging meetings with key partners (MGO)	Fire Protection Division Chief	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Calendar and Email
√	Aging Meeting Process Review w/Operations and Administrative Branch	Fire Protection Division Chief	05/24/2021	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Email
√	Documentation of current meeting process for procedural incorporation	Protection Finance Manager	05/24/2021	●	Complete	n/a	n/a	n/a	n/a		Email
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Procedures (list topic(s), define each)</b>											
√	AR Collections on Federal Cost Shares (USFS, BLM, BIA, etc.) Procedures (MGO)	Protection Finance Manager	12/30/2021	●	Complete	Assistant Deputy Director for Administration	n/a	n/a	n/a		ODF Procedure - Accounts Receivable Collections on Federal Cost Shares and AR/AP Aging Meeting
√	AR/AP aging meeting (reconciliation processes, agenda topics) Procedures (MGO)	Protection Finance Manager	12/30/2021	●	Complete	Assistant Deputy Director for Administration	n/a	n/a	n/a		ODF Procedure - Accounts Receivable Collections on Federal Cost Shares and AR/AP Aging Meeting
<b>ODF Greenbook (list sections, define action needed)</b>											
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Guidance or Memorandum (list sections)</b>											
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>IT SYSTEM CONSIDERATIONS</b>											
	Sage AR Accounts Receivable integrated into collection procedures once deployed	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	n/a		
<b>COMMUNICATION PLANNING</b>											
√	Follow up on conversations with partners in writing, for clear, broad understanding. Share with appropriate agency leadership	Fire Protection Division Chief	Done	●	Complete	Public Affairs Manager	n/a	n/a	n/a		Interagency status spreadsheet, progress updates, and formal communications as needed
<b>TRAINING NEEDS</b>											
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #3 - Cost Share Collections

**ET Sponsor:** Fire Protection Chief

**Due Date:** Implemented

**Last Update:** 10/18/2022 v.5 | **MGO has defined this recommendation as Implemented, with the risk rating reduced to Low.** - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating: MGO Recommendation:**

**Low,** per MGO 04/2022 update; **High-** Formal procedures related to cost share partner collection efforts should be implemented and include, at minimum, monthly reconciliation and collection meetings with the respective cost share partners. Additionally, roles and responsibilities should be clearly defined between ODF Operations and Administrative Branches as related to collection efforts.

Note: This recommendation is dependent upon the cost-share partner's attendance.

**(MGO) Action Plan:**

1. Implement a formal ongoing meeting scheduled with key partners and their respective decision makers. Meetings should occur at least monthly, and should include individuals from the ODF Administrative Branch.
2. Prior to the meeting, the ODF Administrative Branch and the key partners should individually perform reconciliations from accounts receivable to accounts payable.
3. Meetings should include discussion of variances noted, reasons for unapproved invoices or errors identified, barriers to collection, and estimated timeframes for collection of outstanding balances.

Cost-share partners include but are not limited to: Forest Service, BLM, BIA, National Parks, and US Fish and Wildlife Services.

**MGO Observation:**

Collection efforts with cost share partners are performed on an as needed basis, as noted during our inquiries with key ODF Operations and Administrative Branches personnel. Additionally formalized policies and procedures related to on-going cost share collection efforts, including definition of roles and responsibilities, do not exist.

Note: This recommendation is dependent upon the cost-share partner's attendance.

**MGO Potential Impact / Risk:**

The lack of formalized policies and procedures as related to on-going cost share collection efforts could result in an increase in the aging of past due balances, negatively impacting the availability of cash. Additionally, duplicative efforts related to collections could occur due to the lack of clarity regarding roles and responsibilities between ODF Operations and Administrative Branches.

**ODF Management Response:**

ODF agrees with this recommendation. Routine meetings established in recent years with our interagency fire partners and their full commitment to close outstanding invoices has allowed ODF to catch up on past fire collections, leaving less than \$9 million in outstanding recoveries from other fire agencies. Codifying this meeting framework in our cost-collection procedures would provide consistency in ongoing collection efforts, clearly defined roles across the Operations and Administrative Branches, and standards for discussing variances, reasons for unapproved invoices or errors identified, barriers to collection, and estimated timeframes for collection of outstanding balances. Formalizing our collection procedures with interagency partners has been ongoing and is prudent. As we are actively implementing new accounts receivable technology (Sage A/R), our procedures for collections processes will capture aging of past-due balances and reporting mechanisms to reconcile with accounts payable.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Administration Fiscal Year Operating Plan core duties updated	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	n/a	n/a	n/a		
	Protection and Admin Finance Fiscal Year Operating Plan core duties updated	Deputy Chief(s)	06/30/2022	●	Not Started	Fire Protection Division Chief	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Manager(s)	06/30/2022	●	Not Started	Human Resources Analyst	n/a	n/a	n/a		
	Accounts Receivable Collection Procedures for Federal Cost Shares annual review	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #4 - Cash Flow Projections

**ET Sponsor:** Deputy Director for Administration

**Due Date:** In Progress

**Last Update:** 11/02/2022 v.5 | **MGO has defined this recommendation as In Progress, with the risk rating reduced to Medium.** - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Medium,** ODF Administrative Branch should develop and implement controls/ policies/ procedures as related to accounts payable, accounts receivable, and cash flow projections. Procedures related to accounts payable and receivables should include recording details at a transactional level, when possible.  
update; **High-**

**(MGO) Action Plan:**

1. Implement standard system for reporting and tracking of A/P and A/R.
2. Update policies and procedures as necessary to define the requirements for recording A/P and A/R at the Field Protection Districts and the ODF Administrative Branch, including timing of submission of supporting documentation.
3. Implement policies and procedures related to cash flow projections, including review and approval by appropriate oversight parties.

**MGO Observation:**

Formalized policies and procedures related to cash flow projections do not appear to exist based on review of documented finance/ accounting related documents and inquiry with ODF Administrative Branch personnel. Additionally, ODF Administrative Branch lacks the ability to appropriately estimate project future cash flow due to the lack of accurate accounts payable and receivable data (refer to observation numbers 21 and 1).

**MGO Potential Impact / Risk:**

The lack of formalized policies and procedures related to cash flow projections could result in inaccurate or incomplete current and future cash flow projections. Additionally, the lack of accurate accounts payable and receivable data could result in cash shortfalls or mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation. With the implementation of the Sage300 AR system, AR processes will be easier to standardize between the field and Salem. In addition, tracking of AR and AP can happen within the OFRS (currently in development), that will provide automated status and exception reporting to appropriate parties. Work will have to continue between the field and Salem staff to outline the necessary policies and procedures for recording AR and AP. ODF Administration Branch will develop policies and procedures once processes and systems are implemented for operational use.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
√	Outstanding Assets & Liabilities Tracker (MGO)	Protection Finance Manager	Done	●	Complete	Asst. Deputy Director for Administration	Jun-21	n/a	n/a		Outstanding Assets & Liabilities Tracker
√	ODF Monthly Financial Report to Legislators, Board, and Executives (MGO)	Deputy Director for Administration	Done	●	Complete	State Forester	n/a	n/a	n/a		ODF Financial Report 2022.10
√	Automated Daily Cash Tracker Registers (MGO)	Admin Modernization Program	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Daily CashTracker w/ Attachments Examples: 11.01.22 and 10.14.22
√	Cash and Appropriation Projection Tool for CFO/LFO Monthly Meeting (MGO)	Asst Deputy Director for Administration	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		ODF FY22 Appn Cash Outlook 1-18-22
√	Monthly Meeting with DAS Chief Financial Officer and Legislative Fiscal Officer (MGO)	Deputy Director for Administration	Done	●	Complete	State Forester	n/a	n/a	n/a		Outlook Meeting: Monthly Cash Flow CheckIn
√	Bimonthly Meeting with FEMA Representatives from Region, Environmental Historic Preservation (EHP), Public Assistance Program Delivery, and OEM (new) (MGO)	Financial Services Manager	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		FEMA DR-4562 Status Updates
√	ODF Financial Outlook Runway (new) (MGO)	Financial Services Manager	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		ODF Financial Outlook Runway
√	Redefined workloads and oversight process (Examples: Quarterly Distribution to Counties for Timber Sales, Program Accountant's oversight of financial reports) (MGO)	Financial Services Manager	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Email: Chase providing background on new roles and responsibilities
√	County Payment Holding Fund (MGO)	Financial Services Manager	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Email: Chase providing background on new cash account

**POLICY AND PROCEDURES**

**ODF Policy (list topics and define milestones)**

	ODF Policy - Disbursements and Expenditures (new) (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD	
	ODF Policy - Accounts Receivable (AR) (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD	
	ODF Policy - Procurement (new) (MGO)	Contract Services Program Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD	
	ODF Policy - Internal Controls (new) (MGO)	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	
	ODF Policy Cost Estimate Generation (new) (MGO)	Protection Finance Manager	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	
	ODF Directive 1-2-7-001 Guidelines for Eligibility of Firefighting Costs for the Oregon Forest Land Protection Fund 07/01/2020 (revise from directive to policy)	Oregon Forestland Protection Fund Administrator	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #4 - Cash Flow Projections

**ET Sponsor:** Deputy Director for Administration

**Due Date:** In Progress

**Last Update:** 11/02/2022 v.5 | **MGO has defined this recommendation as In Progress, with the risk rating reduced to Medium.** - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Medium,** ODF Administrative Branch should develop and implement controls/ policies/ procedures as related to accounts payable, accounts receivable, and cash flow projections. Procedures related to accounts payable and receivables should include recording details at a transactional level, when possible.  
update; **High-**

**(MGO) Action Plan:**

1. Implement standard system for reporting and tracking of A/P and A/R.
2. Update policies and procedures as necessary to define the requirements for recording A/P and A/R at the Field Protection Districts and the ODF Administrative Branch, including timing of submission of supporting documentation.
3. Implement policies and procedures related to cash flow projections, including review and approval by appropriate oversight parties.

**MGO Observation:**

Formalized policies and procedures related to cash flow projections do not appear to exist based on review of documented finance/ accounting related documents and inquiry with ODF Administrative Branch personnel. Additionally, ODF Administrative Branch lacks the ability to appropriately estimate project future cash flow due to the lack of accurate accounts payable and receivable data (refer to observation numbers 21 and 1).

**MGO Potential Impact / Risk:**

The lack of formalized policies and procedures related to cash flow projections could result in inaccurate or incomplete current and future cash flow projections. Additionally, the lack of accurate accounts payable and receivable data could result in cash shortfalls or mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation. With the implementation of the Sage300 AR system, AR processes will be easier to standardize between the field and Salem. In addition, tracking of AR and AP can happen within the OFRS (currently in development), that will provide automated status and exception reporting to appropriate parties. Work will have to continue between the field and Salem staff to outline the necessary policies and procedures for recording AR and AP. ODF Administration Branch will develop policies and procedures once processes and systems are implemented for operational use.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>ODF Procedures (list topic(s), define each)</b>											
	Invoicing and Recording Accounts Receivable (MGO)	Financial Services Manager	06/30/2022	●	Being Initiated	Assistant Deputy Director for Admin	TBD	TBD	n/a		
	Reconciliation Procedures for open market purchase orders and invoices (MGO)	Disbursements Manager	TBD	●	TBD	Financial Services Manager	n/a	n/a	n/a		
	Disbursements and Expenditure Procedures updated for OregonBuys (MGO)	Disbursements Manager	06/30/2022	●	Being Initiated	Financial Services Manager	TBD	TBD	TBD		
√	Cost Share Tracker Updating Procedure for Protection Finance Manager (MGO)	Protection Finance Manager	06/30/2021	●	Complete	Fire Protection Deputy Chief	n/a	n/a	n/a		ODF Procedure - Cost Share Tracker
√	Co-op Tracker Updating Procedure (MGO)	n/a	n/a	n/a	n/a	Fire Protection Deputy Chief	Jan-22	n/a	n/a		n/a - combined with Outstanding Assets & Liabilities Tracker
√	Outstanding Assets & Liabilities Tracker Updating Procedure (MGO)	Protection Finance Manager	06/30/2022	●	Complete	Fire Protection Deputy Chief	Jan-22	n/a	n/a		Procedure/instructions for updating is first tab on tracker.
	Active Incident Tracker Updating Procedure (MGO)	Protection Finance Manager	06/30/2022	●	In Review / Underway	Fire Protection Deputy Chief	Jan-22	n/a	n/a		
	Cost Estimate and Cost Share Consolidation Procedures for Protection Finance and Oregon Forestland Protection Fund Administrator (MGO)	Protection Finance Manager	06/30/2022	●	Not Started	Oregon Forestland Protection Fund Administrator	TBD	TBD	n/a		
	OFRS Reporting Tool Use Procedures (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		
√	Financial Outlook Runway Procedures (MGO)	Financial Services Manager	Done	●	Complete	Assistant Deputy Director for Admin	TBD	n/a	n/a		Monthly Runway Procedures v2
<b>ODF Greenbook (list sections, define action needed)</b>											
√	Chapter 80 - Cost Share Field Procedures - updated w/ current template, terms, guidance, expectations for interdepartmental communications, timing, roles (MGO)	Protection Finance Manager	06/30/2021	●	Complete	Fire Protection Deputy Chief	Jun-21	Jun-21	Jun-21		ODF Green Book
	Chapter 70 - Claims and Incident Cost Recovery Collection revised to integrate new Accounts Receivable policies and procedures (MGO)	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	TBD	n/a	n/a		
<b>ODF Guidance or Memorandum (list sections)</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #4 - Cash Flow Projections

**ET Sponsor:** Deputy Director for Administration

**Due Date:** In Progress

**Last Update:** 11/02/2022 v.5 | **MGO has defined this recommendation as In Progress, with the risk rating reduced to Medium.** - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Medium,** ODF Administrative Branch should develop and implement controls/ policies/ procedures as related to accounts payable, accounts receivable, and cash flow projections. Procedures related to accounts payable and receivables should include recording details at a transactional level, when possible.  
per MGO 04/2022 update; ~~High~~

**(MGO) Action Plan:**

1. Implement standard system for reporting and tracking of A/P and A/R.
2. Update policies and procedures as necessary to define the requirements for recording A/P and A/R at the Field Protection Districts and the ODF Administrative Branch, including timing of submission of supporting documentation.
3. Implement policies and procedures related to cash flow projections, including review and approval by appropriate oversight parties.

**MGO Observation:**

Formalized policies and procedures related to cash flow projections do not appear to exist based on review of documented finance/ accounting related documents and inquiry with ODF Administrative Branch personnel. Additionally, ODF Administrative Branch lacks the ability to appropriately estimate project future cash flow due to the lack of accurate accounts payable and receivable data (refer to observation numbers 21 and 1).

**MGO Potential Impact / Risk:**

The lack of formalized policies and procedures related to cash flow projections could result in inaccurate or incomplete current and future cash flow projections. Additionally, the lack of accurate accounts payable and receivable data could result in cash shortfalls or mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation. With the implementation of the Sage300 AR system, AR processes will be easier to standardize between the field and Salem. In addition, tracking of AR and AP can happen within the OFRS (currently in development), that will provide automated status and exception reporting to appropriate parties. Work will have to continue between the field and Salem staff to outline the necessary policies and procedures for recording AR and AP. ODF Administration Branch will develop policies and procedures once processes and systems are implemented for operational use.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>IT SYSTEM CONSIDERATIONS</b>											
	Deployment of new OFRS Reporting Tool	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>COMMUNICATION PLANNING</b>											
√	Instructions for Outstanding Assets & Liabilities Tracker (SOALT)	Protection Finance Manager	Done	●	Complete	Deputy Director for Administration	Jun-21	n/a	n/a		SOALT Tracker and Reminders (Email 6/23, 7/12, monthly)
	Communicate procedural changes to impacted personnel and supervisors	Deputy Director for Administration	TBD	●	Not Started	Public Affairs Manager	TBD	TBD	TBD		
<b>TRAINING NEEDS</b>											
	Training module on the use of the OFRS Reporting Tool	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
√	Fire Finance Training (annual) - Cost Estimates module	Incident Finance / FEMA Manager	05/17/2021	●	Complete	Protection Finance Manager	May-21	May-21	n/a		Incident Finance: Cost Estimates
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	OFRS Reporting Tool updates, upgrades, and maintenance	Admin Modernization Program	06/30/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Review and update policy/procedures to meet changing needs	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Administrative Branch Fiscal Year Operating Plan core duties updated	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #5 - Accounts Receivable Collections

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 12/31/2021

**Last Update:** 11/02/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

High The ODF Administrative Branch should establish formalized policies and procedures related to collections of accounts receivables including a clear definition of the roles and responsibilities.

**(MGO) Action Plan:**

Implement formal policies and procedures related to collections activities, including a definition of the roles and responsibilities and oversight by the ODF Administrative Branch.

**MGO Observation:**

The ODF Administrative Branch does not have clearly defined roles or responsibilities related to oversight of collection efforts, as the ODF Operations Branch and Field Protection Districts are responsible for collections. Furthermore, we noted that formally documented policies and procedures related to accounts receivable do not exist.

**MGO Potential Impact / Risk:**

Lack of centralized collection efforts could lead to inefficiencies and duplicative collection inquiries. Additionally, lack of formalized collection policies and procedures, including defining responsibility for overall accounts receivable balances, could result in an increase in the aging of past due balances.

**ODF Management Response:**

ODF agrees with this recommendation. Lack of formalized collection procedures certainly have contributed to the current cash flow situation of the agency. While many of the agency's receivables are not collectable through the state's normal collection processes (outstanding federal reimbursements), a set of standardized processes and clearly defined roles and responsibilities would allow the agency to better grasp its financial situation and engage with its partners to ensure payments are ultimately received. ODF will implement formal policies and outline oversight regarding collections, both through agency collections and Department of Revenue efforts to minimize the length of aging AR days as much as possible given the nature of the debt.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>MILESTONES</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	ODF Directive 0-2-3-240 Accounting for Revenue, Receivable Transactions Rescinded	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	ODF Directive 0-2-3-204 Internal Controls Over Revenues and Receivables Rescinded	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	ODF Policy - Accounts Receivable (AR) (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD		
v	Redefined workloads and oversight process (Examples: Quarterly Distribution to Counties for Timber Sales, Program Accountant's oversight of financial reports) (MGO)	Financial Services Manager	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Email: Chase providing background on new roles and responsibilities
	Roles defined for ODF Administration and Operations for recording AR/Revenue (MGO)	Financial Services, Operating Programs	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Updated policy includes defined responsibilities for ODF Admin and Operations for collection of invoices, past due, exempt and non-exempt invoices (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD		
<b>ODF Procedures (list topic(s), define each)</b>											
v	AR Collections on Federal Cost Shares (USFS, BLM, BIA, etc.) Procedures (MGO)	Protection Finance Manager	12/30/2021	●	Complete	Assistant Deputy Director for Administration	n/a	n/a	n/a		ODF Procedure - Accounts Receivable Collections on Federal Cost Shares and AR/AP Aging Meeting
v	AR/AP aging meeting (reconciliation processes, agenda topics) Procedures (MGO)	Protection Finance Manager	12/30/2021	●	Complete	Assistant Deputy Director for Administration	n/a	n/a	n/a		ODF Procedure - Accounts Receivable Collections on Federal Cost Shares and AR/AP Aging Meeting
	Invoicing and Recording Accounts Receivable (MGO)	Financial Services Manager	06/30/2022	●	Being Initiated	Assistant Deputy Director for Admin	Oct-21	Dec-21	n/a		
	AR Collections with other fire partners (WA, CA, state agency, etc.) Procedures (MGO)	Financial Services Manager	06/30/2022	●	Being Initiated	Assistant Deputy Director for Admin	Oct-21	Dec-21	n/a		
	AR Collections with all other entities Procedures (MGO)	Financial Services Manager	06/30/2022	●	Being Initiated	Assistant Deputy Director for Admin	Oct-21	Dec-21	n/a		
<b>ODF Greenbook (list sections, define action needed)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Guidance or Memorandum (list sections)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>IT SYSTEM CONSIDERATIONS</b>											
	Sage AR Accounts Receivable integrated into collection procedures once deployed	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	n/a		
	OFRS Interface updated for new application	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	n/a		

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #5 - Accounts Receivable Collections

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 12/31/2021

**Last Update:** 11/02/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

High The ODF Administrative Branch should establish formalized policies and procedures related to collections of accounts receivables including a clear definition of the roles and responsibilities.

**(MGO) Action Plan:**

Implement formal policies and procedures related to collections activities, including a definition of the roles and responsibilities and oversight by the ODF Administrative Branch.

**MGO Observation:**

The ODF Administrative Branch does not have clearly defined roles or responsibilities related to oversight of collection efforts, as the ODF Operations Branch and Field Protection Districts are responsible for collections. Furthermore, we noted that formally documented policies and procedures related to accounts receivable do not exist.

**MGO Potential Impact / Risk:**

Lack of centralized collection efforts could lead to inefficiencies and duplicative collection inquiries. Additionally, lack of formalized collection policies and procedures, including defining responsibility for overall accounts receivable balances, could result in an increase in the aging of past due balances.

**ODF Management Response:**

ODF agrees with this recommendation. Lack of formalized collection procedures certainly have contributed to the current cash flow situation of the agency. While many of the agency's receivables are not collectable through the state's normal collection processes (outstanding federal reimbursements), a set of standardized processes and clearly defined roles and responsibilities would allow the agency to better grasp its financial situation and engage with its partners to ensure payments are ultimately received. ODF will implement formal policies and outline oversight regarding collections, both through agency collections and Department of Revenue efforts to minimize the length of aging AR days as much as possible given the nature of the debt.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>COMMUNICATION PLANNING</b>											
	Communications with those currently involved with collections. Initially, for information gathering and later for communicating changes to policies and procedures.	Deputy Director for Administration	06/30/2022	●	Being Initiated	Public Affairs Manager	TBD	TBD	TBD		
<b>TRAINING NEEDS</b>											
	Policy and procedures as part of Sage training and updates	Financial Services Manager	06/30/2022	●	Being Initiated	Assistant Deputy Director for Admin	TBD	TBD	n/a		
	Collection policies and procedures for those responsible for collections	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	n/a		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Administration Fiscal Year Operating Plan core duties updated	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Fire Protection Deputy Chief	06/30/2022	●	Not Started	Human Resources Analyst	n/a	n/a	n/a		
	Accounts Receivable and Collection Procedures reviewed (annually)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #6 - Policy & Procedure Storage

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 11/02/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

High The ODF Administrative Branch should maintain, review, approve, and upload all finance/ accounting policies, procedures, desktop manuals and flowcharts in a centralized location accessible by all Field Protection Districts.

**(MGO) Action Plan:**

1. All policies, procedures, desktop manuals and flowcharts should be stored in a centralized location accessible by all personnel, including the ability to download the documents for offline access.
2. The centralized location should be maintained by the ODF Administrative Branch.

**MGO Observation:**

Finance/ accounting policies, procedures, desktop manuals and flowcharts are not stored within in a centralized location and/ or are not easily located. Additionally, we noted that various versions of policies, procedures, desktop manuals and flowcharts were outdated, duplicative of existing documents, or had unrestricted editing access.

**MGO Potential Impact / Risk:**

Potential inaccurate, incomplete, duplicative, or missing finance and accounting policies, procedures, desktop manuals and flowcharts could lead to inefficient or incorrect processes performed by staff resulting in inefficiencies and/ or errors in finance reporting.

**ODF Management Response:**

ODF agrees with this recommendation. Policies, procedures and process documentation is a key tenet of establishing authority, responsibility and accountability among agency staff. ODF's Administrative Branch has been implementing a thorough review process for existing agency policies and has rescinded outdated policies and prioritized others for review. This work will continue until all policies have been updated. Part of this effort was to establish and maintain a centralized repository for these policies, available to all agency employees, as outlined in the sub-recommendations. Existing IT systems may provide an interim solution; however, investment in a more sophisticated storage solution to provide ease in downloads and offline viewing, or further investment in an application could provide built-in processes for ongoing policy maintenance and document management. Specific to finance policies, procedures, and desk manuals, the Administrative Branch will inventory current artifacts and identify gaps within existing processes, systems, and workflows. ODF agrees with centralized management and maintenance of all policies, procedures, desktop manuals, and flowcharts across the entire agency. Implementation will require dedicated project capacity and prioritization.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>MILESTONES</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	ODF Policy Management Policy updated to incorporate partial recommendation	MGO OPA LD / Sr. Strategy Manager	06/30/2022	●	Being Initiated	State Forester	TBD	TBD	TBD		
	ODF Policy Management Policy updated to incorporate pending I.T. solution	Records Manager / Sr. Strategy Manager	06/30/2022	●	Not Started	State Forester	TBD	TBD	TBD		
<b>ODF Procedures (list topic(s), define each)</b>											
	Public Records Maintenance Procedures (new- link to current policy, archive guidelines)	Records Manager / Sr. Strategy Manager	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Model File Naming Convention defined (TBD - asset classification, retention, title, tag)	Records Manager / Sr. Strategy Manager	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Policy Numbering Convention defined (TBD - program, subject, procedure, guidance)	Records Manager / Sr. Strategy Manager	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>ODF Greenbook (list sections, define action needed)</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
<b>ODF Guidance or Memorandum (list sections)</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
<b>IT SYSTEM CONSIDERATIONS</b>											
	Content inventory / verification on existing ODFnet policy website (MGO)	MGO OPA LD / Sr. Strategy Manager	06/30/2022	●	Being Initiated	Deputy Director for Administration	TBD	TBD	TBD		
	Link ODFnet policy website to additional policy / procedure locations (MGO)	Records Manager / Sr. Strategy Manager	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Technical requirements for policy storage / management solution defined (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Technical requirements for document management system defined	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Cost analysis for internal / external application development needs	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Project(s) formulated for prioritizing within internal application development capacity or for upcoming budgetary request (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Review potential application(s) for ODF compatibility and standards, including storage, security, licensing, and ability to expand scope to other agency business lines. (MGO)	Chief Information Officer	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Application development and testing for policy storage / management solution (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Application development and testing for document management system	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Content transferred to replacement policy storage / management system (MGO)	Records Manager / Sr. Strategy Manager	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Application deployment(s) (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Removal of any alternate / adhoc processes or systems being utilized (MGO)	Chief Information Officer	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		



## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #6 - Policy & Procedure Storage

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 11/02/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

High The ODF Administrative Branch should maintain, review, approve, and upload all finance/ accounting policies, procedures, desktop manuals and flowcharts in a centralized location accessible by all Field Protection Districts.

**(MGO) Action Plan:**

1. All policies, procedures, desktop manuals and flowcharts should be stored in a centralized location accessible by all personnel, including the ability to download the documents for offline access.
2. The centralized location should be maintained by the ODF Administrative Branch.

**MGO Observation:**

Finance/ accounting policies, procedures, desktop manuals and flowcharts are not stored within in a centralized location and/ or are not easily located. Additionally, we noted that various versions of policies, procedures, desktop manuals and flowcharts were outdated, duplicative of existing documents, or had unrestricted editing access.

**MGO Potential Impact / Risk:**

Potential inaccurate, incomplete, duplicative, or missing finance and accounting policies, procedures, desktop manuals and flowcharts could lead to inefficient or incorrect processes performed by staff resulting in inefficiencies and/ or errors in finance reporting.

**ODF Management Response:**

ODF agrees with this recommendation. Policies, procedures and process documentation is a key tenet of establishing authority, responsibility and accountability among agency staff. ODF's Administrative Branch has been implementing a thorough review process for existing agency policies and has rescinded outdated policies and prioritized others for review. This work will continue until all policies have been updated. Part of this effort was to establish and maintain a centralized repository for these policies, available to all agency employees, as outlined in the sub-recommendations. Existing IT systems may provide an interim solution; however, investment in a more sophisticated storage solution to provide ease in downloads and offline viewing, or further investment in an application could provide built-in processes for ongoing policy maintenance and document management. Specific to finance policies, procedures, and desk manuals, the Administrative Branch will inventory current artifacts and identify gaps within existing processes, systems, and workflows. ODF agrees with centralized management and maintenance of all policies, procedures, desktop manuals, and flowcharts across the entire agency. Implementation will require dedicated project capacity and prioritization.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>COMMUNICATION PLANNING</b>											
	Communicate procedural changes to impacted personnel and supervisors	Deputy Director for Administration	06/30/2022	●	Not Started	Public Affairs Manager	TBD	TBD	TBD		
	Coordinate agency input and review into technology solution development	Deputy Director for Administration	06/30/2022	●	Not Started	Public Affairs Manager	TBD	TBD	TBD		
<b>TRAINING NEEDS</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	License renewal and software application updates	Chief Information Officer	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Policy and procedures reviewed and updated	Records Manager / Sr. Strategy Manager	TBD	●	Not Started	State Forester	TBD	TBD	TBD		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
v	2023-2025 Agency Request Budget: Package 103 - Document Management System Preparation; 1 permanent full-time position focused on agency's records function	Public Affairs Manager	Done	●	Complete	Oregon Governor and Legislature	n/a	n/a	n/a		2023-25 Agency Request Budget

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #7 - Cost Estimates

**ET Sponsor:** Fire Protection Chief

**Due Date:** 06/30/2022

**Last Update:** 11/02/2022 v.5 | **MGO has defined this recommendation as In Progress, with the risk rating reduced to Medium.** - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Medium,** The ODF Executive Team (with the ODF Operations and Administrative Branch) should limit cost estimate generators to e-ISuite and FIRES. The ODF Operations and Administrative Branches should define policies and procedures related to the use of the two systems and provide onboarding and on-going training to ensure all personnel understand how to properly and efficiently use the systems.

**High-**

**(MGO) Action Plan:**

1. Clearly define policies and procedures around the systems used to track and report cost share estimates.
2. Consolidate systems when possible to avoid duplicate information being entered and residing in multiple places.
3. Provide training to the Field Protection District personnel.

**MGO Observation:**

Multiple systems are utilized for the generation of cost estimates for incidents including: e-ISuite, FIRES, and EFCC spreadsheets. Additionally, current documented policies and procedures do not specifically define the criteria assessed to determine which cost estimate systems are to be utilized by incident.

**MGO Potential Impact / Risk:**

The use of multiple systems for cost estimates could result in duplication of efforts, inconsistencies, or inaccurate/incomplete data.

**ODF Management Response:**

ODF agrees with this recommendation. Multiple options do exist in generating cost estimates including E-ISuite, FIRES, and EFCC spreadsheets. These three solutions are currently utilized based on cost estimate thresholds, internet availability, timing of system availability on incident, and whether an IMT Finance Section Chief is deployed with a team or not. Interagency IMTs mainly utilize E-ISuite. ODF will ensure our policy and procedures accurately defines our business practices related to designated systems for tracking and reporting cost share estimates. Further exploration is needed to determine feasibility of consolidating the cost share estimating solutions with an IT solution. Training has been regularly provided on cost estimation methods and IT systems utilized. In the future, this training will become part of the required financial curriculum for field finance positions.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
✓	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>MILESTONES</b>											
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		Outstanding Assets & Liabilities Tracker
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	ODF Policy Cost Estimate Generation (new) (MGO)	Protection Finance Manager	TBD	●	Not Started	Deputy Director for Administration	Jul-22	Jul-22	Jun-22		
	ODF Directive 1-2-7-001 Guidelines for Eligibility of Firefighting Costs for the Oregon Forest Land Protection Fund 07/01/2020 (revise from directive to policy)	Oregon Forestland Protection Fund Administrator	TBD	●	Not Started	Deputy Director for Administration	Jul-22	Jul-22	Jun-22		
<b>ODF Procedures (list topic(s), define each)</b>											
	Cost Estimate and Cost Share Consolidation Procedures for Protection Finance and Oregon Forestland Protection Fund Administrator w/focus on systems used (MGO)	Protection Finance Manager	06/30/2022	●	In Review / Underway	Oregon Forestland Protection Fund Administrator	Jul-22	Jul-22	n/a		
<b>ODF Greenbook (list sections, define action needed)</b>											
✓	Chapter 80 - Revise Cost Estimate Reporting Methods to define criteria for systems used on incident, expectations for interdepartmental communications, timing (MGO)	Protection Finance Manager	06/30/2022	●	Complete	Fire Protection Deputy Chief	Jul-22	n/a	n/a		
<b>ODF Guidance or Memorandum (list sections)</b>											
✓	Tracking Fire Season Emergency Cost Estimates - Change in Roles and Responsibilities	Protection Finance Manager	04/08/2021	●	Complete	Oregon Forestland Protection Fund Administrator	n/a	n/a	n/a		Change in Tracking Fire Season Emergency Cost Estimates, 04/08/2021 (email)
<b>IT SYSTEM CONSIDERATIONS</b>											
	Evaluation of Field and Salem system use, limitations/capabilities, improvements	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Technical requirements for cost estimate consolidation defined	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Evaluation of process changes if any cost estimate tool removed (MGO)	Protection Finance Manager	TBD	●	Not Started	Oregon Forestland Protection Fund Administrator	TBD	TBD	TBD		
	Project formulated for prioritizing within internal application development capacity	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Application development and testing for cost estimate consolidation, if feasible (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Cost estimate consolidation application deployment, if feasible (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Removal / consolidation of cost estimating tools, if feasible (MGO)	Protection Finance Manager	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Procedures for cost estimates revised to incorporate new application	Protection Finance Manager	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>COMMUNICATION PLANNING</b>											
✓	Announcement of annual Incident Finance Training for 2021	Incident Finance / FEMA Manager	04/26/2021	●	Complete	Protection Finance Manager	n/a	May-21	n/a		Email
✓	Communicate procedural changes to impacted personnel and supervisors	Fire Protection Chief	06/30/2022	●	Complete	Public Affairs Manager	TBD	TBD	TBD		
✓	Request real-time input from personnel navigating the new procedure to allow for quick adjustments if needed.	Fire Protection Chief	06/30/2021	●	Complete	Public Affairs Manager	TBD	TBD	TBD		Email - Green Book Updates 2021

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #7 - Cost Estimates

**ET Sponsor:** Fire Protection Chief

**Due Date:** 06/30/2022

**Last Update:** 11/02/2022 v.5 | **MGO has defined this recommendation as In Progress, with the risk rating reduced to Medium.** - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Medium:** The ODF Executive Team (with the ODF Operations and Administrative Branch) should limit cost estimate generators to e-ISuite and FIRES. The ODF Operations and Administrative Branches should define policies and procedures related to the use of the two systems and provide onboarding and on-going training to ensure all personnel understand how to properly and efficiently use the systems.

**High-**

**(MGO) Action Plan:**

1. Clearly define policies and procedures around the systems used to track and report cost share estimates.
2. Consolidate systems when possible to avoid duplicate information being entered and residing in multiple places.
3. Provide training to the Field Protection District personnel.

**MGO Observation:**

Multiple systems are utilized for the generation of cost estimates for incidents including: e-ISuite, FIRES, and EFCC spreadsheets. Additionally, current documented policies and procedures do not specifically define the criteria assessed to determine which cost estimate systems are to be utilized by incident.

**MGO Potential Impact / Risk:**

The use of multiple systems for cost estimates could result in duplication of efforts, inconsistencies, or inaccurate/incomplete data.

**ODF Management Response:**

ODF agrees with this recommendation. Multiple options do exist in generating cost estimates including E-ISuite, FIRES, and EFCC spreadsheets. These three solutions are currently utilized based on cost estimate thresholds, internet availability, timing of system availability on incident, and whether an IMT Finance Section Chief is deployed with a team or not. Interagency IMTs mainly utilize E-ISuite. ODF will ensure our policy and procedures accurately defines our business practices related to designated systems for tracking and reporting cost share estimates. Further exploration is needed to determine feasibility of consolidating the cost share estimating solutions with an IT solution. Training has been regularly provided on cost estimation methods and IT systems utilized. In the future, this training will become part of the required financial curriculum for field finance positions.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>TRAINING NEEDS</b>											
v	Fire Finance Training (annual) - Cost Estimates module (MGO)	Incident Finance / FEMA Manager	05/17/2021	●	Complete	Protection Finance Manager	May-21	May-21	n/a		Incident Finance: Cost Estimates
	ODF Incident Finance Cost Estimates module revised to integrate new procedures	Incident Finance / FEMA Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	TBD	TBD	TBD		
	ODF Daily Cost Summary Training	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	TBD	TBD	TBD		
	ODF FIRES for Cost Estimate Training	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	TBD	TBD	TBD		
	E-ISuite Cost Training - USFS or ODF	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	TBD	TBD	TBD		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Cost share templates, procedures, and training updated (annually)	Protection Finance Manager	06/30/2022	●	Not Started	Fire Protection Deputy Chief	TBD	TBD	TBD		
	Protection Fiscal Year Operating Plan core duties updated	Fire Protection Deputy Chief	06/30/2022	●	Not Started	Fire Protection Deputy Chief	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Fire Protection Deputy Chief	06/30/2022	●	Not Started	Human Resources Analyst	n/a	n/a	n/a		
	Annual license renewal and maintenance for IT application, if applicable	IT Operations	06/30/2022	●	Not Started	Chief Information Officer	n/a	n/a	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	Cost analysis for investment in internal / external application development needs	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #8 - BRIO Real-time

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 11/02/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

High Field Protection Districts should be provided with real time access (read only) to key financial data /metrics, including the ability to run a specified set of BRIO reports. Additionally, the ODF Administrative Branch should provide BRIO training to the Field Protection Districts on an on-going basis including how to run reports and which reports should be utilized for which purposes.

**(MGO) Action Plan:**

The ODF Administrative Branch should:

1. Provide the Field Protection Districts with read-only and limited access to BRIO
2. Develop an initial and on-going training related to BRIO to the Field Protection Districts including how to run the reports needed, which reports should be utilized for what purposes, and identification of any needs not currently met by the BRIO reports.

NOTE: If a new system is developed for real-time financial data/ metrics, BRIO access may not need to be provided to the Field Protection Districts.

**MGO Observation:**

Field Protection Districts manually manipulate the standardized reports received, for various finance and accounting related purposes as needed. For additional reports requested by the Field Protection Districts outside of the standardized set of reports provided, the ODF Administrative Branch are producing on an ad-hoc basis. Additionally, Field Protection Districts do not have access to timely financial data or real-time access to Brio.

**MGO Potential Impact / Risk:**

Lack of real-time access to Brio reports by the Field Protection Districts impacts their ability to make timely discovery and correction of errors and timely and appropriate financial decisions, which could result in mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation. Providing contextual and time-relevant access to information to support business decisions has been a central theme within the modernization work being conducted within the agency's Administrative Branch. (See Note in MAP section). The implementation of Online Financial Reporting System (OFRS) will facilitate the dissemination of information the protection districts and the rest of the agency need to perform their work. While the initial OFRS implementation will provide the backbone infrastructure necessary to provide this functionality, a comprehensive assessment of reporting needs will have to be conducted across the agency to ensure needs are met. This reporting system will undoubtedly require the standardization of work across ODF districts to minimize the complexity of delivering and maintaining these services. The training and correct use of these reports will be paramount to their successful usage and that training will be incorporated into their development as well as in new employee orientation.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>MILESTONES</b>											
√	Inventory of existing standard and non-standard reports sent to the field (MGO)	Financial Services Manager	08/31/2021	●	Complete	Assistant Deputy Director for Admin	n/a	n/a	n/a		Financial Reports Generated by Financial Services - June 2021
	Standardize reports as defined in MGO Recommendation #13 (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	Nov-22	n/a	n/a		OBIEE FY2023 Monthly Transactions Report w/Pivot Tables 09.22
√	Identify any outstanding information needs not met in standardized reports (MGO)	Financial Services Manager	06/30/2022	●	Complete	Assistant Deputy Director for Admin	Nov-22	n/a	n/a		DART Meeting Update 11.02.22 on OBIEE Standard Reports
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	ODF Policy - Financial Reporting and Oversight	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
<b>ODF Procedures (list topic(s), define each)</b>											
	Financial Reporting procedures for preparation of each standardized report (TBD)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		
	Financial Oversight procedures for review of each standardized report (TBD)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		
	OFRS Reporting Tool Use Procedures (MGO)	Financial Services Manager	TBD	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		
<b>ODF Greenbook (list sections, define action needed)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Guidance or Memorandum (list sections)</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
<b>IT SYSTEM CONSIDERATIONS</b>											
	Report designs integrated into OFRS application (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>COMMUNICATION PLANNING</b>											
	Deployment of new OFRS Reporting Tool with training opportunities (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Feedback mechanism for adaptive response in procedural use or training (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Coordinate agency input and review into technology solution development	Deputy Director for Administration	TBD	●	Not Started	Public Affairs Manager	TBD	TBD	TBD		
<b>TRAINING NEEDS</b>											
	Training plan for use of the OFRS Reporting Tool (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Training module on the use of the OFRS Reporting Tool (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		

## MGO Implementation Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #8 - BRIO Real-time

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 11/02/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

High Field Protection Districts should be provided with real time access (read only) to key financial data /metrics, including the ability to run a specified set of BRIO reports. Additionally, the ODF Administrative Branch should provide BRIO training to the Field Protection Districts on an on-going basis including how to run reports and which reports should be utilized for which purposes.

**(MGO) Action Plan:**

The ODF Administrative Branch should:

1. Provide the Field Protection Districts with read-only and limited access to BRIO
2. Develop an initial and on-going training related to BRIO to the Field Protection Districts including how to run the reports needed, which reports should be utilized for what purposes, and identification of any needs not currently met by the BRIO reports.

NOTE: If a new system is developed for real-time financial data/ metrics, BRIO access may not need to be provided to the Field Protection Districts.

**MGO Observation:**

Field Protection Districts manually manipulate the standardized reports received, for various finance and accounting related purposes as needed. For additional reports requested by the Field Protection Districts outside of the standardized set of reports provided, the ODF Administrative Branch are producing on an ad-hoc basis. Additionally, Field Protection Districts do not have access to timely financial data or real-time access to Brio.

**MGO Potential Impact / Risk:**

Lack of real-time access to Brio reports by the Field Protection Districts impacts their ability to make timely discovery and correction of errors and timely and appropriate financial decisions, which could result in mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation. Providing contextual and time-relevant access to information to support business decisions has been a central theme within the modernization work being conducted within the agency's Administrative Branch. (See Note in MAP section). The implementation of Online Financial Reporting System (OFRS) will facilitate the dissemination of information the protection districts and the rest of the agency need to perform their work. While the initial OFRS implementation will provide the backbone infrastructure necessary to provide this functionality, a comprehensive assessment of reporting needs will have to be conducted across the agency to ensure needs are met. This reporting system will undoubtedly require the standardization of work across ODF districts to minimize the complexity of delivering and maintaining these services. The training and correct use of these reports will be paramount to their successful usage and that training will be incorporated into their development as well as in new employee orientation.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	OFRS Reporting Tool updates, upgrades, and maintenance	Admin Modernization Program	06/30/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Review and update policy/procedures to meet changing needs (annually)	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Administrative Branch Fiscal Year Operating Plan core duties updated	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #9 - Accounts Payable

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 11/02/2022 v.5 | **MGO has defined this recommendation as In Progress, with the risk rating reduced to Medium.** - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Medium,** per ODF Administrative Branch should implement processes and procedures related to expense accruals, and consider the use of purchase orders within OregonBuys.  
MGO  
04/2022  
update; **High-**

**(MGO) Action Plan:**

1. Purchasing/ disbursement policies and procedures should be updated to clearly state when purchase orders and vendor invoices are to be entered in the system.  
2. Reconciliation procedures between open purchase orders and invoices received should be implemented and performed on a periodic (e.g. monthly) basis.  
3. ODF should consider the use of OregonBuys as a procurement system in addition to a payment system. If a different system and/or process must be utilized for recording and tracking of purchase orders, should be clearly communicated and outlined within the purchasing/ disbursement policies and procedures.

**MGO Observation:**

Purchase orders are not utilized for the purchase of good or services prior to the receipt of vendor invoices. Additionally, certain vendor invoices take years for ODF to receive, such as invoices from the U.S. Bureau of Land Management for fire retardant.

**MGO Potential Impact / Risk:**

The lack of recording of payables timely could lead to the inability to properly project cash flows resulting in cash gaps, due to incomplete expense data.

**ODF Management Response:**

ODF agrees with this recommendation. ODF will analyze the current tools we have available to determine the possibility of setting up a purchase order or tracker for each fire based on the estimated fire costs. ODF will also analyze the use of their accounting systems and reports to track current payments related to the fires. Using these tools should allow ODF to adequately project future payables and project cash flows more accurately.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>MILESTONES</b>											
√	Transition Plan for ORPIN Users to OregonBuys	Contract Services Program Manager	06/01/2021	●	Complete	Assistant Deputy Director for Admin	Apr-21	Apr-21	n/a		ORPIN User Survey for Transition to OregonBuys 04/21/2021
√	OregonBuys Phase I for Payments launched for ODF use (MGO)	Contract Services Program Manager	07/01/2021	●	Complete	DAS	Jul-21	Jul-21	n/a		Email-OregonBuys is Live 07/02/21
√	OregonBuys Phase II for eProcurement launched for ODF use (MGO)	Contract Services Program Manager	06/01/2022	●	Complete	DAS	Jul-21	Jul-21	n/a		OregonBuys Project eNewsletters, July and August 2022
	Preseason Agreements for fire vendors imputed into OregonBuys as master blanket purchase orders to support ability to accrue expenses	Contract Services Program Manager	TBD	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Analysis of feasibility / need to establish accruals for each fire within OregonBuys	Contract Services Program Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
√	Analysis of OregonBuys capabilities for reporting and tracking expenditures	Financial Services Manager	08/01/2021	●	Complete	Assistant Deputy Director for Admin	n/a	n/a	n/a		Data exports and reporting
	Analysis of OregonBuys encumbrances vs. SFMA encumbrances	Financial Services Manager	06/01/2022	●	Not Started	Assistant Deputy Director for Admin	n/a	n/a	n/a		
	Analysis of budget allocations to encumbrances, unknown liabilities	Financial Services Manager	06/01/2022	●	Not Started	Assistant Deputy Director for Admin	n/a	n/a	n/a		
√	Reference Outstanding Assets & Liabilities Tracker to capture all unknown liabilities	Financial Services Manager	12/31/2021	●	Complete	Assistant Deputy Director for Admin	n/a	n/a	n/a		Outstanding Assets & Liabilities Tracker
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	ODF Directive 0-2-5-100 Purchasing Controls Rescinded	Contract Services Program Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD		
	ODF Directive 0-4-0-100 Procurement, Agreements, Contracts, and Leases Rescinded	Contract Services Program Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD		
	ODF Directive 0-2-3-250 Accounting for Disbursement Transactions Rescinded	Financial Services Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD		
	ODF Directive 0-2-3-205 Internal Controls Over Expenditures Rescinded	Financial Services Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD		
	ODF Policy - Disbursements and Expenditures (new) (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD		
	ODF Policy - Procurement (new) (MGO)	Contract Services Program Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD		
	ODF Policy - SPOTS Purchase Cards (revise) (MGO)	Disbursements Manager	06/30/2022	●	In Review / Underway	Financial Services Manager	TBD	TBD	TBD		
√	ODF Policy - Signature Authority updated for inclusion of OregonBuys	Contract Services Program Manager	12/30/2021	●	Complete	Deputy Director for Administration	Oct-21	Dec-21	Sep-21		ODF Policy - Delegation of Authorities
<b>ODF Procedures (list topic(s), define each)</b>											
	Disbursements and Expenditure Procedures updated for OregonBuys (MGO)	Disbursements Manager	06/30/2022	●	In Review / Underway	Financial Services Manager	TBD	TBD	TBD		
	Reconciliation Procedures for open market purchase orders and invoices (MGO)	Disbursements Manager	TBD	●	Not Started	Financial Services Manager	n/a	n/a	n/a		
<b>ODF Greenbook (list sections, define action needed)</b>											
	Chapter 20 - Procurement revised to integrate new OregonBuys procedures (MGO)	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	Jul-22	n/a	n/a		
	Chapter 90 - Incident Payments revised to integrate new payment procedures (MGO)	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	Jul-22	n/a	n/a		
<b>ODF Guidance or Memorandum (list sections)</b>											
	OregonBuys Payment Guidance revised to include new procedures	Disbursements Manager	06/30/2022	●	Not Started	Financial Services Manager	Jul-22	n/a	n/a		

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #9 - Accounts Payable

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 11/02/2022 v.5 | **MGO has defined this recommendation as In Progress, with the risk rating reduced to Medium.** - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Medium,** per ODF Administrative Branch should implement processes and procedures related to expense accruals, and consider the use of purchase orders within OregonBuys.  
MGO 04/2022 update; **High-**

**(MGO) Action Plan:**

1. Purchasing/ disbursement policies and procedures should be updated to clearly state when purchase orders and vendor invoices are to be entered in the system.  
2. Reconciliation procedures between open purchase orders and invoices received should be implemented and performed on a periodic (e.g. monthly) basis.  
3. ODF should consider the use of OregonBuys as a procurement system in addition to a payment system. If a different system and/or process must be utilized for recording and tracking of purchase orders, should be clearly communicated and outlined within the purchasing/ disbursement policies and procedures.

**MGO Observation:**

Purchase orders are not utilized for the purchase of good or services prior to the receipt of vendor invoices. Additionally, certain vendor invoices take years for ODF to receive, such as invoices from the U.S. Bureau of Land Management for fire retardant.

**MGO Potential Impact / Risk:**

The lack of recording of payables timely could lead to the inability to properly project cash flows resulting in cash gaps, due to incomplete expense data.

**ODF Management Response:**

ODF agrees with this recommendation. ODF will analyze the current tools we have available to determine the possibility of setting up a purchase order or tracker for each fire based on the estimated fire costs. ODF will also analyze the use of their accounting systems and reports to track current payments related to the fires. Using these tools should allow ODF to adequately project future payables and project cash flows more accurately.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>IT SYSTEM CONSIDERATIONS</b>											
	Sage AP module, scope of work, budget and timeline	Financial Services Manager	TBD	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	n/a		
	Sage AP module updated to integrate with business practices	Financial Services Manager	TBD	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	n/a		
<b>COMMUNICATION PLANNING</b>											
√	Continued communications on the launch of OregonBuys procurement functionality	Contract Services Program Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	n/a		OregonBuys Project eNewsletters, July and August 2022
	Agency-wide emails that specifically address accounts payable documentation and processing expectations. Resend as necessary to reaffirm expectations.	Deputy Director for Administration	06/30/2022	●	Not Started	Public Affairs Manager	TBD	TBD	TBD		
<b>TRAINING NEEDS</b>											
√	OregonBuys Department Access User Overview Training announced (4 modules) (MGO)	Department of Administrative Services	05/26/2021	●	Complete	n/a	May-21	May-21	May-21		Email: OregonBuys Training Now Available in iLearn 05/26/21
√	OregonBuys Basic Procurement User Training (7 modules) (MGO)	Department of Administrative Services	05/26/2021	●	Complete	n/a	May-21	May-21	May-21		Email: OregonBuys Training Now Available in iLearn 05/26/21
√	OregonBuys Phase II Training	Department of Administrative Services	05/11/2022	●	Complete	n/a	May-22	May-22	May-22		Email: OregonBuys Phase II Updates and Trainings 04/20/22
	Fire Finance Training (annual) - Procurement and Incident Payment modules	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	Jul-22	n/a	n/a		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	AP Payment Guidance/Procedures reviewed (annually)	Disbursements Manager	10/01/2022	●	Not Started	Financial Services Manager	TBD	TBD	TBD		
	Disbursements, Expenditures, Procurement, Signature Authority policies reviewed	Assistant Deputy Director for Admin	10/01/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Administrative Branch Fiscal Year Operating Plan core duties updated	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	Consider Temporary or LD Business Analyst capacity to support OregonBuys Encumbrance process development as deliverables progress	Contract Services Program Manager	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		

**Status Legend:**

●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #10 - Electronic Records

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 11/02/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating MGO Recommendation:**

High All hard copies of significant supporting documentation (e.g. fire boxes) should be scanned, uploaded and maintained in an information technology system. Additionally, the documents should be easily searchable.

**(MGO) Action Plan:**

1. Identify and acquire a document management software
2. Convert historical hard copy/ manual financial data (e.g. fire boxes) to electronic files for storage on the document management software.
3. Establish policies and procedures which require hard copy / manual financial data obtained during fire incidents to be uploaded to the document management software, including the timeframe in which the documentation should be uploaded.

**MGO Observation:**

A significant amount of information required for the EFCC audits and FEMA claims are available solely in hard copy form. Additionally, fire boxes are retained in hard copy format and in a centralized location (Field Protection Districts) for storage.

**MGO Potential Impact / Risk:**

Maintaining documentation in hard copy form, in centralized locations, could result in a loss of data in the event of a natural disaster. Additionally, the use of hard copy documents results in inefficiencies due to the physical movement of documents and the inability to search through documents electronically.

**ODF Management Response:**

ODF agrees with this recommendation; however, additional investment of funds are needed to implement the information technology solution, ranging from approximately \$40,000/year for just the Salem Operations Fire Business Unit to \$100,000/year for the statewide price agreement solution that would cover all employees. Document management software solutions vary greatly in costs depending upon quantity of licensed users and sophistication of technology. Additional information technology solutions have also been evaluated for agency use that would more holistically mitigate the risk and these require even greater investment. To be most efficient in implementation for current agency business needs, the agency should utilize a combination of services that include document management software for long-term use, cloud technology storage for temporary use, a project manager and business analyst to assist with new implementation of systems, a dedicated resource to support ongoing document management, and additional temporary clerical capacity to convert historical documents over to newly implemented systems.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review			Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	
<b>MILESTONES</b>										
	This recommendation's implementation plan is considerate of the Legislative Assembly's development of a 2023-25 Legislatively Adopted Budget by 07/30/2023, that is inclusive of ODF Policy Option Packages developed through the 23-25 biennial budget development cycle. ODF's timeline to develop these packages with the Board of Forestry aligns with the recommendation due date of 06/30/2022. (MGO)	State Forester	07/30/2023	●	In Review / Underway	Oregon Legislative Assembly	TBD	TBD	TBD	
√	Project management outline assessing resource needs for Fire Finance Document Management (sponsor, owner, project manager, business analyst, business case, with project, staffing, communication, implementation and production plans, etc.) (MGO)	Fiscal Analyst 3 (MGO LD)	11/16/2021	●	Complete	Assistant Deputy Director for Admin	TBD	TBD	TBD	ODF Document Management System Proposal, ODF Protection Incident Paperless Document and Financial System Proposal
√	Fire Finance Document Management permanent resource needs (owner, position, organizational structure) (MGO)	Fiscal Analyst 3 (MGO LD)	11/16/2021	●	Complete	Assistant Deputy Director for Admin	TBD	TBD	TBD	ODF Document Management System Proposal, ODF Protection Incident Paperless Document and Financial System Proposal
√	Short-term working group established to convert historical hard copy/manual financial data (e.g. fire boxes) to electronic files, catalogued for storage on the future document management software. (MGO)	Fiscal Analyst 3 (MGO LD)	06/30/2022	●	Complete	Deputy Director for Administration	TBD	TBD	TBD	ODF Protection Historical Document Archiving Opt-Out Justification
	Document classification methodology including grouping and security considerations.	Records Technician	TBD	●	Not Started	Public Affairs Manager	TBD	TBD	TBD	
	Procure professional document management application - see budgetary (MGO)	Public Affairs Manager	TBD	●	Not Started	Public Affairs Manager	TBD	TBD	TBD	
	Inventory of all paper fire finance documents created on incident, including owner, criteria for documentation and, identifying opportunities for electronic alternatives.	Protection Finance Manager	TBD	●	Not Started	Financial Services Manager	TBD	TBD	TBD	
<b>POLICY AND PROCEDURES</b>										
<b>ODF Policy (list topics and define milestones)</b>										
	ODF Policy - Fire Finance Document Management (w/implementation of system) (MGO)	Protection Finance Manager	TBD	●	Not Started	Financial Services Manager	TBD	TBD	TBD	
<b>ODF Procedures (list topic(s), define each)</b>										
	Procedures for electronic management of each document type - what, when and how to capture, create, save and share documents (w/implementation of system) (MGO)	Protection Finance Manager	TBD	●	Not Started	Financial Services Manager	TBD	TBD	TBD	
<b>ODF Greenbook (list sections, define action needed)</b>										
√	Introduction - Incident Finance Electronic Process Documents (MGO)	Protection Finance Manager	06/29/2021	●	Complete	Financial Services Manager	Jul-22	n/a	n/a	ODF Green Book - Incident Finance Folder Structure and Naming Convention
	Chapter 40 - Revise Incident Business Management Coordination to define procedures for electronic management of fire finance records (MGO)	Protection Finance Manager	06/30/2022	●	Being Initiated	Financial Services Manager	Jul-22	n/a	n/a	
<b>ODF Guidance or Memorandum (list sections)</b>										
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
<b>IT SYSTEM CONSIDERATIONS</b>										
	Technical requirements for electronic fire records solution defined	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	
	Technical requirements for document management system defined (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	
	Cost analysis for internal / external application development needs (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	
	Project(s) formulated for prioritizing within internal application development capacity or for upcoming budgetary request (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	
	Review potential application(s) for ODF compatability and standards, including storage, security, licensing, and ability to expand scope to other agency business lines. (MGO)	Chief Information Officer	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	
	Application development and testing for electronic fire records solution	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	
	Application development and testing for document management system (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	
	Application deployment(s) (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	



# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #10 - Electronic Records

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 11/02/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating MGO Recommendation:**

**High** All hard copies of significant supporting documentation (e.g. fire boxes) should be scanned, uploaded and maintained in an information technology system. Additionally, the documents should be easily searchable.

**(MGO) Action Plan:**

1. Identify and acquire a document management software
2. Convert historical hard copy/ manual financial data (e.g. fire boxes) to electronic files for storage on the document management software.
3. Establish policies and procedures which require hard copy / manual financial data obtained during fire incidents to be uploaded to the document management software, including the timeframe in which the documentation should be uploaded.

**MGO Observation:**

A significant amount of information required for the EFCC audits and FEMA claims are available solely in hard copy form. Additionally, fire boxes are retained in hard copy format and in a centralized location (Field Protection Districts) for storage.

**MGO Potential Impact / Risk:**

Maintaining documentation in hard copy form, in centralized locations, could result in a loss of data in the event of a natural disaster. Additionally, the use of hard copy documents results in inefficiencies due to the physical movement of documents and the inability to search through documents electronically.

**ODF Management Response:**

ODF agrees with this recommendation; however, additional investment of funds are needed to implement the information technology solution, ranging from approximately \$40,000/year for just the Salem Operations Fire Business Unit to \$100,000/year for the statewide price agreement solution that would cover all employees. Document management software solutions vary greatly in costs depending upon quantity of licensed users and sophistication of technology. Additional information technology solutions have also been evaluated for agency use that would more holistically mitigate the risk and these require even greater investment. To be most efficient in implementation for current agency business needs, the agency should utilize a combination of services that include document management software for long-term use, cloud technology storage for temporary use, a project manager and business analyst to assist with new implementation of systems, a dedicated resource to support ongoing document management, and additional temporary clerical capacity to convert historical documents over to newly implemented systems.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
	Removal of any alternate / adhoc processes or systems being utilized (MGO)	Chief Information Officer	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Procedures for fire record keeping revised to incorporate new application	Protection Finance Manager	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>COMMUNICATION PLANNING</b>											
	Communication Plan identifying stakeholders, RACI metrics, and change management	Project Manager	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>TRAINING NEEDS</b>											
v	District Electronic Fire Folders - Incident Finance Training module	Protection Finance Manager	05/12/2021	●	Complete	Deputy Fire Protection Chief	TBD	TBD	TBD		Incident Finance Training - District Electronic Fire Folders
v	IMT Electronic Process - Incident Finance Training module	Protection Finance Manager	05/12/2021	●	Complete	Deputy Fire Protection Chief	TBD	TBD	TBD		Incident Finance Training - IMT Electronic Process
	Fire Finance Training (annual)	Incident Finance / FEMA Manager	TBD	●	Protection Finance Manager	Deputy Fire Protection Chief	TBD	TBD	TBD		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Metrics on adoption and compliance gathered and monitored	Protection Finance Manager	TBD	●	Not Started	Deputy Fire Protection Chief	TBD	TBD	TBD		
	Metrics on storage usage gathered and monitored	Protection Finance Manager	TBD	●	Not Started	Deputy Fire Protection Chief	TBD	TBD	TBD		
	License renewal and software application updates	Chief Information Officer	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Policy and procedures reviewed and updated (annually)	Protection Finance Manager	TBD	●	Not Started	Fire Protection Deputy Chief	TBD	TBD	TBD		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
v	Perm Records Technician position drafted for 2023-25 budget development (MGO)	Assistant Deputy Director for Admin	05/01/2022	●	Complete	Deputy Director for Administration	TBD	TBD	TBD		2023-25 Agency Request Budget
	Document Management System(s) drafted for 2025-27 budget development (MGO)	Assistant Deputy Director for Admin	05/01/2024	●	Being Initiated	Deputy Director for Administration	TBD	TBD	TBD		*Note: 23-25 POP focused on FTE first, then a system for 25-27 budget
v	Strategic Initiatives for 2023-25 budget development	State Forester	10/30/2021	●	Complete	Board of Forestry	TBD	TBD	TBD		ODF 2021 Agency Strategic Initiatives
v	Guiding Principles and Direction for 2023-25 budget development (MGO)	State Forester	01/30/2022	●	Complete	Board of Forestry	TBD	TBD	TBD		Guiding Principles Budget Development
v	Input on Budget Concepts for 2023-25 budget development (MGO)	State Forester	04/30/2022	●	Complete	Board of Forestry	TBD	TBD	TBD		April 27, 2022 Board of Forestry
v	Policy Option Packages for 2023-25 budget development (MGO)	State Forester	06/30/2022	●	Complete	Board of Forestry	TBD	TBD	TBD		2023-25 Agency Request Budget
v	2023-25 Agency Request Budget: Package 103 Document Management System	State Forester	07/30/2022	●	Complete	Board of Forestry	TBD	TBD	TBD		2023-25 Agency Request Budget
	2023-25 Governor's Recommended Budget	Governor	02/28/2023	●	Not Started	Legislative Assembly	TBD	TBD	TBD		
	2023-25 Legislative Adopted Budget	Legislative Assembly	07/30/2023	●	Not Started	Legislative Assembly	TBD	TBD	TBD		
	Document Management System Acquisition (MGO)	Protection Finance Manager	TBD	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #11 - IT Systems

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2023

**Last Update:** 11/03/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

High IT systems should be consolidated and the ODF Administrative Branch should establish policies and procedures for the acquisition and implementation of new IT systems.

**(MGO) Action Plan:**

1. Clearly define the purpose and use of each IT system, including the types of financial information recorded and tracked within each system (e.g. EFCC/FEMA/cost share information, large fire and small fire information).
2. Consolidate any systems that contain duplicate information.
3. The ODF Administrative Branch should establish policies and procedures for the acquisition and implementation of new information technology systems.

**MGO Observation:**

IT systems used by ODF Operations Branch, Administrative Branch, and the Field Protection Districts are inconsistent. Certain systems utilized are dated and manual processes are utilized to transfer data between systems due to lack of system integration.

**MGO Potential Impact / Risk:**

Financial information may be inaccurate and/or incomplete due to information residing in multiple IT systems and the use of manual data transfer. Additionally, the use of dated or duplicative IT systems could result in inefficiencies or inaccurate/incomplete data.

**ODF Management Response:**

ODF agrees with this recommendation. To date, the agency has been operating at a very low IT maturity model, focusing on reactive and ad hoc implementation of systems to address emerging needs, without the ability to focus on industry best practices and enterprise solutions. The implementation of the Management Action (MAP) would allow the department to make progress into an established level of IT maturity and provide the foundation to move into a highly-optimized level where new technologies can be rapidly brought online to match the agency's continuous improvement efforts.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>MILESTONES</b>											
	Inventory of software and services (identify owners and stewards) (MGO)	Chief Information Officer	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD		Agency Data Inventory 20220228
	Data inventory of software and services (purpose and use of each system) (MGO)	Chief Information Officer	06/30/2023	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD		Agency Data Inventory 20220228
	Software/service roadmap including identification of potential consolidation (MGO)	Chief Information Officer	06/30/2023	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Strategic IT roadmap for fire finance IT systems and support	Chief Information Officer	06/30/2023	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Software coverage listing (high level data usage)	Chief Information Officer	06/30/2023	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Defined software and service "Allow" and "Not-Allow" lists	Chief Information Officer	06/30/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	ODF Policy - I.T. Software and Service Governance (MGO)	Chief Information Officer	06/30/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	ODF Policy - Data Governance	Chief Information Officer	06/30/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	ODF Policy - I.T. Acceptable Use updated	Chief Information Officer	06/30/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	ODF Policy - Mobile Device Acceptable Use updated	Chief Information Officer	06/30/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>ODF Procedures (list topic(s), define each)</b>											
	Procedure to request new or updated applications or services (MGO)	Chief Information Officer	06/30/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>ODF Greenbook (list sections, define action needed)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Guidance or Memorandum (list sections)</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
<b>IT SYSTEM CONSIDERATIONS</b>											
	Explore the option of self-service application installs and updates	Chief Information Officer	06/30/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
<b>COMMUNICATION PLANNING</b>											
	Communicate procedural changes to impacted personnel and supervisors	Chief Information Officer	06/30/2023	●	Not Started	Public Affairs Manager	TBD	TBD	TBD		
<b>TRAINING NEEDS</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #11 - IT Systems

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2023

**Last Update:** 11/03/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

High IT systems should be consolidated and the ODF Administrative Branch should establish policies and procedures for the acquisition and implementation of new IT systems.

**(MGO) Action Plan:**

1. Clearly define the purpose and use of each IT system, including the types of financial information recorded and tracked within each system (e.g. EFCC/FEMA/cost share information, large fire and small fire information).
2. Consolidate any systems that contain duplicate information.
3. The ODF Administrative Branch should establish policies and procedures for the acquisition and implementation of new information technology systems.

**MGO Observation:**

IT systems used by ODF Operations Branch, Administrative Branch, and the Field Protection Districts are inconsistent. Certain systems utilized are dated and manual processes are utilized to transfer data between systems due to lack of system integration.





**MGO Potential Impact / Risk:**

Financial information may be inaccurate and/or incomplete due to information residing in multiple IT systems and the use of manual data transfer. Additionally, the use of dated or duplicative IT systems could result in inefficiencies or inaccurate/incomplete data.

**ODF Management Response:**

ODF agrees with this recommendation. To date, the agency has been operating at a very low IT maturity model, focusing on reactive and ad hoc implementation of systems to address emerging needs, without the ability to focus on industry best practices and enterprise solutions. The implementation of the Management Action (MAP) would allow the department to make progress into an established level of IT maturity and provide the foundation to move into a highly-optimized level where new technologies can be rapidly brought online to match the agency's continuous improvement efforts.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Status Legend:	
	Not Started
	Being Initiated
	In Review / Underway
	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #12 - ACC Rate Assessments

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 11/03/2022 v.5 | **MGO has defined this recommendation as Implemented, with the risk rating reduced to Low.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 04/2022 update; **High-** Formal policies and procedures should be implemented to define the process for setting the ACC rates. The ACC rate determination should be as systematic as possible and manual data entry or potential for manipulation should be limited.

**(MGO) Action Plan:**

1. Review the requirements as related to the ACC, and determine the most efficient formula for rate setting.
2. Implement formal policies and procedures to define ACC rate setting process including responsible parties and approval requirements.
3. Develop standard report(s) used to set ACC rates.
4. Utilize a IT system for the calculation of the ACC rates, if possible.

**MGO Observation:**

The Annual Rate Assessment (ACC) is completed in Excel, which requires manual data entry and all cells are editable (i.e. formulas are able to be manipulated). The calculations utilized are overly complex and require multiple sources of documentation for input purposes. The final fiscal budget rate is documented by the District Forester and is not reconciled to the ACC Excel calculation. The ACC rates are approved by the Fire Protection District's Board prior to the ODF Operations and Administrative Branch review and approval.

**MGO Potential Impact / Risk:**

The use of an unprotected Excel document and overly complex calculations for rate setting could result in inaccuracies whether due to error or fraud. Inaccuracies could result in the over allocation and mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation and will implement the MAP this coming spring as the ACC is set for the FY 2022 budget.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>MILESTONES</b>											
√	Establish ODF Budget Divergence Project w/ cross-agency representation	Fire Protection Chief	01/25/2021	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		2021 Protection GF Divergence Project Charter ver3 (draft)
√	Phase 1 of Divergence Project - Comparison Analysis of Biennial and Fiscal Budgets (MGO)	Fire Protection Chief	04/30/2021	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Divergence Phase 1 Summary (draft)
√	Phase 1 of Divergence Project - Underlying Statutory Policy Review (MGO)	Fire Protection Chief	04/30/2021	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Divergence Phase 1 Summary (draft)
√	Underlying Statutory Policy Review (MGO) (new)	Fiscal Analyst 3 (MGO LD)	11/12/2021	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		FA3 MGO Recommendation Work (Multiple documents)
√	Divergence Project Review and Proposals (MGO)	Fiscal Analyst 3 (MGO LD)	01/30/2022	●	Complete	Deputy Director for Administration	TBD	TBD	TBD		Protection Budget Review and Proposals Executive Summary
√	ACC & Budget Historical Analysis	Fiscal Analyst 3 (MGO LD)	11/08/2021	●	Complete	Assistant Deputy Director for Admin	TBD	TBD	TBD		FA3 MGO Recommendation Work (Multiple documents)
√	Assessment of Current ACC Rate Calculations	Fiscal Analyst 3 (MGO LD)	11/08/2021	●	Complete	Assistant Deputy Director for Admin	TBD	TBD	TBD		FA3 MGO Recommendation Work (Multiple documents)
√	ACC Template & Fiscal Budget Template for FY23 - Protected Excel Worksheets (MGO)	Protection Fiscal Analyst 2	01/25/2022	●	Complete	Protection Finance Manager	TBD	TBD	TBD		FY23 Integrated Fiscal Budget Instructions & Templates
	ACC Template & Fiscal Budget Template for FY24 - further integrate recommended improvements from Divergence Project	Fiscal Analyst 3 (MGO LD)	02/30/2023	●	In Review / Underway	Protection Finance Manager	TBD	TBD	TBD		
√	ACC IT System Project Defined - Need, Solution, Budget, and Steps (MGO) (new)	Fiscal Analyst 3 (MGO LD)	11/10/2021	●	Complete	Assistant Deputy Director for Admin	TBD	TBD	TBD		Proposal ODF Protection Budgeting and Tracking System
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	ODF Policy - Budgetary Development, Tracking, and Reconciliation	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	Jul-22	Jul-22	May-22		
<b>ODF Procedures (list topic(s), define each)</b>											
√	Actual Cost Computation (ACC) Rate Procedures (MGO)	Fire Business Coordinator	02/30/2023	●	Complete	Protection Finance Manager	Jul-22	Jun-22	Jun-22		Actual Cost Computation and Budget Rate Page Reference Guide
	Budget Development Procedures (Biennial/Fiscal)	Assistant Deputy Director for Admin	06/30/2022	●	In Review / Underway	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		
√	Integrated Fiscal Budget Instructions	Protection Fiscal Analyst 2	01/25/2022	●	Complete	Protection Finance Manager	TBD	TBD	n/a		FY23 Integrated Fiscal Budget Instructions Final 01.25.22
	Budget Tracking Procedures	Assistant Deputy Director for Admin	06/30/2023	●	Being Initiated	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		
	Budget Reconciliation Procedures	Assistant Deputy Director for Admin	06/30/2023	●	Being Initiated	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		
	E-Board Coordination Procedures	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		
<b>ODF Greenbook (list sections, define action needed)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Guidance or Memorandum (list sections)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #12 - ACC Rate Assessments

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 11/03/2022 v.5 | **MGO has defined this recommendation as Implemented, with the risk rating reduced to Low.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 04/2022 update; **High-** Formal policies and procedures should be implemented to define the process for setting the ACC rates. The ACC rate determination should be as systematic as possible and manual data entry or potential for manipulation should be limited.

**(MGO) Action Plan:**

1. Review the requirements as related to the ACC, and determine the most efficient formula for rate setting.
2. Implement formal policies and procedures to define ACC rate setting process including responsible parties and approval requirements.
3. Develop standard report(s) used to set ACC rates.
4. Utilize a IT system for the calculation of the ACC rates, if possible.

**MGO Observation:**

The Annual Rate Assessment (ACC) is completed in Excel, which requires manual data entry and all cells are editable (i.e. formulas are able to be manipulated). The calculations utilized are overly complex and require multiple sources of documentation for input purposes. The final fiscal budget rate is documented by the District Forester and is not reconciled to the ACC Excel calculation. The ACC rates are approved by the Fire Protection District's Board prior to the ODF Operations and Administrative Branch review and approval.

**MGO Potential Impact / Risk:**

The use of an unprotected Excel document and overly complex calculations for rate setting could result in inaccuracies whether due to error or fraud. Inaccuracies could result in the over allocation and mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation and will implement the MAP this coming spring as the ACC is set for the FY 2022 budget.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>IT SYSTEM CONSIDERATIONS</b>											
	Online ACC Rate Calculator	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Technical requirements for Budget Tracker defined	Admin Modernization Program	TBD	●	Being Initiated	Deputy Director for Administration	TBD	TBD	TBD		
	Complimentary system data defined, i.e. Sage AR, OregonBuys, SFMS	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Project formulated for prioritizing within internal application development capacity	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Application development and testing for Budget Tracker, if feasible (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Budget Tracker application deployment, if feasible	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Budget Tracker Interface for OFRS	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Procedures for ACC and Budgeting revised to incorporate new application(s)	Protection Fiscal Analyst 2	TBD	●	Not Started	Protection Finance Manager	TBD	TBD	TBD		
<b>COMMUNICATION PLANNING</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>TRAINING NEEDS</b>											
v	Impact of Landowner Rates of SB762 Positions and Funding	Protection Fiscal Analyst 2	01/21/2022	●	Complete	Protection Finance Manager	Feb-22	Feb-22	n/a		Email: Training Session - Impact of Landowner Rates SB762
	ACC Rate Calculations - a review of current ACC rate assessment	Assistant Deputy Director for Admin	06/30/2023	●	Not Started	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		
	Budget Development, Tracking, and Reconciliation Training	Assistant Deputy Director for Admin	01/10/2023	●	Being Initiated	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		Scheduled for January 9 and 10
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Review and update policy/procedures to meet changing needs (annually)	Assistant Deputy Director for Admin	06/30/2023	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Administrative Branch Fiscal Year Operating Plan core duties updated	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Established feedback process for use of new budgeting tools to allow for real-time changes or additional training.	Assistant Deputy Director for Admin	06/30/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	Assessment of staffing/technology to determine if additional investment is warranted	Assistant Deputy Director for Admin	06/30/2023	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #13 - Oversight Reports - AP and AR systems

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 11/03/2022 v.5 | **MGO has defined this recommendation as In Progress, with no change to the risk rating.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium ODF Administrative Branch should establish documented controls/ policies/ procedures related to oversight of fire protection finance, including the preparation and timely review of standardized reports.

**(MGO) Action Plan:**

- Examples of standardized reports which should be prepared and reviewed on an on-going basis:
1. Payroll coding/ exceptions
  2. Co-op fund classification
  3. Project coding, including large fire coding
  4. Spend against budget limitation
  5. Emergency cost estimate reports
  6. Severity Summary and Dashboard

**MGO Observation:**

Reports compiled for oversight of fire protection finance appear to be ad-hoc, manually manipulated, and prepared on an as needed basis. Formalized policies and procedures related to the preparation and review of fire protection finance related reports do not appear to exist based on review of documented finance/ accounting related documents and inquiry with ODF Operations and Administrative Branches personnel.

**MGO Potential Impact / Risk:**

Use of ad-hoc and manually manipulated reports for oversight of fire protection finance could result in the use of incomplete and inaccurate data for management decisions. Additionally, the lack of formalized policies and procedures and inefficiencies could lead to duplication of efforts.

**ODF Management Response:**

ODF agrees with this recommendation and has recognized ad hoc reporting as problematic for efficiencies, accuracy, standardization, and confidence in various financial processes. The Administrative Branch has identified and begun to implement numerous financial and budget reports within existing systems and has been developing the to address this need. Some of the identified reports regarding fire costs within the MAP will take some significant process changes both within Salem and the district offices, as well as on fires. IT solutions can greatly benefit this effort but are not required to begin undertaking the needed process changes to facilitate reporting. Procedures are being developed to codify these business practices while defining roles and responsibilities across the agency.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>MILESTONES</b>											
√	Inventory of existing standard and non-standard reports sent to the field (MGO)	Financial Services Manager	07/30/2021	●	Complete	Assistant Deputy Director for Admin	n/a	n/a	n/a		Inventory of reports
√	Monthly Transactions Report from OBIEE (MGO)	Financial Services Manager	06/30/2022	●	Complete	Assistant Deputy Director for Admin	TBD	n/a	n/a		OBIEE FY2023 Monthly Transactions Report w/Pivot Tables 09.22
	Payroll Coding /Exceptions Report - reviewed and standards defined (MGO)	Admin Modernization Program	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	n/a	n/a		
	Co-op Fund Classification Report - reviewed and standards defined (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		
	Spend Against Budget Limitation Report - reviewed and standards defined (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		
√	Emergency Cost Estimate Reports - reviewed and standards defined (MGO)	EFCC Committee Administrator	06/30/2022	●	Complete	Financial Services Manager	TBD	n/a	n/a		2022 Fire Season Emergency Cost Estimate 10-21-22
	Severity Summary and Dashboard - new report developed and standards defined (MGO)	Protection Finance Manager	06/30/2022	●	Not Started	Fire Protection Deputy Chief	TBD	n/a	n/a		
	Accounts Receivable Aging Report - reviewed and standards defined (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	n/a	n/a		
	Accounts Payable Report - reviewed and standards defined (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	n/a	n/a		
√	Automated Daily Cash Tracker Registers (MGO)	Admin Modernization Program	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Daily CashTracker w/ Attachments Examples: 11.01.22 and 10.14.22
√	Cash and Appropriation Projection Tool for CFO/LFO Monthly Meeting (MGO)	Asst Deputy Director for Administration	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		ODF FY22 Appn Cash Outlok 1-18-22
√	Monthly Meeting with DAS Chief Financial Officer and Legislative Fiscal Officer (MGO)	Deputy Director for Administration	Done	●	Complete	State Forester	n/a	n/a	n/a		Outlook Meeting: Monthly Cash Flow Checkln
√	ODF Financial Outlook Runway (new) (MGO)	Financial Services Manager	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		ODF Financial Outlook Runway
√	Fires to Be Invoiced Report - new report and standards defined (MGO)	Protection Finance Manager	Done	●	Complete	Fire Protection Deputy Chief	TBD	n/a	n/a		Outstanding Assets & Liabilities Tracker
	Exception Report Summaries - new report and standards defined (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		
	District Fiscal Budgets to Actual Report - reviewed and standards defined (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		
	District Fiscal Budgets to Biennial Report - reviewed and standards defined (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		
	Biennial Budget to Actual Expenditures Report - reviewed and standards defined (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		
	Additional standardized reports not defined in MGO report (TBD)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		
√	Monthly Financial Condition Report for Legislative, Executive, and Board (MGO)	Deputy Director for Administration	08/27/2021	●	Complete	State Forester	Aug-21	Aug-21	Aug-21	Aug-21	ODF - Monthly Financial Condition Report(s)
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
√	ODF Policy - Financial Oversight of the Board of Forestry (MGO)	Deputy Director for Administration	04/12/2022	●	Complete	State Forester	Apr-22	Apr-22	Apr-22	Mar-22	ODF Policy - Financial Oversight of the Board of Forestry
<b>ODF Procedures (list topic(s), define each)</b>											
	Financial Reporting procedures for preparation of each standardized report (TBD)(MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #13 - Oversight Reports - AP and AR systems

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 11/03/2022 v.5 | **MGO has defined this recommendation as In Progress, with no change to the risk rating.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium ODF Administrative Branch should establish documented controls/ policies/ procedures related to oversight of fire protection finance, including the preparation and timely review of standardized reports.

**(MGO) Action Plan:**

- Examples of standardized reports which should be prepared and reviewed on an on-going basis:
1. Payroll coding/ exceptions
  2. Co-op fund classification
  3. Project coding, including large fire coding
  4. Spend against budget limitation
  5. Emergency cost estimate reports
  6. Severity Summary and Dashboard

**MGO Observation:**

Reports compiled for oversight of fire protection finance appear to be ad-hoc, manually manipulated, and prepared on an as needed basis. Formalized policies and procedures related to the preparation and review of fire protection finance related reports do not appear to exist based on review of documented finance/ accounting related documents and inquiry with ODF Operations and Administrative Branches personnel.

**MGO Potential Impact / Risk:**

Use of ad-hoc and manually manipulated reports for oversight of fire protection finance could result in the use of incomplete and inaccurate data for management decisions. Additionally, the lack of formalized policies and procedures and inefficiencies could lead to duplication of efforts.

**ODF Management Response:**

ODF agrees with this recommendation and has recognized ad hoc reporting as problematic for efficiencies, accuracy, standardization, and confidence in various financial processes. The Administrative Branch has identified and begun to implement numerous financial and budget reports within existing systems and has been developing the to address this need. Some of the identified reports regarding fire costs within the MAP will take some significant process changes both within Salem and the district offices, as well as on fires. IT solutions can greatly benefit this effort but are not required to begin undertaking the needed process changes to facilitate reporting. Procedures are being developed to codify these business practices while defining roles and responsibilities across the agency.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
	Financial Oversight procedures for review of each standardized report (TBD)(MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		
v	Financial Outlook Runway Procedures (MGO)	Financial Services Manager	Done	●	Complete	Assistant Deputy Director for Admin	TBD	n/a	n/a		Monthly Runway Procedures v2
	OFRS Reporting Tool Use Procedures	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		
	Procedures for Correcting Payroll	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		
	Cost Estimate and Cost Share Consolidation Procedures for Protection Finance and Oregon Forestland Protection Fund Administrator w/focus on reports used (MGO)	Protection Finance Manager	06/30/2022	●	Not Started	Oregon Forestland Protection Fund Administrator	Jul-22	Jul-22	n/a		
<b>ODF Greenbook (list sections, define action needed)</b>											
	Chapter 80 - Update standards in Emergency Cost Estimate reporting and review (MGO)	Incident Business / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	Jul-22	n/a	n/a		
<b>ODF Guidance or Memorandum (list sections)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>IT SYSTEM CONSIDERATIONS</b>											
	Report designs integrated into OFRS application	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>COMMUNICATION PLANNING</b>											
	Deployment of new OFRS Reporting Tool	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>TRAINING NEEDS</b>											
	Training plan for use of the OFRS Reporting Tool	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Training module on the use of the OFRS Reporting Tool	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Correcting Payroll training module	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	n/a	n/a	n/a		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	OFRS Reporting Tool updates, upgrades, and maintenance	Admin Modernization Program	06/30/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Review and update policy/procedures to meet changing needs (annually)	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Administrative Branch Fiscal Year Operating Plan core duties updated	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #14 - Training (Training/Onboarding for accounting personnel in Salem and Field)

**ET Sponsor:** Human Resources Manager

**Due Date:** 06/30/2022

**Last Update:** 11/03/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium The ODF Administrative Branch should develop a robust onboarding and training program for all finance and accounting personnel or those with finance and accounting related responsibilities.

**(MGO) Action Plan:**

1. Create a set of onboarding and ongoing training documents for all individuals with finance/ accounting related responsibilities. The onboarding training should include: (1) use of financial systems; (2) financial policies, procedures and processes; (3) monthly, quarterly, and annual reporting requirements; and (4) ODFnet and other available information and training resources.  
2. Specify the required policies and procedures that must be reviewed and understood, along with the applicable finance systems, desktop procedures, and ongoing reporting requirements.

**MGO Observation:**

Based on our inquiry with ODF Administrative Branch personnel, there are no standard processes or procedures for the onboarding of finance or accounting personnel as related to financial systems and processes.

**MGO Potential Impact / Risk:**

Lack of sufficient training could lead to the use of inefficient or incorrect processes by finance and accounting personnel, which could result in errors in financial reporting and inefficiencies.

**ODF Management Response:**

ODF agrees with this recommendation and recognizes the need for standardized onboarding and training. Finance staff are actively revising guidance, procedures, and learning modules to aid in training employees on our new and existing financial systems and processes and Protection Finance staff have put together a robust fire finance training and annual refresher training. To help facilitate employee onboarding and build accountability for completion of training, the State of Oregon enterprise is currently implementing a new statewide Learning Management System that will replace the existing outdated system and be fully integrated with the state's Workday human resource management system. A financial curriculum that includes components listed in this sub-recommendation can be developed and assigned to employees with finance / accounting related responsibilities for both the initial onboarding stage and to facilitate ongoing training as well. Defining the core training requirements of the financial curriculum is the initial step in defining a roadmap that will assist with training module development and work planning for additional documentation needed to support our employees. Dedicated project capacity will be needed within the Finance and HR programs during 2021-2022 to support implementation of this new learning system and development of financial curriculum.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>MILESTONES</b>											
	Revise onboarding checklist for all employees to integrate required statewide policies and trainings, also includes list of additional trainings manager can assign (MGO)	Human Resources Manager	12/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD		ODF New Employee Onboarding Checklist draft
	Update onboarding checklist for finance positions with key policies and training (MGO)	Financial Services Manager	06/30/2022	●	Being Initiated	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Onboarding outline identifying position and system needs for each classification	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
<b>ODF Procedures (list topic(s), define each)</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
<b>ODF Greenbook (list sections, define action needed)</b>											
	Chapters requiring updates or modifications in reference to Admin training modules	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	May-22	May-22	n/a		
<b>ODF Guidance or Memorandum (list sections)</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
<b>IT SYSTEM CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>COMMUNICATION PLANNING</b>											
	Communications on policy/procedural changes to affected personnel and supervisors	Assistant Deputy Director for Admin	06/30/2022	●	Being Initiated	Deputy Director for Administration	TBD	TBD	TBD		
	Coordination on field and association review and feedback on curriculum	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Communications on new or revised financial training opportunities	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>TRAINING NEEDS</b>											
	Framework/guidance for developing trainings on policy & procedure	Operations & Policy Analyst LD	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Training for hiring managers for requirements in the onboarding of financial positions	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Identify gaps in person vs. position, conduct needs assesment and provide training to bridge gaps	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Use of Workday Learning to assign required trainings at onboarding and annually (MGO)	Human Resources Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	ODF Delegation of Authorities Policy Training	Operations & Policy Analyst LD	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Use of Financial Systems - Admin Training module (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		



## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #14 - Training (Training/Onboarding for accounting personnel in Salem and Field)

**ET Sponsor:** Human Resources Manager

**Due Date:** 06/30/2022

**Last Update:** 11/03/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium The ODF Administrative Branch should develop a robust onboarding and training program for all finance and accounting personnel or those with finance and accounting related responsibilities.

**(MGO) Action Plan:**

1. Create a set of onboarding and ongoing training documents for all individuals with finance/ accounting related responsibilities. The onboarding training should include: (1) use of financial systems; (2) financial policies, procedures and processes; (3) monthly, quarterly, and annual reporting requirements; and (4) ODFnet and other available information and training resources.
2. Specify the required policies and procedures that must be reviewed and understood, along with the applicable finance systems, desktop procedures, and ongoing reporting requirements.

**MGO Observation:**

Based on our inquiry with ODF Administrative Branch personnel, there are no standard processes or procedures for the onboarding of finance or accounting personnel as related to financial systems and processes.

**MGO Potential Impact / Risk:**

Lack of sufficient training could lead to the use of inefficient or incorrect processes by finance and accounting personnel, which could result in errors in financial reporting and inefficiencies.

**ODF Management Response:**

ODF agrees with this recommendation and recognizes the need for standardized onboarding and training. Finance staff are actively revising guidance, procedures, and learning modules to aid in training employees on our new and existing financial systems and processes and Protection Finance staff have put together a robust fire finance training and annual refresher training. To help facilitate employee onboarding and build accountability for completion of training, the State of Oregon enterprise is currently implementing a new statewide Learning Management System that will replace the existing outdated system and be fully integrated with the state's Workday human resource management system. A financial curriculum that includes components listed in this sub-recommendation can be developed and assigned to employees with finance / accounting related responsibilities for both the initial onboarding stage and to facilitate ongoing training as well. Defining the core training requirements of the financial curriculum is the initial step in defining a roadmap that will assist with training module development and work planning for additional documentation needed to support our employees. Dedicated project capacity will be needed within the Finance and HR programs during 2021-2022 to support implementation of this new learning system and development of financial curriculum.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
	Financial Policies, Procedures, and Processes - Admin Training module (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Financial Reporting Requirements - Admin Training module (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Financial References, Tools, and Resources - Admin Training module (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Fire Finance Training (annually)	Incident Finance / FEMA Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	May-22	May-22	n/a		
	Dispatch and IMT trainings - update on new processes (annually)	Incident Finance / FEMA Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	May-22	May-22	n/a		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Training modules modified to reflect any new or changed processes/procedures	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	n/a		
	Fiscal Year Operating Plan core duties updated	Fire Protection Deputy Chief	06/30/2022	●	Not Started	Fire Protection Deputy Chief	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Fire Protection Deputy Chief	06/30/2022	●	Not Started	Human Resources Analyst	n/a	n/a	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	Training module development capacity to be determined as deliverables progress to consider enhanced implementation through upcoming budget development cycles.	Assistant Deputy Director for Admin	TBD	TBD	TBD	TBD	TBD	TBD	TBD		

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #15 - Field Protection Districts Oversight

**ET Sponsor:** Deputy Director for Operations

**Due Date:** 06/30/2022

**Last Update:** 11/03/2022 v.5 | **MGO has defined this recommendation as In Progress, with no change to the risk rating.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium ODF Operations and Administrative Branches should develop and implement standardized processes and procedures for the Field Protection Districts, and assist in the implementation and continued oversight of the processes and procedures to ensure consistency in application.

**(MGO) Action Plan:**

1. Update Green Book to clearly define all fire incident business processes.
2. Prepare standardized policies, procedures, flow charts, and/or desk manuals related to finance and accounting, including implementation and oversight processes and responsible parties.

**MGO Observation:**

During our site visits to the Field Protection Districts and ODF Operations (headquarters), we noted that the Field Protection Districts appear to operate independently and lack standardized processes and procedures.

**MGO Potential Impact / Risk:**

Lack of standardized processes and procedures across the Field Protection Districts could lead to inconsistencies in finance and accounting related transactions resulting in inaccurate and/or incomplete financial information.

**ODF Management Response:**

ODF agrees with this recommendation. Policies, procedures and process documentation is a key tenet of establishing authority, responsibility and accountability among agency staff and managers. The Green Book is designed to be a field guide of fire incident business process and procedures that are carried out on incident and through the field district offices. This guide will continue to be developed and regularly revised to clearly define these incident business processes. Other fire business is centralized to ODF Headquarters and coordination work across the Operations and Administrative Branches. Those processes should be captured in agency policy and procedure, or individual employee desk manuals, instead of the Green Book. ODF will continue to revise and develop this necessary documentation of business practices. Furthermore, providing the appropriate level of training prior to season, and ongoing communication throughout fire season, across field and division leadership and staff, regarding these business processes, will ensure consistency in accountability for efficiency in performance up through the chain of command.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Review Planning				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>MILESTONES</b>											
	Inventory of employee desk manual contents within key finance positions (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	Jul-22	Jul-22	Jun-22		
	Evaluation of desk manual contents to consider establishing formal procedures (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	Jul-22	Jul-22	Jun-22		
	Defined, modernized, desk manual template for use in agency (MGO)	Senior Strategy Manager	06/30/2022	●	Not Started	Deputy Director for Administration	Jul-22	Jul-22	Jun-22		
	Timeline and expectation delivered for codifying employee desk manuals (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	Jul-22	Jul-22	Jun-22		
√	Monthly District Administrative Round Table (DART) Meetings	Assistant Deputy Director for Admin	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Example: DART Agenda Notes 2022.11.02
√	Re-established Incident Finance Committee to include incident after-action reviews of financial accounting, resolving issues, and communicating results (MGO)	Financial Services Manager	11/02/2022	●	Complete	Assistant Deputy Director for Admin	Nov-22	Nov-22	n/a		DART Agenda Notes 2022.11.02
√	Established new Incident Resource Agreement (IRA) Committee to perform seasonal after-action reviews of incident contracting practices and ensure continuous improvement (MGO)	Protection Contract Services Manager	11/04/2022	●	Complete	Protection Operations Manager	Nov-22	Nov-22	n/a		IRA Committee Charter 2022-2023, IRA AAR Survey
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	ODF Policy Cost Estimate Generation (new) (MGO)	Protection Finance Manager	06/30/2022	●	Not Started	Deputy Director for Administration	Jul-22	Jul-22	Jun-22		
	ODF Directive 1-2-7-001 Guidelines for Eligibility of Firefighting Costs for the Oregon Forest Land Protection Fund 07/01/2020 (revise from directive to policy) (MGO)	Oregon Forestland Protection Fund Administrator	06/30/2022	●	Not Started	Deputy Director for Administration	Jul-22	Jul-22	Jun-22		
	ODF Policy - Internal Controls (updated/new) (MGO)	Internal Auditor	06/30/2022	●	Not Started	Deputy Director for Administration	Jul-22	Jul-22	Jun-22		
	ODF Policy - Disbursements and Expenditures (updated/new) (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD		
	ODF Policy - Procurement (updated/new) (MGO)	Contract Services Program Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD		
√	ODF Policy - Signature Authority (updated) (MGO)	Deputy Director for Administration	12/30/2021	●	Complete	State Forester	Oct-21	Dec-21	Sep-21		ODF Policy - Delegation of Authorities
	ODF Policy - Revenues and Receivables (updated/new) (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD		
<b>ODF Procedures (list topic(s), define each)</b>											
	Cost Estimate and Cost Share Consolidation Procedures for Protection Finance and Oregon Forestland Protection Fund Administrator w/focus on systems used (MGO)	Protection Finance Manager	06/30/2022	●	In Review / Underway	Oregon Forestland Protection Fund Administrator	Jul-22	Jul-22	n/a		
√	EFCC, Operations, Administrative Joint Financial Review Procedures (MGO)	Oregon Forestland Protection Fund Administrator	01/19/2022	●	Complete	Deputy Director for Administration	Jan-22	Jan-22	n/a		Email: Large Fire Audit Plan 2021 Fire Season, Auditing the Draft Emergency Fire Claim 2022 and Attachments
	Incident AAR and Financial Review Change Management Procedures (MGO)	Protection Finance Manager	06/30/2022	●	Not Started	Oregon Forestland Protection Fund Administrator	Aug-22	Sep-22	n/a		
	Accounting procedures to be defined for implementing ODF policies listed above (TBD)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	Jul-22	Jul-22	n/a		
<b>ODF Greenbook (list sections, define action needed)</b>											
	Chapter 10 - Personnel (new) (MGO)	Incident Finance / FEMA Manager	06/30/2022	●	Being Initiated	Protection Finance Manager	Jul-22	Jul-22	n/a		AGENDA ITEM 9

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #15 - Field Protection Districts Oversight

**ET Sponsor:** Deputy Director for Operations

**Due Date:** 06/30/2022

**Last Update:** 11/03/2022 v.5 | MGO has defined this recommendation as In Progress, with no change to the risk rating. - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium ODF Operations and Administrative Branches should develop and implement standardized processes and procedures for the Field Protection Districts, and assist in the implementation and continued oversight of the processes and procedures to ensure consistency in application.

**(MGO) Action Plan:**

1. Update Green Book to clearly define all fire incident business processes.
2. Prepare standardized policies, procedures, flow charts, and/or desk manuals related to finance and accounting, including implementation and oversight processes and responsible parties.

**MGO Observation:**

During our site visits to the Field Protection Districts and ODF Operations (headquarters), we noted that the Field Protection Districts appear to operate independently and lack standardized processes and procedures.

**MGO Potential Impact / Risk:**

Lack of standardized processes and procedures across the Field Protection Districts could lead to inconsistencies in finance and accounting related transactions resulting in inaccurate and/or incomplete financial information.

**ODF Management Response:**

ODF agrees with this recommendation. Policies, procedures and process documentation is a key tenet of establishing authority, responsibility and accountability among agency staff and managers. The Green Book is designed to be a field guide of fire incident business process and procedures that are carried out on incident and through the field district offices. This guide will continue to be developed and regularly revised to clearly define these incident business processes. Other fire business is centralized to ODF Headquarters and coordination work across the Operations and Administrative Branches. Those processes should be captured in agency policy and procedure, or individual employee desk manuals, instead of the Green Book. ODF will continue to revise and develop this necessary documentation of business practices. Furthermore, providing the appropriate level of training prior to season, and ongoing communication throughout fire season, across field and division leadership and staff, regarding these business processes, will ensure consistency in accountability for efficiency in performance up through the chain of command.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Review Planning				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
	Chapter 20 - Procurement and Agreements (new) (MGO)	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	Jul-22	Jul-22	n/a		
v	Chapter 30 - Property Management (new) (MGO)	Incident Finance / FEMA Manager	09/30/2021	●	Complete	Protection Finance Manager	Jul-22	Jul-22	n/a		ODF Green Book
	Chapter 40 - Incident Business Management Coordination (review/update) (MGO)	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	Jul-22	Jul-22	n/a		
	Chapter 50 - Interagency Cooperative Relations (new) (MGO)	Incident Finance / FEMA Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	Jul-22	Jul-22	n/a		
v	Chapter 60 - Accident Investigation and Reporting (new) (MGO)	Incident Finance / FEMA Manager	09/30/2021	●	Complete	Protection Finance Manager	Jul-22	Jul-22	n/a		ODF Green Book
v	Chapter 70 - Claims and Incident Cost Recovery Collection (review/update) (MGO)	Incident Finance / FEMA Manager	09/30/2021	●	Complete	Protection Finance Manager	Jul-22	Jul-22	n/a		ODF Green Book
v	Chapter 80 - Cost Accounting and Reporting and Cost Shares (review/update) (MGO)	Protection Finance Manager	06/15/2021	●	Complete	Fire Protection Deputy Chief	Jul-21	Jul-22	n/a		ODF Green Book
	Chapter 90 - Incident Payments and Coding (review/update) (MGO)	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	Jul-22	Jul-22	n/a		
	Chapter 100 - All-Hazards Incident Business Management (new) (MGO)	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	Jul-22	Jul-22	n/a		
	Supplemental Appendices for each Chapter (review/update) (MGO)	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	Jul-22	Jul-22	n/a		
v	Updating Plan for Greenbook (review/update) (MGO)	Incident Finance / FEMA Manager	06/30/2022	●	Complete	Protection Finance Manager	Jul-22	Jul-22	n/a		ODF Green Book
	Chapters 30, 50, 60, 70, 80 reviewed again prior to Fire Season 2022 (MGO)	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	Jul-22	Jul-22	n/a		
<b>ODF Guidance or Memorandum (list sections)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>IT SYSTEM CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>COMMUNICATION PLANNING</b>											
	Coordination with agency subject matter experts for review of content as necessary	Incident Finance / FEMA Manager	06/30/2022	●	Being Initiated	Protection Finance Manager	May-22	May-22	n/a		
	Greenbook Overview and Summary of Updates - Email to All Forestry (annually)	Incident Finance / FEMA Manager	06/30/2022	●	Being Initiated	Protection Finance Manager	May-22	May-22	n/a		
<b>TRAINING NEEDS</b>											
	Fire Finance Training (annually)	Incident Finance / FEMA Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	May-22	May-22	n/a		
	Dispatch and IMT trainings - update on new processes (annually)	Incident Finance / FEMA Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	May-22	May-22	n/a		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Incident Finance Training modules updated (annually)	Incident Finance / FEMA Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	May-22	May-22	n/a		
	Greenbook updated (annually)	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	May-22	May-22	n/a		
	Protection Fiscal Year Operating Plan core duties updated	Fire Protection Deputy Chief	06/30/2022	●	Not Started	Fire Protection Deputy Chief	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Fire Protection Deputy Chief	06/30/2022	●	Not Started	Human Resources Analyst	n/a	n/a	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #15 - Field Protection Districts Oversight

**ET Sponsor:** Deputy Director for Operations

**Due Date:** 06/30/2022

**Last Update:** 11/03/2022 v.5 | **MGO has defined this recommendation as In Progress, with no change to the risk rating.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** **MGO Recommendation:**

Medium ODF Operations and Administrative Branches should develop and implement standardized processes and procedures for the Field Protection Districts, and assist in the implementation and continued oversight of the processes and procedures to ensure consistency in application.

**(MGO) Action Plan:**

1. Update Green Book to clearly define all fire incident business processes.
2. Prepare standardized policies, procedures, flow charts, and/ or desk manuals related to finance and accounting, including implementation and oversight processes and responsible parties.

**MGO Observation:**

During our site visits to the Field Protection Districts and ODF Operations (headquarters), we noted that the Field Protection Districts appear to operate independently and lack standardized processes and procedures.

**MGO Potential Impact / Risk:**

Lack of standardized processes and procedures across the Field Protection Districts could lead to inconsistencies in finance and accounting related transactions resulting in inaccurate and/or incomplete financial information.

**ODF Management Response:**

ODF agrees with this recommendation. Policies, procedures and process documentation is a key tenet of establishing authority, responsibility and accountability among agency staff and managers. The Green Book is designed to be a field guide of fire incident business process and procedures that are carried out on incident and through the field district offices. This guide will continue to be developed and regularly revised to clearly define these incident business processes. Other fire business is centralized to ODF Headquarters and coordination work across the Operations and Administrative Branches. Those processes should be captured in agency policy and procedure, or individual employee desk manuals, instead of the Green Book. ODF will continue to revise and develop this necessary documentation of business practices. Furthermore, providing the appropriate level of training prior to season, and ongoing communication throughout fire season, across field and division leadership and staff, regarding these business processes, will ensure consistency in accountability for efficiency in performance up through the chain of command.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Review Planning				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	

Status Legend:	
<span style="color: gray;">●</span>	Not Started
<span style="color: red;">●</span>	Being Initiated
<span style="color: orange;">●</span>	In Review / Underway
<span style="color: green;">●</span>	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #16 - Board of Forestry Oversight

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 11/03/2022 v.5 | **MGO has defined this recommendation as Implemented, with the risk rating reduced to Low.** - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per Formalized policies and procedures should be established by the BOF related to financial oversight of ODF, including clearly defining the reporting requirements of ODF to the BOF.

MGO  
04/2022  
update;  
**Medium-**

**(MGO) Action Plan:**

BOF should implement a formal policy regarding their financial oversight of ODF. Additionally, clearly identify a set of standard reports which ODF should provide to the BOF and Forestry Finance Oversight Committee on an ongoing basis, such as:

- AR Aging
- AP Aging
- Cash flow projections
- Exception report summaries
- District fiscal budgets to actual
- District fiscal budget to the bi-annual budget
- Overall ODF agency bi-annual budget to actuals

**MGO Observation:**

Based on review of the BOF meeting minutes and respective bylaws, the BOF has a statutory responsibility to oversee the expenditures incurred by ODF, however, the reporting of finance related activities to the BOF is limited and inconsistent.

**MGO Potential Impact / Risk:**

Insufficient reporting of financial information to the BOF or the Forestry Finance Oversight Committee could result in lack of adequate oversight and transparency relative to the overall financial position of the agency.

**ODF Management Response:**

ODF agrees with this recommendation. The Board of Forestry (BOF) does have statutory responsibility to oversee the expenditures incurred under the statutes of their authority. ODF is committed to providing regular financial updates to the Board and has incorporated that work into the Board's Administrative Work Plan. ODF has been actively defining a set of standardized reports and consistent delivery timeframes to inform the Board and other required parties. As the deliverables of this process are further developed with the Board, a formalized policy and procedure can be presented for Board review and approval to codify their oversight responsibilities in agency business practices.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>MILESTONES</b>											
√	Draft 21-22 BOF Administrative Work Plan with new topic and timeline for Board Financial Oversight Policy Development considered at October planning retreat. Planning discussion includes review of existing financial dashboard processes. (MGO)	State Forester and Deputy Director for Administration	10/31/2021	●	Complete	Board of Forestry	n/a	Sep-21	Sep-21	Oct-21	BOF October '21
√	21-22 BOF Administrative Work Plan presented for Board of Forestry review	State Forester and Deputy Director for Administration	01/05/2022	●	Complete	Board of Forestry	n/a	n/a	Dec-21	Jan-22	BOF January '22 Item 4 Att. 7
√	21-22 BOF Administrative Work Plan presented for Board of Forestry approval	State Forester and Deputy Director for Administration	03/09/2022	●	Complete	Board of Forestry	n/a	n/a	Feb-22	Mar-22	BOF March '22 Item H Att. 6
√	Standardized reports identified for review and oversight by the Board of Forestry (MGO)	State Forester and Deputy Director for Administration	08/01/2022	●	Complete	Board of Forestry	n/a	n/a	n/a	Jan-22	BOF January '22 Item 9 Att. 1, ODF Monthly Financial Condition Report
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
√	Board of Forestry Financial Oversight Policy (MGO)	State Forester	04/12/2022	●	Complete	Board of Forestry	Apr-22	Apr-22	Apr-22	Mar-22	ODF Policy - Financial Oversight of the Board of Forestry
<b>ODF Procedures (list topic(s), define each)</b>											
	Procedures for Financial Reporting to the Board of Forestry	Financial Services Manager	TBD	●	Being Initiated	Deputy Director for Administration	TBD	TBD	TBD		
<b>ODF Greenbook (list sections, define action needed)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Guidance or Memorandum (list sections)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>IT SYSTEM CONSIDERATIONS</b>											
	Board of Forestry Reports integrated with OFRS Reporting Interface	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>COMMUNICATION PLANNING</b>											
	Communicate policy and procedures to impacted personnel and supervisors	Deputy Director for Administration	05/05/2022	●	In Review / Underway	State Forester	TBD	TBD	TBD		Email: Policy Review by Admin Managers 03/21/22, Email: All Forestry - New Policy
<b>TRAINING NEEDS</b>											
	New Board policy integrated into Board Member Orientation package	Board Administrator	TBD	●	Being Initiated	Deputy Director for Administration	TBD	TBD	TBD		

**MGO Recommendation # and Title:** #16 - Board of Forestry Oversight

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 11/03/2022 v.5 | **MGO has defined this recommendation as Implemented, with the risk rating reduced to Low.** - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 04/2022 update; ~~Medium~~  
 Formalized policies and procedures should be established by the BOF related to financial oversight of ODF, including clearly defining the reporting requirements of ODF to the BOF.

**(MGO) Action Plan:**

BOF should implement a formal policy regarding their financial oversight of ODF. Additionally, clearly identify a set of standard reports which ODF should provide to the BOF and Forestry Finance Oversight Committee on an ongoing basis, such as:

- AR Aging
- AP Aging
- Cash flow projections
- Exception report summaries
- District fiscal budgets to actual
- District fiscal budget to the bi-annual budget
- Overall ODF agency bi-annual budget to actuals

**MGO Observation:**

Based on review of the BOF meeting minutes and respective bylaws, the BOF has a statutory responsibility to oversee the expenditures incurred by ODF, however, the reporting of finance related activities to the BOF is limited and inconsistent.

**MGO Potential Impact / Risk:**

Insufficient reporting of financial information to the BOF or the Forestry Finance Oversight Committee could result in lack of adequate oversight and transparency relative to the overall financial position of the agency.

**ODF Management Response:**

ODF agrees with this recommendation. The Board of Forestry (BOF) does have statutory responsibility to oversee the expenditures incurred under the statutes of their authority. ODF is committed to providing regular financial updates to the Board and has incorporated that work into the Board's Administrative Work Plan. ODF has been actively defining a set of standardized reports and consistent delivery timeframes to inform the Board and other required parties. As the deliverables of this process are further developed with the Board, a formalized policy and procedure can be presented for Board review and approval to codify their oversight responsibilities in agency business practices.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Review and update policy/procedures to meet changing needs	State Forester	TBD	●	Not Started	Board of Forestry	n/a	n/a	n/a		
	Administrative Branch Fiscal Year Operating Plan core duties updated	Assistant Deputy Director for Admin	TBD	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Assistant Deputy Director for Admin	TBD	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #17 - District Finance Accounting Oversight

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 12/31/2021

**Last Update:** 11/03/2022 v.5 | **MGO has defined this recommendation as In Progress, with no change to the risk rating.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating: MGO Recommendation:**

Medium The ODF Administrative Branch should establish policies and procedures related to oversight of finance/ accounting functions within the Field Protection Districts. The policies and procedures should include, but not be limited to:

1. Definition of reporting lines from the Field Protection Districts to the ODF Administrative Branch.
2. Identification of reporting requirements and key financial metrics from the Field Protection Districts to the ODF Administrative Branch.
3. Ongoing monitoring of key financial metrics within the Field Protection Districts.

In addition, the ODF Executive Team, with the ODF Operations and Administrative Branches, should set a clear "tone at the top" with respect to financial accountability within the Field Protection Districts.

**(MGO) Action Plan:**

1. Define the reporting lines from the Field Protection Districts to the ODF Administrative Branch.
2. Identify reporting requirements for the Field Protection Districts to the ODF Administrative Branch as related to finance/ accounting.
3. Update current policies and procedures to define reporting lines, reporting requirements, and ongoing monitoring from the Field Protection Districts to the ODF Administrative Branch.
4. Establish on-going review procedures of key financial metrics at the Field Protection District level by the ODF Administrative Branch. Metrics should include but are not limited to:
  - A/R and A/P agings
  - Incidents with open finance items by fiscal year and type (i.e. cost share, responsible party, etc.)
  - % complete of cost share reconciliation process (i.e. estimate to actual for open incidents)
  - % complete of co-op reconciliation process for each open incident
  - Number of cost share incidents open, settled and closed
  - Estimated payable invoices still outstanding with federal partners (ex. BLM, USFS)
  - Open purchase orders

**MGO Observation:**

Field Protection Districts operate with limited oversight as related to finance and accounting, due to the reporting structure in place. The current organizational structure does not include Field Protection Districts reporting to the ODF Administrative Branch, who is responsible for ODF's finance and accounting activities.

**MGO Potential Impact / Risk:**

Lack of oversight of the Field Protection Districts as related to finance and accounting could result in inaccurate and incomplete financial data or delays in identification of errors in financial reporting or poor financial performance.

**ODF Management Response:**

ODF agrees with the recommendation. A focused and prioritized approach would work best in order to achieve the recommended process improvements. The "clear tone" is set by the State Forester and implemented jointly by the Deputies through their chains of command. ODF will develop an organization chart which clearly shows the flow of accountability from District, to Area, to Division, to Leadership. The identified reporting requirements and financial metrics listed in the MAP were actively embedded into agency business practices. The use of weekly (or other) fire finance meetings which include field and division leadership ensure alignment on progress and process. ODF will continue to revise and develop policies and procedure that capture these improved business practices while clearly defining roles and responsibilities relative to financial reporting needs.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>MILESTONES</b>											
√	Expectations for ODF Executive Team, Operations, Administration, and Field Protection Districts with respect to financial accountability and MGO Recommendations (MGO)	State Forester	Done	●	Complete	Board of Forestry	Jan-20	Jan-21	Jul-20		Multiple forums
√	Organization Chart defining financial reporting lines to Administrative Branch (MGO)	Assistant Deputy Director for Admin	06/30/2022	●	Complete	Deputy Director for Administration	Nov-21	Dec-21	Oct-21		Org Chart - ODF Administrative Branch, Email: Chase w/Organizational Spotlight
√	Monthly District Administrative Round Table (DART) Meetings	Assistant Deputy Director for Admin	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Example: DART Agenda Notes 2022.11.02
√	Redefined workloads and oversight process (Examples: Quarterly Distribution to Counties for Timber Sales, Program Accountant's oversight of financial reports) (MGO)	Financial Services Manager	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Email: Chase providing background on new roles and responsibilities
√	Cost Share Tracker developed (MGO)	Protection Finance Manager	05/17/2022	●	Complete	Deputy Fire Protection Chief	n/a	n/a	n/a		Cost Share Tracker
√	Outstanding Assets & Liabilities Tracker (MGO)	Protection Finance Manager	06/23/2021	●	Complete	Deputy Director for Administration	Jun-21	n/a	n/a		Outstanding Assets & Liabilities Tracker
√	Co-op Tracker developed (MGO)	Protection Finance Manager	06/23/2021	●	Complete	Deputy Fire Protection Chief	Jun-21	n/a	n/a		Outstanding Assets & Liabilities Tracker
√	Active Incident Tracker developed (MGO)	Protection Finance Manager	12/31/2021	●	Complete	Deputy Fire Protection Chief	Jan-22	n/a	n/a		Active Incident Tracker
√	AR/AP Tracker for external partners (MGO)	Protection Finance Manager	12/31/2021	●	Complete	Deputy Fire Protection Chief	Jan-22	n/a	n/a		AR/AP Tracker for Aging
	Field reporting requirements defined and integrated into policies/procedures (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	Jan-22	n/a	n/a		Outstanding Assets & Liabilities Tracker Instructions
	Metrics for A/R and A/P agings (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	Jan-22	n/a	n/a		
	Metrics for incidents with open finance items by fiscal year and type (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	Jan-22	n/a	n/a		
	Metrics for completed percentage of cost share reconciliations (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	Jan-22	n/a	n/a		
	Metrics for completed percentage of co-op reconciliations (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	Jan-22	n/a	n/a		
	Metrics for number of cost shares open, settled, or closed (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	Jan-22	n/a	n/a		
	Metrics for outstanding payable invoices w/external partners (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	Jan-22	n/a	n/a		

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #17 - District Finance Accounting Oversight

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 12/31/2021

**Last Update:** 11/03/2022 v.5 | **MGO has defined this recommendation as In Progress, with no change to the risk rating.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating: MGO Recommendation:**

**Medium** The ODF Administrative Branch should establish policies and procedures related to oversight of finance/ accounting functions within the Field Protection Districts. The policies and procedures should include, but not be limited to:

1. Definition of reporting lines from the Field Protection Districts to the ODF Administrative Branch.
2. Identification of reporting requirements and key financial metrics from the Field Protection Districts to the ODF Administrative Branch.
3. Ongoing monitoring of key financial metrics within the Field Protection Districts.

In addition, the ODF Executive Team, with the ODF Operations and Administrative Branches, should set a clear "tone at the top" with respect to financial accountability within the Field Protection Districts.

**(MGO) Action Plan:**

1. Define the reporting lines from the Field Protection Districts to the ODF Administrative Branch.
2. Identify reporting requirements for the Field Protection Districts to the ODF Administrative Branch as related to finance/ accounting.
3. Update current policies and procedures to define reporting lines, reporting requirements, and ongoing monitoring from the Field Protection Districts to the ODF Administrative Branch.
4. Establish on-going review procedures of key financial metrics at the Field Protection District level by the ODF Administrative Branch. Metrics should include but are not limited to:
  - A/R and A/P agings
  - Incidents with open finance items by fiscal year and type (i.e. cost share, responsible party, etc.)
  - % complete of cost share reconciliation process (i.e. estimate to actual for open incidents)
  - % complete of co-op reconciliation process for each open incident
  - Number of cost share incidents open, settled and closed
  - Estimated payable invoices still outstanding with federal partners (ex. BLM, USFS)
  - Open purchase orders

**MGO Observation:**

Field Protection Districts operate with limited oversight as related to finance and accounting, due to the reporting structure in place. The current organizational structure does not include Field Protection Districts reporting to the ODF Administrative Branch, who is responsible for ODF's finance and accounting activities.

**MGO Potential Impact / Risk:**

Lack of oversight of the Field Protection Districts as related to finance and accounting could result in inaccurate and incomplete financial data or delays in identification of errors in financial reporting or poor financial performance.

**ODF Management Response:**

ODF agrees with the recommendation. A focused and prioritized approach would work best in order to achieve the recommended process improvements. The "clear tone" is set by the State Forester and implemented jointly by the Deputies through their chains of command. ODF will develop an organization chart which clearly shows the flow of accountability from District, to Area, to Division, to Leadership. The identified reporting requirements and financial metrics listed in the MAP were actively embedded into agency business practices. The use of weekly (or other) fire finance meetings which include field and division leadership ensure alignment on progress and process. ODF will continue to revise and develop policies and procedure that capture these improved business practices while clearly defining roles and responsibilities relative to financial reporting needs.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	ODF Policy - Organization and Position Management (MGO)	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	ODF Policy - Disbursements and Expenditures (new) (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD		
	ODF Policy - Accounting for Revenues and Receivables (new) (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD		
	ODF Policy - Procurement (new) (MGO)	Contract Services Program Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD		
	ODF Policy - Internal Controls (new) (MGO)	Internal Auditor	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>ODF Procedures (list topic(s), define each)</b>											
√	AR/AP aging meeting Procedures (MGO)	Financial Services Manager	12/30/2021	●	Complete	Assistant Deputy Director for Admin	n/a	n/a	n/a		ODF Procedure - Accounts Receivable Collections on Federal Cost Shares and AR/AP Aging Meeting
√	Cost Share Tracker Updating Procedure for Protection Finance Manager (MGO)	Protection Finance Manager	12/30/2021	●	Complete	Fire Protection Deputy Chief	n/a	n/a	n/a		ODF Procedure - Cost Share Tracking
√	Outstanding Assets & Liabilities Tracker Updating Procedure (MGO)	Protection Finance Manager	06/30/2022	●	Complete	Fire Protection Deputy Chief	Jan-22	n/a	n/a		Procedure/instructions for updating is first tab on tracker.
√	Co-op Tracker Updating Procedure (MGO)	n/a	n/a	n/a	n/a	Fire Protection Deputy Chief	Jan-22	n/a	n/a		n/a - combined with Outstanding Assets & Liabilities Tracker
	Active Incident Tracker Updating Procedure (MGO)	Protection Finance Manager	06/30/2022	●	Not Started	Fire Protection Deputy Chief	Jan-22	n/a	n/a		
	Financial Metrics Review Procedures (MGO)	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	Jan-22	n/a	n/a		
<b>ODF Greenbook (list sections, define action needed)</b>											
√	Chapter 80 - Cost Share Field Procedures - updated w/ current template, terms, guidance, expectations for interdepartmental communications, timing, roles (MGO)	Protection Finance Manager	06/15/2021	●	Complete	Fire Protection Deputy Chief	Jul-21	n/a	n/a		ODF Green Book
	Chapter 50 - Interagency Cooperative Relations (new) (MGO)	Incident Finance / FEMA Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	n/a	n/a	n/a		
<b>ODF Guidance or Memorandum (list sections)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a



# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #17 - District Finance Accounting Oversight

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 12/31/2021

**Last Update:** 11/03/2022 v.5 | **MGO has defined this recommendation as In Progress, with no change to the risk rating.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating: MGO Recommendation:**

Medium The ODF Administrative Branch should establish policies and procedures related to oversight of finance/ accounting functions within the Field Protection Districts. The policies and procedures should include, but not be limited to:

1. Definition of reporting lines from the Field Protection Districts to the ODF Administrative Branch.
2. Identification of reporting requirements and key financial metrics from the Field Protection Districts to the ODF Administrative Branch.
3. Ongoing monitoring of key financial metrics within the Field Protection Districts.

In addition, the ODF Executive Team, with the ODF Operations and Administrative Branches, should set a clear "tone at the top" with respect to financial accountability within the Field Protection Districts.

**(MGO) Action Plan:**

1. Define the reporting lines from the Field Protection Districts to the ODF Administrative Branch.
2. Identify reporting requirements for the Field Protection Districts to the ODF Administrative Branch as related to finance/ accounting.
3. Update current policies and procedures to define reporting lines, reporting requirements, and ongoing monitoring from the Field Protection Districts to the ODF Administrative Branch.
4. Establish on-going review procedures of key financial metrics at the Field Protection District level by the ODF Administrative Branch. Metrics should include but are not limited to:
  - A/R and A/P agings
  - Incidents with open finance items by fiscal year and type (i.e. cost share, responsible party, etc.)
  - % complete of cost share reconciliation process (i.e. estimate to actual for open incidents)
  - % complete of co-op reconciliation process for each open incident
  - Number of cost share incidents open, settled and closed
  - Estimated payable invoices still outstanding with federal partners (ex. BLM, USFS)
  - Open purchase orders

**MGO Observation:**

Field Protection Districts operate with limited oversight as related to finance and accounting, due to the reporting structure in place. The current organizational structure does not include Field Protection Districts reporting to the ODF Administrative Branch, who is responsible for ODF's finance and accounting activities.

**MGO Potential Impact / Risk:**

Lack of oversight of the Field Protection Districts as related to finance and accounting could result in inaccurate and incomplete financial data or delays in identification of errors in financial reporting or poor financial performance.

**ODF Management Response:**

ODF agrees with the recommendation. A focused and prioritized approach would work best in order to achieve the recommended process improvements. The "clear tone" is set by the State Forester and implemented jointly by the Deputies through their chains of command. ODF will develop an organization chart which clearly shows the flow of accountability from District, to Area, to Division, to Leadership. The identified reporting requirements and financial metrics listed in the MAP were actively embedded into agency business practices. The use of weekly (or other) fire finance meetings which include field and division leadership ensure alignment on progress and process. ODF will continue to revise and develop policies and procedure that capture these improved business practices while clearly defining roles and responsibilities relative to financial reporting needs.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>IT SYSTEM CONSIDERATIONS</b>											
	Technical requirements for incident finance tracker application defined, if desired	Protection Finance Manager	Fall	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Project formulated for prioritizing within internal application development capacity	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Application development and testing for incident finance tracker	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Incident Finance Tracker application deployment	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Procedures for updating Incident Finance Tracker revised for new application	Protection Finance Manager	TBD	●	Not Started	Fire Protection Deputy Chief	TBD	TBD	TBD		
	Interface developed for trackers and metrics to feed into OFRS application	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>COMMUNICATION PLANNING</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>TRAINING NEEDS</b>											
	Fire Finance Training (annually)	Incident Finance / FEMA Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	May-22	May-22	n/a		
	Dispatch and IMT trainings - update on new processes (annually)	Incident Finance / FEMA Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	May-22	May-22	n/a		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Training modules modified to reflect any new or changed processes/procedures	Incident Finance / FEMA Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	May-22	May-22	n/a		
	Protection Fiscal Year Operating Plan core duties updated	Fire Protection Deputy Chief	06/30/2022	●	Not Started	Fire Protection Deputy Chief	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Fire Protection Deputy Chief	06/30/2022	●	Not Started	Human Resources Analyst	n/a	n/a	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #18 - Change Management (Incident Finance Audits)

**ET Sponsor:** Fire Protection Chief

**Due Date:** 06/30/2022

**Last Update:** 11/04/2022 v.5 | **MGO has defined this recommendation as In Progress, with no change to the risk rating.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium Financial data by incident should be reviewed by appropriate personnel, including the ODF Operations and Administrative Branches and key finance and accounting personnel within the Field Protection Districts, on an ongoing and timely basis. Changes in finance and accounting processes and procedures should be properly documented through updates in policy or procedure documents and communicated timely.

**(MGO) Action Plan:**

Establish a financial data/ results review by incident and/ or overall fire season and identify the appropriate personnel to attend the respective reviews. Identify the financial data/ metrics to be reviewed and a change management process for any adjustments made to finance/ accounting policies or procedures resulting from the review.

**MGO Observation:**

While financial data is reviewed subsequent to the end of the fire season, the review does not extend beyond surface-level financial data to include consideration of reasonableness and other decision processes. The field audits conducted by the EFCC and the Fire Protection Division are duplicative. Changes in finance and accounting policies and procedures resulting from the reviews and audits are not communicated to the Field Protection Districts consistently or on a timely basis.

**MGO Potential Impact / Risk:**

Lack of timely review of incident financial data and communication of changes to policies and procedures related to finance and accounting could result in inefficiencies, inaccurate and/ or incomplete financial data or a lack of financial accountability within the Field Protection Districts.

**ODF Management Response:**

ODF agrees with this recommendation. EFCC and the Division are building new efficiency in their processes by establishing joint audits this coming spring where they will review all eligible fire costs and incident findings will further inform business practices and promote financial accountability. Auditing metrics are defined in our business practices; however, the change management process for policy/procedure adjustments resulting from the findings and review have not been codified in formal procedure. Implementation of a more extensive review that includes results beyond surface-level financial data to include consideration of reasonableness and other decision processes would be more difficult to implement and would require significantly more time and capacity than currently stated, especially when evaluating how an incident's operational objectives or regional factors may have influenced financial outcomes and where those lessons learned could be implemented in agency business practices.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
✓	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>MILESTONES</b>											
✓	Combine EFCC and Protective Division incident finance audit processes (MGO)	Protection Finance Manager	05/01/2021	●	Complete	Oregon Forestland Protection Fund Administrator	n/a	n/a	n/a		
✓	Audit criteria updated for supporting documentation, personnel, and review timelines (MGO)	Protection Finance Manager	01/19/2022	●	Complete	Oregon Forestland Protection Fund Administrator	Aug-22	Sep-22	n/a		Email: Large Fire Audit Plan 2021 Fire Season, Auditing the Draft Emergency Fire Claim 2022 and Attachments
✓	Re-established Incident Finance Committee to include incident after-action reviews of financial accounting, resolving issues, and communicating results (MGO)	Financial Services Manager	11/02/2022	●	Complete	Assistant Deputy Director for Admin	Nov-22	Nov-22	n/a		DART Agenda Notes 2022.11.02
✓	Established new Incident Resource Agreement (IRA) Committee to perform seasonal after-action reviews of incident contracting practices and ensure continuous improvement (MGO)	Protection Contract Services Manager	11/04/2022	●	Complete	Protection Operations Manager	Nov-22	Nov-22	n/a		IRA Committee Charter 2022-2023, IRA AAR Survey
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	ODF Directive 0-2-3-201 Internal Controls - General Overview rescinded	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	Jul-22	Jul-22	Jun-22		
	ODF Policy - Internal Controls (new)	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	Jul-22	Jul-22	Jun-22		
	ODF Policy - Disbursements and Expenditures (new)	Financial Services Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD		
<b>ODF Procedures (list topic(s), define each)</b>											
✓	EFCC, Operations, Administrative Joint Financial Review Procedures (MGO)	Oregon Forestland Protection Fund Administrator	01/19/2022	●	Complete	Deputy Director for Administration	Jan-22	Jan-22	n/a		Email: Large Fire Audit Plan 2021 Fire Season, Auditing the Draft Emergency Fire Claim 2022 and Attachments
	EFCC Emergency Fire Claim Procedures updated, if necessary	Oregon Forestland Protection Fund Administrator	06/30/2022	●	Not Started	Deputy Director for Administration	Aug-22	Sep-22	n/a		
	Incident AAR and Financial Review Change Management Procedures (MGO)	Protection Finance Manager	06/30/2022	●	Not Started	Oregon Forestland Protection Fund Administrator	Aug-22	Sep-22	n/a		
<b>ODF Greenbook (list sections, define action needed)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Guidance or Memorandum (list sections)</b>											
✓	Lessons Learned from 2020 Financial Review (MGO)	Protection Finance Manager	08/01/2021	●	Complete	Oregon Forestland Protection Fund Administrator	Aug-21	Aug-21	n/a		2020 Lessons Learned from Large Fire Audits (Email 06/15/21)
✓	EFC Audit Prep and Guidelines updated, if necessary	Protection Finance Manager	01/19/2022	●	Complete	Oregon Forestland Protection Fund Administrator	Aug-21	Aug-21	n/a		Email: Large Fire Audit Plan 2021 Fire Season, Auditing the Draft Emergency Fire Claim 2022 and Attachments

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #18 - Change Management (Incident Finance Audits)

**ET Sponsor:** Fire Protection Chief

**Due Date:** 06/30/2022

**Last Update:** 11/04/2022 v.5 | **MGO has defined this recommendation as In Progress, with no change to the risk rating.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium Financial data by incident should be reviewed by appropriate personnel, including the ODF Operations and Administrative Branches and key finance and accounting personnel within the Field Protection Districts, on an ongoing and timely basis. Changes in finance and accounting processes and procedures should be properly documented through updates in policy or procedure documents and communicated timely.

**(MGO) Action Plan:**

Establish a financial data/ results review by incident and/ or overall fire season and identify the appropriate personnel to attend the respective reviews. Identify the financial data/ metrics to be reviewed and a change management process for any adjustments made to finance/ accounting policies or procedures resulting from the review.

**MGO Observation:**

While financial data is reviewed subsequent to the end of the fire season, the review does not extend beyond surface-level financial data to include consideration of reasonableness and other decision processes. The field audits conducted by the EFCC and the Fire Protection Division are duplicative. Changes in finance and accounting policies and procedures resulting from the reviews and audits are not communicated to the Field Protection Districts consistently or on a timely basis.

**MGO Potential Impact / Risk:**

Lack of timely review of incident financial data and communication of changes to policies and procedures related to finance and accounting could result in inefficiencies, inaccurate and/ or incomplete financial data or a lack of financial accountability within the Field Protection Districts.

**ODF Management Response:**

ODF agrees with this recommendation. EFCC and the Division are building new efficiency in their processes by establishing joint audits this coming spring where they will review all eligible fire costs and incident findings will further inform business practices and promote financial accountability. Auditing metrics are defined in our business practices; however, the change management process for policy/procedure adjustments resulting from the findings and review have not been codified in formal procedure. Implementation of a more extensive review that includes results beyond surface-level financial data to include consideration of reasonableness and other decision processes would be more difficult to implement and would require significantly more time and capacity than currently stated, especially when evaluating how an incident's operational objectives or regional factors may have influenced financial outcomes and where those lessons learned could be implemented in agency business practices.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>IT SYSTEM CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>COMMUNICATION PLANNING</b>											
	Communicate changes to audit process and expectations resulting from recommendation implementation in advance of first audit under new process, to include best practices for documentation and retention.	Protection Finance Manager	06/30/2022	●	In Review / Underway	Oregon Forestland Protection Fund Administrator	TBD	TBD	TBD		
<b>TRAINING NEEDS</b>											
	Fire Finance Training (annually) - Auditing and Emergency Fire Claim modules updated (MGO)	Incident Finance / FEMA Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	May-22	May-22	n/a		
	Dispatch and IMT trainings - update on new processes (annually)	Incident Finance / FEMA Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	May-22	May-22	n/a		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Training modules modified to reflect any new or changed processes/procedures	Incident Finance / FEMA Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	May-22	May-22	n/a		
	Protection Fiscal Year Operating Plan core duties updated	Fire Protection Deputy Chief	06/30/2022	●	Not Started	Fire Protection Deputy Chief	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Fire Protection Deputy Chief	06/30/2022	●	Not Started	Human Resources Analyst	n/a	n/a	n/a		
	Documentation review of all AAR and financial review findings, communications, and use of new change management procedures to update policy or procedures (annually) (MGO)	Protection Finance Manager	06/30/2023	●	Not Started	Deputy Fire Protection Chief	n/a	n/a	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
v	MGO recommendations incorporated into annual risk assessment	Internal Auditor	10/31/2021	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		ODF Risk Assessment
	Assessment of review methodologies to evaluate reasonableness and decision-making	External Consultant / TBD	06/30/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #19 - Invoicing  
**ET Sponsor:** Deputy Director for Administration  
**Due Date:** 12/31/2021  
**Last Update:** 11/04/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium The ODF Administrative Branch should establish policies and procedures related to invoice generation including limiting the ability to generate invoices to the ODF Administrative Branch.

**(MGO) Action Plan:**

Develop and implement policies and procedures related to invoice generation. The policies and procedures should include the following: (1) authority and approval limits by job position, (2) required supporting documentation to be provided to the ODF Administrative Branch, and (2) required timeframes for submission of supporting documentation.

Note: This should be addressed with the implementation of Sage 300.

**MGO Observation:**

The current process to generate certain invoices within the Field Protection Districts is manual (Word document) and limited or no supporting documentation is provided to the ODF Administrative Branch prior to receiving an invoice number. Furthermore, there are no formally documented policies related to submission of supporting documentation and invoices from the Field Protection Districts to the ODF Administrative Branch.

**MGO Potential Impact / Risk:**

The manual process to generate invoices and lack of supporting documentation could result in inaccurate or incomplete accounts receivable balances.

**ODF Management Response:**

ODF agrees with this recommendation. When the Sage300 AR system is implemented, the field will be submitting their invoices through that system. After they post their invoice batch, they will scan and send the supporting documentation along with an invoice cover sheet. This sheet will require the review (signature) by someone with authority to approve invoices. The expectation is the field submits the supporting documentation along with invoice cover sheet in a reasonable timeframe (3-5 days). Initial guidance has been developed and shared with the field related to this business process. Follow-up will include formal codification in agency policy and procedure.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>MILESTONES</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	ODF Directive 0-2-3-240 Accounting for Revenue, Receivable Transactions Rescinded	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	ODF Directive 0-2-3-204 Internal Controls Over Revenues and Receivables Rescinded	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	ODF Policy - Accounts Receivable (AR) (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Roles defined for ODF Administration and Operations for recording AR/Revenue (MGO)	Financial Services, Operating Programs	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Updated policy includes defined responsibilities for ODF Admin and Operations (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD		
√	ODF Policy - Signature Authority (MGO)	Deputy Director for Administration	12/30/2021	●	Complete	State Forester	Oct-21	Dec-21	Sep-21		ODF Policy - Delegation of Authorities
<b>ODF Procedures (list topic(s), define each)</b>											
	Invoicing and Recording Accounts Receivable (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	n/a	n/a		
	Invoicing process includes supporting documentation and timelines (MGO)	Financial Services Manager	06/30/2022	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	n/a	n/a		
<b>ODF Greenbook (list sections, define action needed)</b>											
	Chapter 70 - Claims and Incident Cost Recovery Collection revised to integrate new Accounts Receivable policies and procedures (MGO)	Incident Finance / FEMA Manager	06/30/2022	●	Not Started	Protection Finance Manager	TBD	n/a	n/a	n/a	n/a
<b>ODF Guidance or Memorandum (list sections)</b>											
√	Sage Guidance and Instructional Training Videos	Financial Services Manager	06/29/2021	●	Complete	Assistant Deputy Director for Admin	Jul-21	Jul-21	n/a		Sage 300 Training Videos, Job Aids, and User Guides
<b>IT SYSTEM CONSIDERATIONS</b>											
√	Sage AR deployed as only system for invoicing, removing manual process (MGO)	Financial Services Manager	06/29/2021	●	Complete	Assistant Deputy Director for Admin	Jul-21	Jul-21	n/a		Sage 300 Training Videos, Job Aids, and User Guides
	Evaluate interface capabilities with other systems (WALT, DirectBill, Smoke Management, MotorPool/Comms) coordinating with operating divisions	Admin Modernization Program	TBD	●	Being Initiated	Deputy Director for Administration	TBD	TBD	TBD		
	Evaluate interface capabilities with future document management system	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>COMMUNICATION PLANNING</b>											
	Communicate procedural changes to impacted personnel and supervisors	Deputy Director for Administration	06/30/2022	●	Being Initiated	Public Affairs Manager	TBD	TBD	TBD		AGENDA ITEM 9

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #19 - Invoicing

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 12/31/2021

**Last Update:** 11/04/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating: MGO Recommendation:**

Medium The ODF Administrative Branch should establish policies and procedures related to invoice generation including limiting the ability to generate invoices to the ODF Administrative Branch.

**(MGO) Action Plan:**

Develop and implement policies and procedures related to invoice generation. The policies and procedures should include the following: (1) authority and approval limits by job position, (2) required supporting documentation to be provided to the ODF Administrative Branch, and (2) required timeframes for submission of supporting documentation.

Note: This should be addressed with the implementation of Sage 300.

**MGO Observation:**

The current process to generate certain invoices within the Field Protection Districts is manual (Word document) and limited or no supporting documentation is provided to the ODF Administrative Branch prior to receiving an invoice number. Furthermore, there are no formally documented policies related to submission of supporting documentation and invoices from the Field Protection Districts to the ODF Administrative Branch.

**MGO Potential Impact / Risk:**

The manual process to generate invoices and lack of supporting documentation could result in inaccurate or incomplete accounts receivable balances.

**ODF Management Response:**

ODF agrees with this recommendation. When the Sage300 AR system is implemented, the field will be submitting their invoices through that system. After they post their invoice batch, they will scan and send the supporting documentation along with an invoice cover sheet. This sheet will require the review (signature) by someone with authority to approve invoices. The expectation is the field submits the supporting documentation along with invoice cover sheet in a reasonable timeframe (3-5 days). Initial guidance has been developed and shared with the field related to this business process. Follow-up will include formal codification in agency policy and procedure.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>TRAINING NEEDS</b>											
	Policy and procedures as part of Sage training and updates	Financial Services Manager	06/30/2022	<span style="color: red;">●</span>	Being Initiated	Assistant Deputy Director for Admin	TBD	TBD	n/a		
	Collection policies and procedures for those responsible for collections	Financial Services Manager	06/30/2022	<span style="color: grey;">●</span>	Not Started	Assistant Deputy Director for Admin	TBD	TBD	n/a		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Invoicing Procedures reviewed (annually)	Financial Services Manager	06/30/2022	<span style="color: grey;">●</span>	Not Started	Assistant Deputy Director for Admin	TBD	TBD	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Status Legend:	
<span style="color: grey;">●</span>	Not Started
<span style="color: red;">●</span>	Being Initiated
<span style="color: orange;">●</span>	In Review / Underway
<span style="color: green;">●</span>	Approved / Completed

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #20 - Finance / Accounting (Org Structure)

**ET Sponsor:** State Forester

**Due Date:** 06/30/2023

**Last Update:** 11/04/2022 v.5 | **MGO has defined this recommendation as In Progress, with no change to the risk rating.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium Job descriptions of current ODF personnel should be reviewed and the following reassignments should be made:  
 1. Individuals with primarily finance and accounting responsibilities should be reassigned to the ODF Administrative Branch.  
 2. Finance and accounting related job duties of individuals within the ODF Operations Branch should be reassigned to personnel within the ODF Administrative Branch.

**(MGO) Action Plan:**

- Based on review of the job descriptions provided by Bill Herber, the following position(s) should report to the ODF Administrative Branch:
  - Protection Finance - Principal Executive Finance Manager
  - Protection Finance - Fiscal Analyst 2 (one position)
  - Protection Finance - Accounting Tech 3 (five positions)
- Based on review of the Organizational Chart for the ODF Administrative Branch, the Fiscal Analyst should be report to the Budget Management group as opposed to the Equipment Pool.
- Based on review of the job descriptions provided by Bill Herber, certain finance/ accounting related job duties which should be reassigned to personnel within the ODF Administrative Branch.

**MGO Observation:**

Certain personnel with primarily finance or accounting responsibilities report to the ODF Operations Branch rather than the Administrative Branch under the current organizational structure. Additionally, certain positions within the ODF Operations Branch have some finance and accounting related job duties and do not consistently communicate with the appropriate personnel within the ODF Administrative Branch regarding the execution of those duties.

**MGO Potential Impact / Risk:**

Lack of proper oversight of finance and accounting personnel and/ or job functions by the ODF Administrative Branch could result in errors in financial reporting or failure to properly record accounts receivable or payable transactions, resulting in an inability to properly forecast cash flows.

In addition, the ODF Operations and Administrative Branches should review and approve job requisitions with finance and accounting responsibilities to determine whether the roles and responsibilities are appropriate given the position identified.

**ODF Management Response:**

ODF agrees with the process observation and potential impacts associated with a lack of proper personnel oversight and a lack of communication between personnel. Simply moving report lines in organization structure will not solve the problem. ODF will conduct further analysis to design and effectively reorganize our current fire finance structure to ensure needed controls and reporting structures are in place, while maintaining fire division strategic and operational control of goals and outcomes. Progress has been made in the agency on many of the procedural and technological recommendations within this consulting review. This progress has improved efficiencies and accuracies in our business practices and provided for more effective communications across the agency. Codifying these improved business practices in our governance, while properly training our employees, will address some observations related to personnel oversight by establishing authority, responsibility, and accountability amongst agency staff and managers. Implementing technical advances and upgrades in our information systems will also improve consistency and reliability in our financial reporting further mitigating risk of inefficiencies or inaccuracies. Alignment of work and technical classifications within business units provides more efficient and effective work, promotes the ability to provide redundant services, especially important during fire season, and provides for greater accountability through technical understanding by immediate managers. However, this approach must include meeting the needs of operational units and their leadership to influence goals and outcomes for these supporting elements as well as provide input on their performance. This will ensure operational units maintain strategic control while minimizing the need for administrative oversight. To assist with implementation, an analysis to determine how these listed and potential future reassignments would mitigate the potential risks should be conducted. There may be multiple solutions or phased approaches that will address concerns noted in the process observations, while considering associated tradeoffs of implementation, and evaluating the effectiveness of current process improvements underway.

**ODF Revised Management Response - June 2021:**

ODF agrees with the recommendation. The Governor's recommended budget includes these recommended changes, and we believe these changes will likely be included in the Legislative adopted budget. Even if they were not included, from a mechanical budget process, the reporting lines can and will still be implemented. Reorganizations require thoughtful handling consistent with union requirements with human resource expertise and support, along with careful planning to assure continuity in the operational support needed to assure timely decision-making - specifically during the 2021 fire season.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>MILESTONES</b>											
√	This recommendation's implementation plan is considerate of the Legislative Assembly's development of a 2021-23 Legislatively Adopted Budget, inclusive of ODF Policy Option Package #200 in the Governor's Recommended Budget. (MGO)	State Forester	06/28/2021	●	Complete	Oregon Legislative Assembly	TBD	TBD	TBD		2021-2023 Legislatively Adopted Budget
√	Bridge plan for 2021 Fire Season to build capacity and understanding of operational needs of administrative/accounting support required for timely decisions that informs full implementation of organization changes.	Fire Protection Chief and Assistant Deputy Director for Admin	07/01/2021	●	Complete	Deputy Directors for Administration and Operations	TBD	TBD	TBD		Facilitated
√	Change Management consultant hired to support changing organizational structure and business processes	Deputy Director for Administration	09/28/2021	●	Complete	State Forester	TBD	TBD	TBD		ODF Olympic Performance Management Contract
√	Organizational Chart reflecting new reporting structure (MGO)	Deputy Director for Administration	10/31/2021	●	Complete	Deputy Director for Administration	TBD	TBD	TBD		Org Chart - ODF Administrative Branch
√	FTE and reporting changes clarified for positions in Legislatively Adopted Budget, if any	Assistant Deputy Director for Admin	07/01/2021	●	Complete	Deputy Director for Administration	TBD	TBD	TBD		Budgeting process
√	Technical adjustments implemented in budgeting system and documentation (MGO)	Budget Manager	10/01/2021	●	Complete	Assistant Deputy Director for Admin	TBD	TBD	TBD		Budgeting process
√	Agency's 2021-23 Legislatively Adopted Budget document to Chief Financial Office and Legislative Fiscal Office	State Forester	10/26/2021	●	Complete	Oregon Legislative Assembly	TBD	TBD	TBD		Budgeting process
√	Complete reorganization January 1, 2022, or sooner: the agency is absolutely committed to implementing these changes. The TBD timeline items that follow are contingent upon two key drivers: the actual budget/FTE the agency receives (added capacity/FTE/Positions) to fully implement all the MGO recommendations and the magnitude of the fire season, which requires current capacity to manage finances on assignment to large fires. With these key drivers, we would have organizational implementation by January 1, 2022, possibly sooner.										
√	Recruitment processes initiated for new or vacant positions, if any	Assistant Deputy Director for Admin	09/30/2022	●	Complete	Deputy Director for Administration	TBD	TBD	TBD		Email: Chase w/Organizational Spotlight
√	Organization Chart defining financial reporting lines to Administrative Branch (MGO)	Assistant Deputy Director for Admin	06/30/2022	●	Complete	Deputy Director for Administration	Nov-21	Dec-21	Oct-21		Org Chart - ODF Administrative Branch
√	Monthly District Administrative Round Table (DART) Meetings	Assistant Deputy Director for Admin	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Example: DART Agenda Notes 2022.11.02
√	Redefined workloads and oversight process (Examples: Quarterly Distribution to Counties for Timber Sales, Program Accountant's oversight of financial reports) (MGO)	Financial Services Manager	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Email: Chase providing background on new roles and responsibilities
	Interim analysis of core duties for affected positions specific to Operations Branch	Deputy Director for Operations	09/30/2022	●	Being Initiated	Deputy Director for Administration	TBD	TBD	TBD		
	Principles established for strategic and operational support of Operations Branch	Fire Protection Chief	09/30/2022	●	Being Initiated	Deputy Director for Operations	TBD	TBD	TBD		

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #20 - Finance / Accounting (Org Structure)

**ET Sponsor:** State Forester

**Due Date:** 06/30/2023

**Last Update:** 11/04/2022 v.5 | **MGO has defined this recommendation as In Progress, with no change to the risk rating.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium Job descriptions of current ODF personnel should be reviewed and the following reassignments should be made:  
 1. Individuals with primarily finance and accounting responsibilities should be reassigned to the ODF Administrative Branch.  
 2. Finance and accounting related job duties of individuals within the ODF Operations Branch should be reassigned to personnel within the ODF Administrative Branch.

**(MGO) Action Plan:**

- Based on review of the job descriptions provided by Bill Herber, the following position(s) should report to the ODF Administrative Branch:
  - Protection Finance - Principal Executive Finance Manager
  - Protection Finance - Fiscal Analyst 2 (one position)
  - Protection Finance - Accounting Tech 3 (five positions)
- Based on review of the Organizational Chart for the ODF Administrative Branch, the Fiscal Analyst should be report to the Budget Management group as opposed to the Equipment Pool.
- Based on review of the job descriptions provided by Bill Herber, certain finance/ accounting related job duties which should be reassigned to personnel within the ODF Administrative Branch.

**MGO Observation:**

Certain personnel with primarily finance or accounting responsibilities report to the ODF Operations Branch rather than the Administrative Branch under the current organizational structure. Additionally, certain positions within the ODF Operations Branch have some finance and accounting related job duties and do not consistently communicate with the appropriate personnel within the ODF Administrative Branch regarding the execution of those duties.

**MGO Potential Impact / Risk:**

Lack of proper oversight of finance and accounting personnel and/ or job functions by the ODF Administrative Branch could result in errors in financial reporting or failure to properly record accounts receivable or payable transactions, resulting in an inability to properly forecast cash flows.

In addition, the ODF Operations and Administrative Branches should review and approve job requisitions with finance and accounting responsibilities to determine whether the roles and responsibilities are appropriate given the position identified.

**ODF Management Response:**

ODF agrees with the process observation and potential impacts associated with a lack of proper personnel oversight and a lack of communication between personnel. Simply moving report lines in organization structure will not solve the problem. ODF will conduct further analysis to design and effectively reorganize our current fire finance structure to ensure needed controls and reporting structures are in place, while maintaining fire division strategic and operational control of goals and outcomes. Progress has been made in the agency on many of the procedural and technological recommendations within this consulting review. This progress has improved efficiencies and accuracies in our business practices and provided for more effective communications across the agency. Codifying these improved business practices in our governance, while properly training our employees, will address some observations related to personnel oversight by establishing authority, responsibility, and accountability amongst agency staff and managers. Implementing technical advances and upgrades in our information systems will also improve consistency and reliability in our financial reporting further mitigating risk of inefficiencies or inaccuracies. Alignment of work and technical classifications within business units provides more efficient and effective work, promotes the ability to provide redundant services, especially important during fire season, and provides for greater accountability through technical understanding by immediate managers. However, this approach must include meeting the needs of operational units and their leadership to influence goals and outcomes for these supporting elements as well as provide input on their performance. This will ensure operational units maintain strategic control while minimizing the need for administrative oversight. To assist with implementation, an analysis to determine how these listed and potential future reassignments would mitigate the potential risks should be conducted. There may be multiple solutions or phased approaches that will address concerns noted in the process observations, while considering associated tradeoffs of implementation, and evaluating the effectiveness of current process improvements underway.

**ODF Revised Management Response - June 2021:**

ODF agrees with the recommendation. The Governor's recommended budget includes these recommended changes, and we believe these changes will likely be included in the Legislative adopted budget. Even if they were not included, from a mechanical budget process, the reporting lines can and will still be implemented. Reorganizations require thoughtful handling consistent with union requirements with human resource expertise and support, along with careful planning to assure continuity in the operational support needed to assure timely decision-making - specifically during the 2021 fire season.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
√	Human Resource Analyst assigned to support implementation	Human Resources Manager	12/30/2021	●	Complete	Deputy Director for Administration	TBD	TBD	TBD		HR Business Partner
√	Transition Plan for implementing organizational change	Deputy Directors for Administration and Operations	12/30/2021	●	Complete	State Forester	TBD	TBD	TBD		Facilitated
√	Communication Plan for implementing organizational change	Deputy Directors for Administration and Operations	01/30/2021	●	Complete	Public Affairs Manager	TBD	TBD	TBD		Facilitated
	Workday Human Resource Profiles reviewed and reporting updated	Human Resources Manager	TBD	●	In Review / Underway	Deputy Director for Administration	TBD	TBD	TBD		
	Position Descriptions reviewed and updated	Human Resources Manager	TBD	●	Being Initiated	Deputy Director for Administration	TBD	TBD	TBD		
	Facilities space planning and adjacency considerations defined and implemented	Facilities Manager	TBD	●	Being Initiated	Deputy Director for Administration	TBD	TBD	TBD		
	Post-change survey and recommendation related to changes implemented	Deputy Director for Administration	09/30/2022	●	Not Started	State Forester	TBD	TBD	TBD		
	Recommendation related to scope and breadth of future agency reviews (MGO)	Deputy Directors for Administration and Operations	06/30/2023	●	Not Started	State Forester	TBD	TBD	TBD		

**POLICY AND PROCEDURES**

**ODF Policy (list topics and define milestones)**

TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
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**ODF Procedures (list topic(s), define each)**

TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
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**ODF Greenbook (list sections, define action needed)**

TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
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**ODF Guidance or Memorandum (list sections)**

TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
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## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #20 - Finance / Accounting (Org Structure)

**ET Sponsor:** State Forester

**Due Date:** 06/30/2023

**Last Update:** 11/04/2022 v.5 | **MGO has defined this recommendation as In Progress, with no change to the risk rating.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium Job descriptions of current ODF personnel should be reviewed and the following reassignments should be made:  
 1. Individuals with primarily finance and accounting responsibilities should be reassigned to the ODF Administrative Branch.  
 2. Finance and accounting related job duties of individuals within the ODF Operations Branch should be reassigned to personnel within the ODF Administrative Branch.

**(MGO) Action Plan:**

1. Based on review of the job descriptions provided by Bill Herber, the following position(s) should report to the ODF Administrative Branch:
  - a) Protection Finance - Principal Executive Finance Manager
  - b) Protection Finance - Fiscal Analyst 2 (one position)
  - c) Protection Finance - Accounting Tech 3 (five positions)
2. Based on review of the Organizational Chart for the ODF Administrative Branch, the Fiscal Analyst should be report to the Budget Management group as opposed to the Equipment Pool.
3. Based on review of the job descriptions provided by Bill Herber, certain finance/ accounting related job duties which should be reassigned to personnel within the ODF Administrative Branch.

**MGO Observation:**

Certain personnel with primarily finance or accounting responsibilities report to the ODF Operations Branch rather than the Administrative Branch under the current organizational structure. Additionally, certain positions within the ODF Operations Branch have some finance and accounting related job duties and do not consistently communicate with the appropriate personnel within the ODF Administrative Branch regarding the execution of those duties.

**MGO Potential Impact / Risk:**

Lack of proper oversight of finance and accounting personnel and/ or job functions by the ODF Administrative Branch could result in errors in financial reporting or failure to properly record accounts receivable or payable transactions, resulting in an inability to properly forecast cash flows.

In addition, the ODF Operations and Administrative Branches should review and approve job requisitions with finance and accounting responsibilities to determine whether the roles and responsibilities are appropriate given the position identified.

**ODF Management Response:**

ODF agrees with the process observation and potential impacts associated with a lack of proper personnel oversight and a lack of communication between personnel. Simply moving report lines in organization structure will not solve the problem. ODF will conduct further analysis to design and effectively reorganize our current fire finance structure to ensure needed controls and reporting structures are in place, while maintaining fire division strategic and operational control of goals and outcomes. Progress has been made in the agency on many of the procedural and technological recommendations within this consulting review. This progress has improved efficiencies and accuracies in our business practices and provided for more effective communications across the agency. Codifying these improved business practices in our governance, while properly training our employees, will address some observations related to personnel oversight by establishing authority, responsibility, and accountability amongst agency staff and managers. Implementing technical advances and upgrades in our information systems will also improve consistency and reliability in our financial reporting further mitigating risk of inefficiencies or inaccuracies. Alignment of work and technical classifications within business units provides more efficient and effective work, promotes the ability to provide redundant services, especially important during fire season, and provides for greater accountability through technical understanding by immediate managers. However, this approach must include meeting the needs of operational units and their leadership to influence goals and outcomes for these supporting elements as well as provide input on their performance. This will ensure operational units maintain strategic control while minimizing the need for administrative oversight. To assist with implementation, an analysis to determine how these listed and potential future reassignments would mitigate the potential risks should be conducted. There may be multiple solutions or phased approaches that will address concerns noted in the process observations, while considering associated tradeoffs of implementation, and evaluating the effectiveness of current process improvements underway.

**ODF Revised Management Response - June 2021:**

ODF agrees with the recommendation. The Governor's recommended budget includes these recommended changes, and we believe these changes will likely be included in the Legislative adopted budget. Even if they were not included, from a mechanical budget process, the reporting lines can and will still be implemented. Reorganizations require thoughtful handling consistent with union requirements with human resource expertise and support, along with careful planning to assure continuity in the operational support needed to assure timely decision-making - specifically during the 2021 fire season.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	BOF	
<b>IT SYSTEM CONSIDERATIONS</b>											
	Onboarding or adjustments required for new or changing positions	Information Technology Manager	TBD	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
<b>COMMUNICATION PLANNING</b>											
	Communications implementing organizational change	Deputy Director for Administration	TBD	●	Complete	Public Affairs Manager	Dec-21	TBD	TBD		
<b>TRAINING NEEDS</b>											
	Onboarding to the Administrative Branch	Deputy Director for Administration	TBD	●	In Review / Underway	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Training requirements and plans defined for each position	Deputy Director for Administration	TBD	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Workday Human Resource Profiles reviewed and updated as necessary	Human Resources Analyst	TBD	●	Not Started	Human Resources Manager	TBD	TBD	TBD		
	Fiscal Year Operating Plans updated	Deputy Director for Operations	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	Strategic Initiatives for 2025-27 budget development, if adjustments needed	State Forester	10/30/2023	●	Not Started	Board of Forestry	TBD	TBD	TBD		
	Guiding Principles and Direction for 2025-27 budget development	State Forester	01/30/2024	●	Not Started	Board of Forestry	TBD	TBD	TBD		
	Input on Budget Concepts for 2025-27 budget development	State Forester	04/30/2024	●	Not Started	Board of Forestry	TBD	TBD	TBD		
	Policy Option Packages for 2025-27 budget development	State Forester	06/30/2024	●	Not Started	Board of Forestry	TBD	TBD	TBD		
	2025-27 Agency Request Budget	State Forester	07/30/2024	●	Not Started	Board of Forestry	TBD	TBD	TBD		

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed



## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #21 - Finance Skillsets

**ET Sponsor:** Human Resources Manager

**Due Date:** 06/30/2023

**Last Update:** 11/04/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium The ODF Administrative Branch should assess current staffing for finance and accounting positions and/or job duties of operational personnel performing finance and accounting job duties, to determine where there are skillset mismatches. For those identified, new positions should be created and/or job duties should be reassigned.

**(MGO) Action Plan:**

1. Finance/ accounting related responsibilities should be reassigned to the ODF Administrative Branch.
2. Payroll classifications should be reassessed to ensure classifications are in line with the redefined job positions according to the education and experience requirements for each role.
3. All finance/ accounting related job positions should include a list of minimum educational requirements, experience, and skills needed to qualify for the position.

**MGO Observation:**

Certain personnel are performing job duties related to finance and accounting without the necessary skillset (e.g. training and/or qualifications).

**MGO Potential Impact / Risk:**

Lack of proper skillsets for finance and accounting positions and/or job duties could result in inaccuracies or incomplete financial information.

Note: Approval of new positions is dependent upon legislative approval.

**ODF Management Response:**

ODF agrees with the recommended process improvement to address personnel performing job duties without proper training and/or qualifications and recognize that this could result in inaccuracies or incomplete financial information. With regards to the management action plan sub-recommendations, the agency will assess current staffing for finance / accounting job duties with an initial review of the position descriptions and recommendations for allocations of the positions. While the assessment can be conducted internally, further position reclassifications or new position assignments are dependent upon executive and legislative approvals. State of Oregon job classifications do have pre-defined minimum qualifications. These minimum qualifications are utilized during the recruitment process to assure a qualified candidate pool. It is not uncommon for general government positions to have financial responsibilities, in addition to clerical and administrative functions, all with varying minimum requirements. Training for financial personnel is an agency priority, has been included in prior agency budget requests, and has been challenged with recent cost containment measures. Proper classification of positions, assignment of duties, and ongoing investments in training are the determining factors to assure personnel skillsets are properly matched to agency business needs. The agency will explore and further evaluate the recommended changes to organizational reporting structure to understand how this sub-recommendation addresses the observation and potential risk; however, financial responsibilities are currently distributed broadly across our decentralized agency in both the operational programs and field district offices, and the difficulty of implementing this sub-recommendation has been understated.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review			Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	
<b>MILESTONES</b>										
	Coordinated review of finance position descriptions against classification specs (MGO)	Human Resources Analyst	06/30/2023	●	Being Initiated	Human Resources Manager	TBD	TBD	TBD	
	Classification Study of Administrative Branch financial positions	Human Resources Manager	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	
	Union coordination of Classification Studies / Technological Changes / Retraining	Human Resources Manager	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	
	Recommendations for classification changes defined, if any	Deputy Director for Administration	TBD	●	Not Started	State Forester	TBD	TBD	TBD	
	Position classification changes implemented, if any	Human Resources Manager	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	
<b>POLICY AND PROCEDURES</b>										
<b>ODF Policy (list topics and define milestones)</b>										
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Procedures (list topic(s), define each)</b>										
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
<b>ODF Greenbook (list sections, define action needed)</b>										
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Guidance or Memorandum (list sections)</b>										
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	
<b>IT SYSTEM CONSIDERATIONS</b>										
	Identification of security controls and access needs for financial positions, protocols on access, including coordination with Department of Administrative Services	Human Resources Manager	06/30/2023	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD	
<b>COMMUNICATION PLANNING</b>										
	Communications to leadership and employees that position descriptions will be reviewed as per Collective Bargaining Agreement (MGO)	Human Resources Analyst	TBD	●	Not Started	Human Resources Manager	TBD	TBD	TBD	
<b>TRAINING NEEDS</b>										
	Identify gaps in person vs. position, conduct needs assesment and provide training to bridge gaps	Human Resources Manager	06/30/2023	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD	
	Evaluate changes in finance procedures and identify training needs (annually)	Financial Services Manager	TBD	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD	
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>										
	Position and classification review every two years to evaluate if position needs have changed and ensure proper classification	Human Resources Analyst	TBD	●	Not Started	Human Resources Manager	TBD	TBD	TBD	
	Workday Human Resource Profiles reviewed and updated as necessary	Human Resources Analyst	TBD	●	Not Started	Human Resources Manager	TBD	TBD	TBD	

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #21 - Finance Skillsets

**ET Sponsor:** Human Resources Manager

**Due Date:** 06/30/2023

**Last Update:** 11/04/2022 v.5

**Rating:** MGO Recommendation:

Medium The ODF Administrative Branch should assess current staffing for finance and accounting positions and/ or job duties of operational personnel performing finance and accounting job duties, to determine where there are skillset mismatches. For those identified, new positions should be created and/ or job duties should be reassigned.

Note: Approval of new positions is dependent upon legislative approval.

**(MGO) Action Plan:**

1. Finance/ accounting related responsibilities should be reassigned to the ODF Administrative Branch.
2. Payroll classifications should be reassessed to ensure classifications are in line with the redefined job positions according to the education and experience requirements for each role.
3. All finance/ accounting related job positions should include a list of minimum educational requirements, experience, and skills needed to qualify for the position.

**MGO Observation:**

Certain personnel are performing job duties related to finance and accounting without the necessary skillset (e.g. training and/or qualifications).

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**MGO Potential Impact / Risk:**

Lack of proper skillsets for finance and accounting positions and/or job duties could result in inaccuracies or incomplete financial information.

**ODF Management Response:**

ODF agrees with the recommended process improvement to address personnel performing job duties without proper training and/or qualifications and recognize that this could result in inaccuracies or incomplete financial information. With regards to the management action plan sub-recommendations, the agency will assess current staffing for finance / accounting job duties with an initial review of the position descriptions and recommendations for allocations of the positions. While the assessment can be conducted internally, further position reclassifications or new position assignments are dependent upon executive and legislative approvals. State of Oregon job classifications do have pre-defined minimum qualifications. These minimum qualifications are utilized during the recruitment process to assure a qualified candidate pool. It is not uncommon for general government positions to have financial responsibilities, in addition to clerical and administrative functions, all with varying minimum requirements. Training for financial personnel is an agency priority, has been included in prior agency budget requests, and has been challenged with recent cost containment measures. Proper classification of positions, assignment of duties, and ongoing investments in training are the determining factors to assure personnel skillsets are properly matched to agency business needs. The agency will explore and further evaluate the recommended changes to organizational reporting structure to understand how this sub-recommendation addresses the observation and potential risk; however, financial responsibilities are currently distributed broadly across our decentralized agency in both the operational programs and field district offices, and the difficulty of implementing this sub-recommendation has been understated.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review			Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business Managers	LT	ET	
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>										
	Temporary or LD position may be required to help support the evaluation of positions and class review. To be considered for near-term or 23-25 budget development.	Human Resources Manager	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	
	Classification changes could have budgetary impact, plus or minus	Budget Manager	05/01/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	
	Reassess human resources capacity and define needs for 25-27 budget development.	Human Resources Manager	06/30/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	
	Strategic Initiatives for 2025-27 budget development	State Forester	10/30/2023	●	Not Started	Board of Forestry	TBD	TBD	TBD	
	Guiding Principles and Direction for 2025-27 budget development	State Forester	01/30/2024	●	Not Started	Board of Forestry	TBD	TBD	TBD	
	Input on Budget Concepts for 2025-27 budget development	State Forester	04/30/2024	●	Not Started	Board of Forestry	TBD	TBD	TBD	
	Policy Option Packages for 2025-27 budget development	State Forester	06/30/2024	●	Not Started	Board of Forestry	TBD	TBD	TBD	
	2025-27 Agency Request Budget	State Forester	07/30/2024	●	Not Started	Board of Forestry	TBD	TBD	TBD	

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #22 - OFRS

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 11/04/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium ODF should implement the recommended process improvements identified within the report to ensure that source data is accurate and complete within the respective systems. An independent validation and stress-test of OFRS should be completed prior to implementation. The ODF Administrative Branch should provide initial and on-going training related to the use and capabilities of OFRS.

**(MGO) Action Plan:**

The following are examples of data needed within OFRS in order to ensure proper oversight/ accountability as related to Fire Protection Finance:

1. Total Expenses: Actuals from the state GL system (direct feed) and cost estimates from FIRES (direct feed) and e-Suite (daily export/ import)
2. Revenue: Actuals from the state GL system (direct feed) and estimates (system generated calculation based on pending cost-share estimates)
3. General Fund Revenue Estimate: EFCC estimates (generated by EFCC)
4. Accounts Receivable: Actuals from the state GL system
5. Net: Estimate (system generated calculation)
6. Cost Share Estimation: Key data points utilized for cost share agreements such as acres, boots on the ground, etc.
7. Informational Data: Fire code, paying agency, cost share period, FEMA period, fire start date, district, etc.

**MGO Observation:**

While the necessary data related to Fire Protection Finance could be extracted and input into OFRS for fire finance oversight, the current processes utilized by ODF cause certain data within existing information technology systems to be unreliable, inaccurate or incomplete.

**MGO Potential Impact / Risk:**

Inaccurate and/ or incomplete data within the source systems and/ or errors in system coding could result in inaccurate or incomplete information being utilized for key management decisions.

NOTE: Currently, the processes/ procedures in place do not support using OFRS as a financial management system due to data inaccuracies.

**ODF Management Response:**

ODF agrees with this recommendation. The core code base of the OFRS system is fully developed and has begun to be rolled out into production. This initial phase is focused on state data sets and ensuring their accuracy and completeness with all applicable state systems. Even though the state systems are based on outdated technologies, there are enough interfaces, endpoints and existing technologies to fully automate data exchange and transformation processes; the same cannot be said for the agency's fire financial information. As noted in several recommendations, current fire finance processes make system automation extremely difficult. While further automation of the agency's various fire finance processes would greatly assist the ability to integrate systems, the standardization of manual processes can certainly provide transitional improvement to this effort. The agency will have to invest additional effort and capacity to acquire the data as outlined in the MAP.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>MILESTONES</b>											
	OFRS Total Expenses via SFMA Data Transfer Interface (MGO)	Admin Modernization Program	06/30/2022	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		
	OFRS Total Expenses via FIRES Data Transfer Interface (MGO)	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	OFRS Total Expenses via e-Suite Data Transfer Interface (MGO)	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	OFRS Revenue via SFMA Data Transfer Interface (MGO)	Admin Modernization Program	06/30/2022	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		
	OFRS Revenue Estimation Component (MGO)	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	OFRS General Fund Revenue Estimate Data Transfer Interface (MGO)	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	OFRS Accounts Receivable via SFMA Data Transfer Interface (MGO)	Admin Modernization Program	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		
	OFRS Net Estimate Component (MGO)	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	OFRS Cost Share Estimate Component (MGO)	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	OFRS Lookup Data (MGO)	Admin Modernization Program	06/30/2022	●	Being Initiated	Deputy Director for Administration	n/a	n/a	n/a		
	Implementation of associated process improvements in MGO Recommendations (MGO)	Deputy Director for Operations	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
<b>ODF Procedures (list topic(s), define each)</b>											
	OFRS Reporting Tool Use Procedures	Financial Services Manager	06/30/2022	●	Not Started	Assistant Deputy Director for Admin	TBD	n/a	n/a		
<b>ODF Greenbook (list sections, define action needed)</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
<b>ODF Guidance or Memorandum (list sections)</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD		
<b>IT SYSTEM CONSIDERATIONS</b>											
	OFRS Buildout (individual components are specified in Milestones section)	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	OFRS Independent Validation and Stress-test	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	OFRS System Documentation integrated with I.T. information and retention systems	Deputy Director for Administration	06/30/2022	●	Not Started	Chief Information Officer	n/a	n/a	n/a		
	OFRS integrated with Continuity Plan	Chief Information Officer	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #22 - OFRS

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 11/04/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium ODF should implement the recommended process improvements identified within the report to ensure that source data is accurate and complete within the respective systems. An independent validation and stress-test of OFRS should be completed prior to implementation. The ODF Administrative Branch should provide initial and on-going training related to the use and capabilities of OFRS.

**(MGO) Action Plan:**

The following are examples of data needed within OFRS in order to ensure proper oversight/ accountability as related to Fire Protection Finance:

1. Total Expenses: Actuals from the state GL system (direct feed) and cost estimates from FIFES (direct feed) and e-Isuite (daily export/ import)
2. Revenue: Actuals from the state GL system (direct feed) and estimates (system generated calculation based on pending cost-share estimates)
3. General Fund Revenue Estimate: EFCC estimates (generated by EFCC)
4. Accounts Receivable: Actuals from the state GL system
5. Net: Estimate (system generated calculation)
6. Cost Share Estimation: Key data points utilized for cost share agreements such as acres, boots on the ground, etc.
7. Informational Data: Fire code, paying agency, cost share period, FEMA period, fire start date, district, etc.

**MGO Observation:**

While the necessary data related to Fire Protection Finance could be extracted and input into OFRS for fire finance oversight, the current processes utilized by ODF cause certain data within existing information technology systems to be unreliable, inaccurate or incomplete.

**MGO Potential Impact / Risk:**

Inaccurate and/ or incomplete data within the source systems and/ or errors in system coding could result in inaccurate or incomplete information being utilized for key management decisions.

NOTE: Currently, the processes/ procedures in place do not support using OFRS as a financial management system due to data inaccuracies.

**ODF Management Response:**

ODF agrees with this recommendation. The core code base of the OFRS system is fully developed and has begun to be rolled out into production. This initial phase is focused on state data sets and ensuring their accuracy and completeness with all applicable state systems. Even though the state systems are based on outdated technologies, there are enough interfaces, endpoints and existing technologies to fully automate date exchange and transformation processes; the same cannot be said for the agency's fire financial information. As noted in several recommendations, current fire finance processes make system automation extremely difficult. While further automation of the agency's various fire finance processes would greatly assist the ability to integrate systems, the standardization of manual processes can certainly provide transitional improvement to this effort. The agency will have to invest additional effort and capacity to acquire the data as outlined in the MAP.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>COMMUNICATION PLANNING</b>											
	Deployment of new OFRS Reporting Tool	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>TRAINING NEEDS</b>											
	Training plan for use of the OFRS Reporting Tool	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Training module on the use of the OFRS Reporting Tool	Admin Modernization Program	06/30/2022	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	OFRS Reporting Tool updates, upgrades, and maintenance	Admin Modernization Program	06/30/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Review and update policy/procedures to meet changing needs	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Administrative Branch Fiscal Year Operating Plan core duties updated	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	To be determined as deliverables progress, potential for 25-27 budget development.	TBD	TBD	TBD	TBD	TBD	TBD	TBD			

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #23 - Budgeting Requirements

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 11/04/2022 v.5 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per The overall objectives of the agency and the Field Protection Districts should be consistent allowing for consistency in budgeting methodologies.

MGO 04/2022 update: Note: This is dependent upon updated legislation.  
**Medium-**

**(MGO) Action Plan:**

As this is dependent upon updated legislation as related to the overall objectives of the agency and the Field Protection Districts, other than identifying the discrepancies there are no additional actions to be taken by ODF.

**MGO Observation:**

The ODF Administrative Branch biennial budget process and methodology are inconsistent with the Field Protection Districts' annual budget process.

**MGO Potential Impact / Risk:**

Gaps between the agency wide biennial and Field Protection Districts' annual budgets could lead to over allocation and/or mismanagement of funds.

**ODF Management Response:**

Providing for an adequate level of fire protection is defined in law through the local district budgeting process. Aligning these district budget efforts, with the biennial budget authorization in an emergency response operation does not often align as reflected in additions requests to balance base budgets at the biennial level.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>MILESTONES</b>											
	Legislation updated to meet overall budgeting objectives of the agency, statutes to be defined through future legislative concept development (MGO)	Fire Protection Chief/Deputy Director of Administration	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	TBD	
✓	Establish ODF Budget Divergence Project w/ cross-agency representation	Fire Protection Chief/Deputy Director of Administration	01/25/2021	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		2021 Protection GF Divergence Project Charter ver3 (draft)
✓	Phase 1 of Divergence Project - Comparison Analysis of Biennial and Fiscal Budgets (MGO)	Fire Protection Chief/Deputy Director of Administration	04/30/2021	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Divergence Phase 1 Summary (draft)
✓	Phase 1 of Divergence Project - Underlying Statutory Policy Review (MGO)	Fire Protection Chief/Deputy Director of Administration	04/30/2021	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Divergence Phase 1 Summary (draft)
✓	Underlying Statutory Policy Review (MGO) (new)	Fiscal Analyst 3 (MGO LD)	11/12/2021	●	Complete	Assistant Deputy Director for Admin	n/a	n/a	n/a		FA3 MGO Recommendation Work (Multiple documents)
✓	Divergence Project Review and Proposals (MGO)	Fiscal Analyst 3 (MGO LD)	01/30/2022	●	Complete	Deputy Director for Administration	TBD	TBD	TBD		Protection Budget Review and Proposals Executive Summary
✓	ACC & Budget Historical Analysis	Fiscal Analyst 3 (MGO LD)	11/08/2021	●	Complete	Assistant Deputy Director for Admin	TBD	TBD	TBD		FA3 MGO Recommendation Work (Multiple documents)
✓	Further Comparison of Actual Expenditures (MGO)	Fiscal Analyst 3 (MGO LD)	06/30/2022	●	Complete	Assistant Deputy Director for Admin	n/a	n/a	n/a		FA3 MGO Recommendation Work (Multiple documents)
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	ODF Policy - Budgetary Development, Tracking, and Reconciliation	Assistant Deputy Director for Admin	06/30/2023	●	Not Started	Deputy Director for Administration	Jul-22	Jul-22	May-22		
<b>ODF Procedures (list topic(s), define each)</b>											
✓	Actual Cost Computation (ACC) Rate Procedures (MGO)	Fire Business Coordinator	02/30/2023	●	Complete	Protection Finance Manager	Jul-22	Jun-22	Jun-22		Actual Cost Computation and Budget Rate Page Reference Guide
	Budget Development Procedures (Biennial/Fiscal)	Assistant Deputy Director for Admin	06/30/2022	●	In Review / Underway	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		
✓	Integrated Fiscal Budget Instructions	Protection Fiscal Analyst 2	01/25/2022	●	Complete	Protection Finance Manager	TBD	TBD	n/a		FY23 Integrated Fiscal Budget Instructions Final 01.25.22
	Budget Tracking Procedures	Assistant Deputy Director for Admin	06/30/2023	●	Being Initiated	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		
	Budget Reconciliation Procedures	Assistant Deputy Director for Admin	06/30/2023	●	Being Initiated	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		
	E-Board Coordination Procedures	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		
<b>ODF Greenbook (list sections, define action needed)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Guidance or Memorandum (list sections)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #23 - Budgeting Requirements

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 11/04/2022 v.5 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 04/2022 update: **Medium-**  
The overall objectives of the agency and the Field Protection Districts should be consistent allowing for consistency in budgeting methodologies.  
Note: This is dependent upon updated legislation.

**(MGO) Action Plan:**

As this is dependent upon updated legislation as related to the overall objectives of the agency and the Field Protection Districts, other than identifying the discrepancies there are no additional actions to be taken by ODF.

**MGO Observation:**

The ODF Administrative Branch biennial budget process and methodology are inconsistent with the Field Protection Districts' annual budget process.

**MGO Potential Impact / Risk:**

Gaps between the agency wide biennial and Field Protection Districts' annual budgets could lead to over allocation and/or mismanagement of funds.

**ODF Management Response:**

Providing for an adequate level of fire protection is defined in law through the local district budgeting process. Aligning these district budget efforts, with the biennial budget authorization in an emergency response operation does not often align as reflected in additions requests to balance base budgets at the biennial level.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>IT SYSTEM CONSIDERATIONS</b>											
	Technical requirements for Budget Tracker defined	Admin Modernization Program	TBD	●	Being Initiated	Deputy Director for Administration	TBD	TBD	TBD		Proposal ODF Protection Budgeting and Tracking System
	Complimentary system data defined, i.e. Sage AR, OregonBuys, SFMS	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Project formulated for prioritizing within internal application development capacity	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Application development and testing for Budget Tracker, if feasible	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Budget Tracker application deployment, if feasible	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Budget Tracker Interface for OFRS	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Procedures for Budgeting revised to incorporate new application(s)	Assistant Deputy Director for Admin	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>COMMUNICATION PLANNING</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>TRAINING NEEDS</b>											
	Budget Development, Tracking, and Reconciliation Training	Assistant Deputy Director for Admin	06/30/2023	●	Not Started	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		
v	Impact of Landowner Rates of SB762 Positions and Funding	Protection Fiscal Analyst 2	01/21/2022	●	Complete	Protection Finance Manager	Feb-22	Feb-22	n/a		Email: Training Session - Impact of Landowner Rates SB762
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Review and update policy/procedures to meet changing needs (annually)	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Administrative Branch Fiscal Year Operating Plan core duties updated	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	See first milestone	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #24 - Budgeting Requirements 2

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 11/04/2022 v.5 | **MGO has defined this recommendation as Implemented, with the risk rating reduced to Low.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per The ODF Administrative Branch should perform a reconciliation between the ODF agency wide biennial budget and the MGO Field Protection Districts' annual budgets. Discrepancies should be noted and addressed, including communication to the BOF.  
04/2022 update:  
~~Medium.~~

**(MGO) Action Plan:**

Implement procedures related to the reconciliation between the agency biannual budget and the Field Protection Districts annual budgets. This should include an allocation of the agency biannual budget to the respective Field Protection Districts and a reconciliation at an individual Field Protection District level.

**MGO Observation:**

The ODF agency wide budget to actual process does not include a reconciliation at the Field Protection District level. The sum of the Field Protection Districts budgets (for the two year period) often exceeds the ODF agency wide budget.

**MGO Potential Impact / Risk:**

Inconsistencies between the ODF agency wide and Field Protection Districts' budgets could lead to potential revenue and cash shortfalls.

**ODF Management Response:**

Biennial and fiscal budget reconciliation is performed but requires greater scrutiny and sophistication. This issue is identified at the close of each biennium with a base budget shortfall request from the Agency that has been consistent over the decade.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>MILESTONES</b>											
√	Establish ODF Budget Divergence Project w/ cross-agency representation	Fire Protection Chief/Deputy Director of Administration	01/25/2021	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		2021 Protection GF Divergence Project Charter ver3 (draft)
√	Phase 1 of Divergence Project - Comparison Analysis of Biennial and Fiscal Budgets (MGO)	Fire Protection Chief/Deputy Director of Administration	04/30/2021	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Divergence Phase 1 Summary (draft)
√	Phase 1 of Divergence Project - Underlying Statutory Policy Review (MGO)	Fire Protection Chief/Deputy Director of Administration	04/30/2021	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Divergence Phase 1 Summary (draft)
√	Underlying Statutory Policy Review (MGO) (new)	Fiscal Analyst 3 (MGO LD)	11/12/2021	●	Complete	Assistant Deputy Director for Admin	n/a	n/a	n/a		FA3 MGO Recommendation Work (Multiple documents)
√	Divergence Project Review and Proposals (MGO)	Fiscal Analyst 3 (MGO LD)	01/30/2022	●	Complete	Deputy Director for Administration	TBD	TBD	TBD		Protection Budget Review and Proposals Executive Summary
√	ACC & Budget Historical Analysis	Fiscal Analyst 3 (MGO LD)	11/08/2021	●	Complete	Assistant Deputy Director for Admin	TBD	TBD	TBD		FA3 MGO Recommendation Work (Multiple documents)
√	Further Comparison of Actual Expenditures (MGO)	Fiscal Analyst 3 (MGO LD)	06/30/2022	●	Complete	Assistant Deputy Director for Admin	n/a	n/a	n/a		FA3 MGO Recommendation Work (Multiple documents)
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	ODF Policy - Budgetary Development, Tracking, and Reconciliation	Assistant Deputy Director for Admin	06/30/2023	●	Not Started	Deputy Director for Administration	Jul-22	Jul-22	May-22		
<b>ODF Procedures (list topic(s), define each)</b>											
√	Actual Cost Computation (ACC) Rate Procedures (MGO)	Fire Business Coordinator	02/30/2023	●	Complete	Protection Finance Manager	Jul-22	Jun-22	Jun-22		Actual Cost Computation and Budget Rate Page Reference Guide
	Budget Development Procedures (Biennial/Fiscal)	Assistant Deputy Director for Admin	06/30/2022	●	In Review / Underway	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		
√	Integrated Fiscal Budget Instructions	Protection Fiscal Analyst 2	01/25/2022	●	Complete	Protection Finance Manager	TBD	TBD	n/a		FY23 Integrated Fiscal Budget Instructions Final 01.25.22
	Budget Tracking Procedures	Assistant Deputy Director for Admin	06/30/2023	●	Being Initiated	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		
	Budget Reconciliation Procedures (MGO)	Assistant Deputy Director for Admin	06/30/2023	●	Being Initiated	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		
	E-Board Coordination Procedures	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		
<b>ODF Greenbook (list sections, define action needed)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Guidance or Memorandum (list sections)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>IT SYSTEM CONSIDERATIONS</b>											
	Technical requirements for Budget Tracker defined	Admin Modernization Program	TBD	●	Being Initiated	Deputy Director for Administration	TBD	TBD	TBD		Proposal ODF Protection Budgeting and Tracking System
	Complimentary system data defined, i.e. Sage AR, OregonBuys, SFMS	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Project formulated for prioritizing within internal application development capacity	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Application development and testing for Budget Tracker, if feasible (MGO)	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Budget Tracker application deployment, if feasible	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Budget Tracker Interface for OFRS	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #24 - Budgeting Requirements 2

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 11/04/2022 v.5 | **MGO has defined this recommendation as Implemented, with the risk rating reduced to Low.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per The ODF Administrative Branch should perform a reconciliation between the ODF agency wide biennial budget and the MGO Field Protection Districts' annual budgets. Discrepancies should be noted and addressed, including communication to the BOF.  
04/2022 update:  
~~Medium-~~

**(MGO) Action Plan:**

Implement procedures related to the reconciliation between the agency biannual budget and the Field Protection Districts annual budgets. This should include an allocation of the agency biannual budget to the respective Field Protection Districts and a reconciliation at an individual Field Protection District level.

**MGO Observation:**

The ODF agency wide budget to actual process does not include a reconciliation at the Field Protection District level. The sum of the Field Protection Districts budgets (for the two year period) often exceeds the ODF agency wide budget.

**MGO Potential Impact / Risk:**

Inconsistencies between the ODF agency wide and Field Protection Districts' budgets could lead to potential revenue and cash shortfalls.

**ODF Management Response:**

Biennial and fiscal budget reconciliation is performed but requires greater scrutiny and sophistication. This issue is identified at the close of each biennium with a base budget shortfall request from the Agency that has been consistent over the decade.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
√	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
	Procedures for Budgeting revised to incorporate new application(s)	Assistant Deputy Director for Admin	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>COMMUNICATION PLANNING</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>TRAINING NEEDS</b>											
	Budget Development, Tracking, and Reconciliation Training	Assistant Deputy Director for Admin	06/30/2023	●	Not Started	Deputy Director for Administration	Jul-22	Jun-22	Jun-22		
√	Impact of Landowner Rates of SB762 Positions and Funding	Protection Fiscal Analyst 2	01/21/2022	●	Complete	Protection Finance Manager	Feb-22	Feb-22	n/a		Email: Training Session - Impact of Landowner Rates SB762
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Review and update policy/procedures to meet changing needs (annually)	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Administrative Branch Fiscal Year Operating Plan core duties updated	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Assistant Deputy Director for Admin	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	Legislation may require updating to meet overall budgeting objectives of the agency. Statutes to be defined through future legislative concept development.	Fire Protection Chief/Deputy Director of Administration	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD	TBD	

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed



## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #25 - Operating Association Advances

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 11/04/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low** The ODF Administrative Branch should formalize the processes and procedures for advancing funds to operating associations, including but not limited to:  
 1. Specifying the supporting documentation required prior to and subsequent to distribution of funds.  
 2. Setting a timeline for submission of required documentation.  
 3. Defining advance threshold amounts/ limits by job classification.

**(MGO) Action Plan:**

Based on review of the Operating Association Agreements, an amendment should be added to include requirements for Fund Advancements with specific language regarding the required documentation that must be submitted to ODF prior to and after receiving an advancement of funds, the required timeline for submission, and advance threshold amounts/limits.

**MGO Observation:**

Based on our review of the respective Fire Protective Association Agreements and discussion with key ODF Administrative Branch personnel, advances to operating associations from the ODF general fund are provided based on limited supporting documentation. Additionally, records of actual expenses incurred by the operating associations are not remitted to ODF on a timely basis resulting in delays in the reconciliation of the initial advance to actual expenditures incurred and determining whether the operating associations need to reimburse ODF.

**MGO Potential Impact / Risk:**

Providing advances to operating associations based on limited supporting documentation or delays in reconciliations due to lags in the reporting of actual expenditures incurred could result in cash shortages and/or mismanagement of funds.

Note: This is dependent upon participation by the Operating Associations.

**ODF Management Response:**

ODF agrees with this recommendation. A standardized process exists for these disbursements but it would be beneficial for both parties to fully understand the parameters of funding distribution and reconciliation needs while codifying these roles and standards to ensure the fiduciary responsibilities of ODF regarding the state's General Fund. ODF will work with the operating associations to agree on documented procedures and ensure they are referenced in the association agreements.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>MILESTONES</b>											
	Engagement Plan developed with Associations, Operations and Administrative Finance	Fire Prevention and Policy Manager	TBD	●	Not Started	Fiscal Services Manager	n/a	n/a	n/a		
	Financial reports for Coos Forest Protective Association's accounting system	Program Accountant	TBD	●	Not Started	Fiscal Services Manager	n/a	n/a	n/a		
	Financial reports for Douglas Forest Protective Association's accounting system	Program Accountant	TBD	●	Not Started	Fiscal Services Manager	n/a	n/a	n/a		
	Financial reports for Walker Range Forest Protective Association's accounting system	Program Accountant	TBD	●	Not Started	Fiscal Services Manager	n/a	n/a	n/a		
	Criteria for supporting documentation, timelines, and thresholds for advances (MGO)	Fiscal Services Manager	02/28/2023	●	In Review / Underway	Deputy Director for Administration	n/a	Jun-22	n/a		
	Amendment to Coos Forest Protective Association Forestland Protection Agreement (MGO)	Fire Prevention and Policy Manager	06/01/2023	●	Not Started	Fire Protection Chief	n/a	n/a	n/a		
	Amendment to Douglas Forest Protective Association Forestland Protection Agreement (MGO)	Fire Prevention and Policy Manager	06/01/2023	●	Not Started	Fire Protection Chief	n/a	n/a	n/a		
	Amendment to Walker Range Forest Protective Association Forestland Protection Agreement (MGO)	Fire Prevention and Policy Manager	06/01/2023	●	Not Started	Fire Protection Chief	n/a	n/a	n/a		
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	ODF Policy - Advancing Funds to the Operating Associations (new) (MGO)	Fiscal Services Manager	06/01/2023	●	Not Started	Deputy Director for Administration	Jun-22	Jun-22	May-22		
	ODF Policy - Signature Authority policy revised if necessary for advancing thresholds	Fiscal Services Manager	TBD	●	Not Started	Deputy Director for Administration	Jun-22	Jun-22	May-22		
<b>ODF Procedures (list topic(s), define each)</b>											
	Procedures for Advancing Funds to the Operating Associations (MGO)	Fiscal Services Manager	02/28/2022	●	Not Started	Deputy Director for Administration	Jun-22	Jun-22	n/a		
	Procedures for Disbursement of Oregon Forestland Protection Fund	Oregon Forestland Protection Fund Administrator	06/01/2023	●	Not Started	Deputy Director for Administration	Jun-22	Jun-22	n/a		
<b>ODF Greenbook (list sections, define action needed)</b>											
	Chapter 80 - Revise Cost Accounting, Reporting, and Cost Shares, if required	Protection Finance Manager	06/01/2023	●	Not Started	Fire Protection Deputy Chief	Jul-22	n/a	n/a		
<b>ODF Guidance or Memorandum (list sections)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>IT SYSTEM CONSIDERATIONS</b>											
	OregonBuys Approval Path defined for advances based on thresholds	Fiscal Services Manager	06/01/2023	●	Not Started	Fire Protection Deputy Chief	n/a	n/a	n/a		
<b>COMMUNICATION PLANNING</b>											
	Coordination with Operating Associations on Engagement Plan	Fire Prevention and Policy Manager	TBD	●	Not Started	Fire Protection Deputy Chief	n/a	n/a	n/a		

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #25 - Operating Association Advances

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 11/04/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Low The ODF Administrative Branch should formalize the processes and procedures for advancing funds to operating associations, including but not limited to:

1. Specifying the supporting documentation required prior to and subsequent to distribution of funds.
2. Setting a timeline for submission of required documentation.
3. Defining advance threshold amounts/ limits by job classification.

Note: This is dependent upon participation by the Operating Associations.

**(MGO) Action Plan:**

Based on review of the Operating Association Agreements, an amendment should be added to include requirements for Fund Advancements with specific language regarding the required documentation that must be submitted to ODF prior to and after receiving an advancement of funds, the required timeline for submission, and advance threshold amounts/limits.

**MGO Observation:**

Based on our review of the respective Fire Protective Association Agreements and discussion with key ODF Administrative Branch personnel, advances to operating associations from the ODF general fund are provided based on limited supporting documentation. Additionally, records of actual expenses incurred by the operating associations are not remitted to ODF on a timely basis resulting in delays in the reconciliation of the initial advance to actual expenditures incurred and determining whether the operating associations need to reimburse ODF.

**MGO Potential Impact / Risk:**

Providing advances to operating associations based on limited supporting documentation or delays in reconciliations due to lags in the reporting of actual expenditures incurred could result in cash shortages and/or mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation. A standardized process exists for these disbursements but it would be beneficial for both parties to fully understand the parameters of funding distribution and reconciliation needs while codifying these roles and standards to ensure the fiduciary responsibilities of ODF regarding the state's General Fund. ODF will work with the operating associations to agree on documented procedures and ensure they are referenced in the association agreements.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>TRAINING NEEDS</b>											
	Training overview of Coos Forest Protective Association's accounting system	Program Accountant	TBD	●	Not Started	Fiscal Services Manager	n/a	n/a	n/a		
	Training overview of Douglas Forest Protective Association's accounting system	Program Accountant	TBD	●	Not Started	Fiscal Services Manager	n/a	n/a	n/a		
	Training overview of Walker Range Forest Protective Association's accounting system	Program Accountant	TBD	●	Not Started	Fiscal Services Manager	n/a	n/a	n/a		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Review and maintenance of Advancing Funds Procedures (annually)	Fiscal Services Manager	06/30/2024	●	Not Started	Assistant Deputy Director for Admin	n/a	n/a	n/a		
	Reconciliation of advances to actual expenditures (annually)	Program Accountant	06/30/2024	●	Not Started	Fiscal Services Manager	n/a	n/a	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #26 - FEMA Claim Status

**ET Sponsor:** Fire Protection Chief

**Due Date:** 12/31/2021

**Last Update:** 11/04/2022 v.5 | MGO has defined this recommendation as In Progress, with no change to the risk rating. - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Low The ODF Operations and Administrative Branches should establish policies and procedures related to the communication of the status of FEMA incidents and include the status on processing and submission of FEMA claims by incident.

**(MGO) Action Plan:**

1. Establish a policy/ procedure related to the communication of the status of FEMA incidents and claims and the recording of related accounts receivables.
2. Establish a standardized procedure, including the system or location, to track outstanding FEMA claims and incidents.

**MGO Observation:**

The ODF Administrative Branch does not consistently receive status reports regarding FEMA incident statuses. Additionally, written processes and procedures related to ongoing reporting of FMAG submissions do not exist.

**MGO Potential Impact / Risk:**

Inconsistent communication of FEMA incident status to the ODF Administrative Branch could lead to duplicated efforts and/ or the inability to properly project cash flows due to delays in the recording of FEMA accounts receivable balances.

**ODF Management Response:**

ODF agrees with this recommendation. The ODF FEMA team produces weekly progress reports that are presented to Protection Division leadership and the Deputy State Forester at this time. This process should be expanded to include the Administrative Branch. Monthly reports are coordinated through the Protection Division and Administration and are distributed to agency leadership. While communication on FEMA incident status and claims activities has improved from prior seasons; further codification of our policies and procedure is still needed to provide clarity around roles, responsibilities, and information needs. Further codification of our policy and procedures surrounding FEMA incidents and claims will address system components. Technology advancements within ODF related to OFRS reporting, the Sage 300 system and accounts receivable processes, as well as advancements within FEMA related to potential use of their Grants Portal system should greatly assist in communicating status of claims and projecting cash flows.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
✓	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>MILESTONES</b>											
✓	FEMA Tracker developed (MGO)	Incident Finance / FEMA Unit Manager	Done	●	Complete	Protection Finance Manager	n/a	n/a	n/a		FEMA Weekly Status Report
✓	Weekly FEMA Tracker is sent to ODF Operations and Administrative Branch	Protection Finance Manager	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		Email 05/17/21
✓	FEMA Tracker joint review w/ODF Operations and Administrative Branch	Protection Finance Manager	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		n/a
✓	Bimonthly Meeting with FEMA Representatives from Region, Environmental Historic Preservation (EHP), Public Assistance Program Delivery, and OEM (new) (MGO)	Financial Services Manager	Done	●	Complete	Deputy Director for Administration	n/a	n/a	n/a		FEMA DR-4562 Status Updates
	Integrate FEMA Claim Status Review into Internal Audit Planning Consideration	Internal Auditor	06/30/2022	●	Not Started	Deputy Director for Administration	n/a	n/a	n/a		
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Procedures (list topic(s), define each)</b>											
	FEMA Tracker Updating and Communication Procedure for FEMA Unit Manager (MGO)	Incident Finance / FEMA Unit Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	n/a	n/a	n/a		
<b>ODF Greenbook (list sections, define action needed)</b>											
	Chapter 70 - Claims and Incident Cost Recovery Collection (updated) (MGO)	Incident Finance / FEMA Unit Manager	06/30/2022	●	In Review / Underway	Protection Finance Manager	n/a	n/a	n/a		
<b>ODF Guidance or Memorandum (list sections)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>IT SYSTEM CONSIDERATIONS</b>											
	Technical requirements for FEMA Tracker defined	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Complimentary system data defined, i.e. FEMA Grants Portal, Sage AR	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Project formulated for prioritizing within internal application development capacity	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Application development and testing for FEMA Tracker, if feasible	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	FEMA Tracker application deployment, if feasible	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	FEMA Tracker Interface for OFRS	Admin Modernization Program	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
	Procedures for FEMA Tracker revised to incorporate new application(s)	Protection Finance Manager	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>COMMUNICATION PLANNING</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>TRAINING NEEDS</b>											
	Integrate IS-1002: FEMA Grants Portal in training plan for any new staff in ODF FEMA Unit	Incident Finance / FEMA Unit Manager	TBD	●	Not Started	Protection Finance Manager	n/a	n/a	n/a		
	Integrate IS-1027: Fire Management Assistance Grants in training plan for any new staff in ODF FEMA Unit	Incident Finance / FEMA Unit Manager	TBD	●	Not Started	Protection Finance Manager	n/a	n/a	n/a		

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #26 - FEMA Claim Status

**ET Sponsor:** Fire Protection Chief

**Due Date:** 12/31/2021

**Last Update:** 11/04/2022 v.5 | **MGO has defined this recommendation as In Progress, with no change to the risk rating.** - June 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low** The ODF Operations and Administrative Branches should establish policies and procedures related to the communication of the status of FEMA incidents and include the status on processing and submission of FEMA claims by incident.

**(MGO) Action Plan:**

1. Establish a policy/ procedure related to the communication of the status of FEMA incidents and claims and the recording of related accounts receivables.
2. Establish a standardized procedure, including the system or location, to track outstanding FEMA claims and incidents.

**MGO Observation:**

The ODF Administrative Branch does not consistently receive status reports regarding FEMA incident statuses. Additionally, written processes and procedures related to ongoing reporting of FMAG submissions do not exist.

**MGO Potential Impact / Risk:**

Inconsistent communication of FEMA incident status to the ODF Administrative Branch could lead to duplicated efforts and/ or the inability to properly project cash flows due to delays in the recording of FEMA accounts receivable balances.

**ODF Management Response:**

ODF agrees with this recommendation. The ODF FEMA team produces weekly progress reports that are presented to Protection Division leadership and the Deputy State Forester at this time. This process should be expanded to include the Administrative Branch. Monthly reports are coordinated through the Protection Division and Administration and are distributed to agency leadership. While communication on FEMA incident status and claims activities has improved from prior seasons; further codification of our policies and procedure is still needed to provide clarity around roles, responsibilities, and information needs. Further codification of our policy and procedures surrounding FEMA incidents and claims will address system components. Technology advancements within ODF related to OFRS reporting, the Sage 300 system and accounts receivable processes, as well as advancements within FEMA related to potential use of their Grants Portal system should greatly assist in communicating status of claims and projecting cash flows.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	Review and update policy/procedures to meet changing needs (annually)	Protection Finance Manager	06/30/2022	●	Not Started	Fire Protection Division Chief	n/a	n/a	n/a		
	Protection Fiscal Year Operating Plan core duties updated	Fire Protection Deputy Chief	06/30/2022	●	Not Started	Fire Protection Division Chief	n/a	n/a	n/a		
	Position Descriptions updated w/duties	Fire Protection Deputy Chief	06/30/2022	●	Not Started	Human Resources Analyst	n/a	n/a	n/a		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #27 - OregonBuys

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 11/04/2022 v.5 | **MGO has defined this recommendation as Implemented, with the risk rating remaining Low.** - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low** All vendors should be required to register in OregonBuys. If a vendor refuses to register within OregonBuys, then the vendors should be entered into the system by DAS and/ or ODF and communication should be provided to the vendor related to the use of OregonBuys. Once all vendors have been input into OregonBuys, all previous purchasing systems should have input access removed.

**(MGO) Action Plan:**

Add/register all vendors within OregonBuys and disable the Field Protection Districts' and the ODF Administrative Branches' access to the predecessor purchasing systems.

**MGO Observation:**

Certain vendors are not registered in OregonBuys resulting in Field Protection Districts' continued use of the predecessor purchasing and payment system.

**MGO Potential Impact / Risk:**

Utilizing the predecessor purchasing system in addition to OregonBuys could result in missed payments and/ or incomplete financial information.

**ODF Management Response:**

ODF agrees with this recommendation. We currently are requiring all purchases to be through OregonBuys. We are aware of a vendor exception process that DAS is establishing but have not currently utilized it as we have been able to have the vendors sign up. A majority of transactions in the old system are transfers to other agencies, one time GNA grant payments, and emergency payments for vendors not in OregonBuys. ODF will define a phased approach to implement this recommendation that will disable the Field Protection Districts access to the predecessor purchasing system to assist in mitigating risk and instead rely on the exception process for vendors that cannot register in OregonBuys. ODF would prefer to retain access to this system within the Administrative Branch to support the phased implementation and assure that emergency payments can still be completed in a timely manner.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
✓	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>MILESTONES</b>											
✓	Vendor Registration Handout - Requirement and How To Use OregonBuys (MGO)	Disbursements Manager	04/30/2020	●	Complete	Financial Services Manager	Jul-21	Jun-21	n/a		OregonBuys Vendor Registration
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	ODF Directive 0-2-5-100 Purchasing Controls Rescinded	Contract Services Program Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	Oct-21	Dec-21	Sep-21		
	ODF Directive 0-4-0-100 Procurement, Agreements, Contracts, and Leases Rescinded	Contract Services Program Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	Oct-21	Dec-21	Sep-21		
	ODF Directive 0-2-3-250 Accounting for Disbursement Transactions Rescinded	Financial Services Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	Oct-21	Dec-21	Sep-21		
	ODF Directive 0-2-3-205 Internal Controls Over Expenditures Rescinded	Financial Services Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	Oct-21	Dec-21	Sep-21		
	ODF Policy - Disbursements and Expenditures (new)	Financial Services Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	Oct-21	Dec-21	Sep-21		
	ODF Policy - Procurement (new)	Contract Services Program Manager	06/30/2022	●	In Review / Underway	Deputy Director for Administration	Oct-21	Dec-21	Sep-21		
	ODF Policy - Signature Authority updated for inclusion of OregonBuys	Deputy Director for Administration	12/30/2021	●	Complete	State Forester	Oct-21	Dec-21	Sep-21		ODF Policy - Delegation of Authorities
<b>ODF Procedures (list topic(s), define each)</b>											
	DAS Vendor Exception Process - OregonBuys (MGO) Note: DAS may cancel this solution	DAS	n/a	n/a	n/a	Assistant Deputy Director for Admin	n/a	n/a	n/a		n/a - DAS cancelled solution
✓	ODF Short-term Exception Alternative - Vendor can complete registration at ODF Office	Disbursements Manager	04/30/2020	●	Complete	Financial Services Manager	Jun-21	Jun-21	n/a		OregonBuys Vendor Registration
✓	ODF Vendor Exception Procedures (Alternative solution for lack of DAS process)	Disbursements Manager	09/30/2021	●	Complete	Financial Services Manager	Jun-21	Jun-21	n/a		Forestry Order System Replacement Form, Instructions, Guidance
<b>ODF Greenbook (list sections, define action needed)</b>											
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>ODF Guidance or Memorandum (list sections)</b>											
	OregonBuys Payment Guidance 1 and 2 Revised	Financial Services Manager	10/01/2022	●	Being Initiated	Assistant Deputy Director for Admin	Jun-21	Jun-21	n/a		
<b>IT SYSTEM CONSIDERATIONS</b>											
✓	FOS PO System access limited to Admin Branch staff (MGO)	Information Technology	06/30/2021	●	Complete	Chief Information Officer	Jul-21	Jul-21	n/a		Forestry Order System Turned Off July 1, 2021 (Email)
✓	Excel PO macro form to replace FOS PO System for payment of transfers, one time payments, and vendors that still cannot register in OregonBuys. (Short-term solution)	Disbursements Manager	09/30/2021	●	Complete	Financial Services Manager	Jun-21	Jun-21	n/a		Forestry Purchase Order form
✓	Excel Tracking Log for payments utilizing macro form. (Short-term solution)	Disbursements Manager	09/30/2021	●	Complete	Financial Services Manager	Jun-21	Jun-21	n/a		Forestry Purchase Order form
✓	FOS PO System removed altogether, after alternative process established	Information Technology	03/24/2022	●	Complete	Chief Information Officer	Mar-22	Mar-22	n/a		Reports for Old FOS Purchase Order System (Email)
	Sage AP module as replacement system, scope of work, budget and timeline	Financial Services Manager	TBD	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	n/a		
	Sage AP module updated to integrate with business practices	Financial Services Manager	TBD	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	n/a		
	Sage AP module replaces PO payment Excel macro form w (Long-term solution)	Financial Services Manager	TBD	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	n/a		

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #27 - OregonBuys

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 11/04/2022 v.5 | **MGO has defined this recommendation as Implemented, with the risk rating remaining Low.** - April 2022 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low** All vendors should be required to register in OregonBuys. If a vendor refuses to register within OregonBuys, then the vendors should be entered into the system by DAS and/ or ODF and communication should be provided to the vendor related to the use of OregonBuys. Once all vendors have been input into OregonBuys, all previous purchasing systems should have input access removed.

**(MGO) Action Plan:**

Add/register all vendors within OregonBuys and disable the Field Protection Districts' and the ODF Administrative Branches' access to the predecessor purchasing systems.

**MGO Observation:**

Certain vendors are not registered in OregonBuys resulting in Field Protection Districts' continued use of the predecessor purchasing and payment system.

**MGO Potential Impact / Risk:**

Utilizing the predecessor purchasing system in addition to OregonBuys could result in missed payments and/ or incomplete financial information.

**ODF Management Response:**

ODF agrees with this recommendation. We currently are requiring all purchases to be through OregonBuys. We are aware of a vendor exception process that DAS is establishing but have not currently utilized it as we have been able to have the vendors sign up. A majority of transactions in the old system are transfers to other agencies, one time GNA grant payments, and emergency payments for vendors not in OregonBuys. ODF will define a phased approach to implement this recommendation that will disable the Field Protection Districts access to the predecessor purchasing system to assist in mitigating risk and instead rely on the exception process for vendors that cannot register in OregonBuys. ODF would prefer to retain access to this system within the Administrative Branch to support the phased implementation and assure that emergency payments can still be completed in a timely manner.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
v	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
<b>COMMUNICATION PLANNING</b>											
	FOS replacement draft product (Email to Admin Leadership)	Financial Services Manager	06/04/2021	●	Complete	Administrative Leadership Team	n/a	n/a	n/a		email
	Oregonbuys Payment Guidance draft (Email to Admin Leadership)	Financial Services Manager	06/04/2021	●	Complete	Administrative Leadership Team	n/a	n/a	n/a		email
	Preparation for launch of FOS replacement: (Email to Leadership)	Financial Services Manager	06/09/2021	●	Complete	n/a	n/a	Jun-21	TBD		Forestry Order System Sunset (Email 06/04/2021)
	Launch of FOS replacement Timeline w/Guidance and training information (Email to All Forestry)	Financial Services Manager	06/14/2021	●	Complete	n/a	Jun-21	Jun-21	TBD		Forestry Order System Sunset Information (Email 06/09/2021)
	Final update on launch of FOS replacement with training dates and new form	Financial Services Manager	06/25/2021	●	Complete	n/a	Jun-21	Jun-21	TBD		Forestry Order System Replacement Form Training (Email 06/14/2021)
<b>TRAINING NEEDS</b>											
v	Training instructions for FOS replacement Excel PO form	Disbursements Manager	06/25/2021	●	Complete	Financial Services Manager	Jun-21	Jun-21	TBD		Forestry Order System Sunset Information (Email 06/09/2021)
	Training for Sage AP module if agency uses this product	Disbursements Manager	TBD	●	Not Started	Financial Services Manager	TBD	TBD	TBD		
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	AP Payment Guidance/Procedures reviewed (annually)	Disbursements Manager	10/01/2022	●	Not Started	Financial Services Manager	TBD	TBD	TBD		
	Disbursements, Expenditures, Procurement, Signature Authority policies reviewed	Assistant Deputy Director for Admin	10/01/2023	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	Sage AP Module configuration - budgetary investment plan	Financial Services Manager	TBD	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #28 - Encumbrances

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2023

**Last Update:** 11/02/2022 v.5

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Low Once OregonBuys is utilized as a procurement system, the ODF Administrative Branch should consider recording encumbrances to more accurately project cash flows and budgets.

**(MGO) Action Plan:**

Once OregonBuys is utilized as a procurement system, ODF should consider recording encumbrances.

**MGO Observation:**

We noted that the current processes and procedures in place do not provide the necessary information needed to utilize encumbrances. Additionally, the use of encumbrances by ODF is not mandated by the State.

**MGO Potential Impact / Risk:**

The lack of utilizing encumbrances could result in underestimated budgeted expenses and inaccurate cash flow projections.

**ODF Management Response:**

ODF agrees to explore this recommendation further with recognition that OregonBuys implementation as a statewide procurement system is beyond ODF's oversight and instead dependent upon the state enterprise readiness and actionable implementation. Once OregonBuys is fully implemented, this process will be investigated. While encumbrances are an extremely valuable tool for projecting cash flow needs, the current process within the current system (SFMA) for recording and managing encumbrances is very time and staff consuming, especially at year-end.

Deliverable Identification		Owner	Estimated Completion Date	Deliverable Status		Approver(s)	Deliverable Review				Supporting Documentation
✓	Deliverable Name			Status Indicator	Status		District Business	LT	ET	BOF	
✓	OregonBuys Phase II for eProcurement launched for ODF use (MGO)	Contract Services Program Manager	06/01/2022	●	Complete	DAS	Jul-21	Jul-21	n/a		OregonBuys Project eNewsletters, July and August 2022
	Analysis of feasibility / need to record encumbrances within OregonBuys (MGO)	Financial Services Manager/ Contract Services Program Manager	TBD	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
✓	Reference Outstanding Assets & Liabilities Tracker to capture all unknown liabilities	Financial Services Manager	12/31/2021	●	Complete	Assistant Deputy Director for Admin	n/a	n/a	n/a		Outstanding Assets & Liabilities Tracker
<b>POLICY AND PROCEDURES</b>											
<b>ODF Policy (list topics and define milestones)</b>											
	Review and update expenditure policies, if encumbrances are feasible	Financial Services Manager	06/30/2023	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Review and update procurement policies, if encumbrances are feasible	Contract Services Program Manager	06/30/2023	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
<b>ODF Procedures (list topic(s), define each)</b>											
	Review and update expenditure procedures, if encumbrances are feasible	Financial Services Manager	06/30/2023	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
	Review and update procurement procedures, if encumbrances are feasible	Contract Services Program Manager	06/30/2023	●	Not Started	Assistant Deputy Director for Admin	TBD	TBD	TBD		
<b>ODF Greenbook (list sections, define action needed)</b>											
	Review and update incident procedures, if encumbrances are feasible	Incident Finance / FEMA Manager	06/30/2023	●	Not Started	Protection Finance Manager	TBD	TBD	TBD		
<b>ODF Guidance or Memorandum (list sections)</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
<b>IT SYSTEM CONSIDERATIONS</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
<b>COMMUNICATION PLANNING</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
<b>TRAINING NEEDS</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
<b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>											
	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
<b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b>											
	Consider temporary or LD Business Analyst capacity to support OregonBuys Encumbrance process development	Financial Services Program Manager/ Contract Services Program Manager	TBD	●	Not Started	Deputy Director for Administration	TBD	TBD	TBD		

Status Legend:	
●	Not Started
●	Being Initiated
●	In Review / Underway
●	Approved / Completed