



Department of Administrative Services
 Division of Finance
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Service Plan

Fiscal Year 2011

The Department of Administrative Services delivers support services of the highest quality and best value to government agencies and the public. The mission of the Division of Finance is to provide fiscal leadership and quality financial systems, processes and information. The Division is created by statute — 63A-3-101. Its duties are specified in Title 63A, Chapter 3. This Service Plan is prepared in compliance with Section 63A-1-111. Questions regarding the plan should be directed to John C. Reidhead CPA, Director, at 801-538-3020 or at jreidhead@utah.gov.

What are the services we provide?		What are the methods used to provide each service?	What are the standards of performance for each service?	What performance measures are used to gauge compliance with the standards?
1. Exercise accounting control over state departments and agencies	Maintain statewide accounting policies and procedures.	Published electronically on the division's website.	GAAP, Internal Control, State law	Customer satisfaction survey, unqualified audit opinion on CAFR.
	Assist with state Internal Service fund accounting and budget forms.	Division accounting staff work closely with state agency accountants.	GAAP, Internal Control, Federal Regulations, State Law	Customer satisfaction survey, unqualified audit opinion on CAFR.
	Assist with Trust and Agency fund accounting and bank reconciliation review.	Division accounting staff work closely with state agency accountants.	GAAP, Internal Control, state law	Customer satisfaction survey, unqualified audit opinion on CAFR.
	Organize and run meetings for budget and accounting officers and provide training to agency accountants.	Agency Coordinating Team (ACT) meetings held monthly. Budget and Accounting (B&A) Officer's meetings held twice a year. Year End training given annually.	GAAP, Internal Control	Customer satisfaction survey, unqualified audit opinion on CAFR.
	Provide standard financial reports.	Published electronically on our Data Warehouse website.	Records on Data Warehouse are accurate and complete. Data Warehouse is available each business day from 8:00 am to 5:00 pm.	Percent time system is available, # of detail & summary records on data warehouse.
	Provide standard data queries.	Maintain a Data Warehouse of electronic records available for queries, develop and maintain standard queries.	Records on Data Warehouse are accurate and complete. Data Warehouse is available each business day from 8:00 am to 5:00 pm.	Percent time system is available, # of detail & summary records on data warehouse.

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1. Exercise accounting control over state departments and agencies (continued).	Provide custom data queries.	Maintain a Data Warehouse of electronic records available for queries, assist agencies with their custom queries.	Records on Data Warehouse are accurate and complete. Data Warehouse is available each business day from 8:00 am to 5:00 pm.	Percent time system is available, # detail & summary records on data warehouse.
	Provide Budget Prep data to GOPB.	Download information from Data Warehouse and format as needed for GOPB.	Records on Data Warehouse are accurate and complete. Data Warehouse is available each business day from 8:00 am to 5:00 pm.	Percent time system is available, # detail & summary records on data warehouse.
	Provide financial data to state agencies.	Download information from Data Warehouse and format as needed.	Records on Data Warehouse are accurate and complete. Data Warehouse is available each business day from 8:00 am to 5:00 pm.	Percent time system is available, # detail & summary records on data warehouse.
	Post audit a sample of state agency payments for compliance with state policy and procedure.	Division post auditors review supporting documentation of sample payments and issue a report of findings to department or agency.	GAAP, Finance policies Internal Control	# of post audits completed.
	Cancel and replace state checks that are lost, stolen, or issued in error.	Process requests by agency personnel and payees to replace checks as needed.	Finance policies, Internal Control	# of replaced warrants.
	Maintain disbursement related policies and procedures.	Published electronically on the division's website.	GAAP, Internal Control, Federal regulations, Banking standards.	Customer satisfaction survey.
	Maintain accounting and travel forms for state agency use.	Published electronically on the division's website.	GAAP, Internal Control, Finance policies.	# forms, Customer satisfaction survey.
2. Establish a comprehensive state accounting system	Run and maintain the statewide accounting system: FINET.	FINET is available through a web based application and provides accounting functionality for state agencies, including: cash receipts, receivables, procurement, vendor payments, inter-agency payments, fixed assets, and inventory.	FINET system is available Monday 7 am to 6:30 pm, Tues thru Thurs 7:30 am - 6:30 pm, Friday 7 am to 7 pm, and Saturday 7 to 7 except for 3rd Saturday. GAAP	Unqualified audit opinion, # records processed, Customer satisfaction survey.
	Administer the FINET HelpDesk to assist FINET users statewide.	Provide assistance to state agency personnel who use FINET. Explain how to use the features of FINET and how to deal with error messages on their transactions.	Finance policies, Internal Control. HelpDesk is available each business day from 8 am to 5 pm. Calls are returned within 24 hours.	# of Help Desk calls logged, Customer satisfaction survey.
	Maintain FINET user security and workflow.	Set up security and workflow for FINET users based on properly approved security request forms submitted by agencies.	Internal Control, Auditing Standards	Customer satisfaction survey, Unqualified Audit Opinion

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	Provide FINET training for users statewide.	Provide face-to-face classroom training, computer based training, and long distance training for those who cannot attend training in Salt Lake City.	GAAP, Finance policies, internal control	Customer satisfaction, # classes, # students, # instructor hours.
	Assist agencies with FINET document suspense file clean up.	Notify agencies of documents that are in error, help them resolve the errors so the documents will post properly.	Internal Control, GAAP	Customer satisfaction.
	Maintain statewide chart of accounts.	Maintain and setup accounting elements such as funds, appropriation units, departments, units, expenditure and revenue codes, etc. based on agencies requests, GAAP, and legislation.	GAAP, Internal Control, State Law	Customer Satisfaction, Unqualified audit opinion.
	Maintain FINET cost accounting tables for agencies.	Set up tables for agencies to use for cost accounting purposes for federal grants and projects.	GAAP, Federal regulations	Customer satisfaction, Unqualified Federal Single Audit opinion.
	Coordinate new year budget start up for state agencies.	Work with agency accountants to ensure that appropriation, revenue, and expenditure budgets are properly set up.	GAAP, Budgetary Procedures, State Law	Dist budget set up guidelines by April 1, # appropriation line items, # supplementals, # non-lapsing line items.
	Coordinate old year close out of budgets.	Work with agency accountants to ensure all expenditures and revenues are recorded and budgets are closed out by deadlines set by statute.	GAAP, Budgetary Procedures, State Law	Budgets closed out by Aug 31.
2. Establish a comprehensive state accounting system (continued).	Maintain vendor information on FINET.	Agencies submit electronic requests for new vendors; the Division verifies information with the IRS, and then sets up the vendor so payments can be made by agencies.	Finance policies, Internal Control, Federal regulations, Banking standards	# vendors added to the FINET system, # of EFT vendors on FINET
3. Set per diem rates for attendance at official meetings	Set per diem rates for board meetings.	Publish rates in our policies and procedures available electronically on our website.	State law	Customer satisfaction survey.
4. Adopt rules governing travel and travel expenses of executive branch	Maintain statewide travel related policies and procedures	Published electronically on the division's website.	GAAP, Finance policies, DHRM rules, Federal regulations, state law, internal control.	Customer satisfaction survey.

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5. Provide fiscal procedures.	Cash Management Improvement Act (CMIA) monitoring and reporting.	Analyze state agencies federal draws and expenditures and calculate interest on any over/under draws. Complete the annual agreement between the State and the federal government that govern federal draws.	Federal regulations	Approved Fed/state agreement, annual report submitted on time and accurate.
	Fixed Asset monitoring.	Review agency fixed asset purchase reconciliations and physical inventory.	GAAP, Internal Control	Total value of state's fixed assets, # of fixed asset recons reviewed, Unqualified Audit opinion.
	Lease monitoring and reporting.	Leases are reviewed and classified for financial reporting purposes.	GAAP, Internal Control	Unqualified Audit opinion.
	Bank reconciliation monitoring.	Review agency monthly bank reconciliations.	GAAP, Internal Control	# of bank account recons reviewed, Unqualified Audit opinion.
	Loan servicing and accounting.	Bill and collect loan payments from borrowers and do accounting for loans. Maintain loan billing and accounting system that tracks approximately 4,000 loans serviced by the Division and the Department of Agriculture.	GAAP, Internal Control, state law	# of loans on loan system, customer satisfaction, Unqualified Audit opinion, Unqualified Federal Single Audit opinion.
	Revenue and receivable accounting and monitoring.	Lapse back excess dedicated credits to appropriate fund according to state law, analyze receivables and revenues for accuracy and completeness.	GAAP, Internal Control, state law	# of dedicated credit revenue types monitored, customer satisfaction, Unqualified Audit opinion.
	Legislative consulting.	Work with legislative staff on proposed legislation and give advice on other legislative issues.	State law, GAAP	Customer satisfaction, Unqualified Audit opinion.
	Accounting consulting with agencies.	Work with agency staff and give advice and direction on accounting issues.	GAAP, Internal Control, state law, fed regulations	Customer satisfaction, Unqualified Audit opinion.
	Various accounting services as prescribed by law.	Make accounting cash transactions/transfers between funds as required by state law and monitor fund balances.	GAAP, Internal control, state law, unqualified audit opinion	Customer satisfaction, Unqualified Audit opinion.
	Prepare the State's Comprehensive Annual Financial Report.	Compile financial information from Data Warehouse, state agencies, component units, and various other sources into an annual 200+ page report. Work with state auditors to ensure a timely audit of the report.	GAAP, State law	Receive Certificate of Achievement for Excellence in Financial Reporting from GFOA, Unqualified Audit opinion.
	Prepare annual Preliminary Report of State Surplus.	Compile state agency budget closing information and calculate surplus or deficit as required by state law.	State Law	Release surplus Sept 1

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5. Provide fiscal procedures (continued).	Prepare custom reports for state agencies and Legislative Fiscal Analyst.	Compile information from various sources into reports as requested by state agencies and Legislative Fiscal Analyst.	GAAP, Internal Control	Customer satisfaction
	Prepare the statewide cost allocation plan and coordinate with the Federal Cost negotiators on issues related to the plan.	Compile information and make calculations as required by federal regulations to determine amount of central functions overhead that agencies may charge to their federal grants.	Federal regulations	Customer satisfaction, Unqualified Federal Single Audit opinion.
	Prepare annual federal Single Audit Report schedules.	Compile information on federal grant revenues and expenditures from state agencies into schedules as required by federal regulations.	Federal regulations.	Customer satisfaction, Unqualified Federal Single Audit opinion.
	Serve as Federal Contact for Single Audit Issues.	Coordinate responses to federal agencies from state agencies in regards to questions and findings about federal grant expenditures.	Federal regulations.	Customer satisfaction, Unqualified Federal Single Audit opinion.
	Prepare financial information for state bond issues.	Compile selected financial statement information from various sources.	SEC standards for reliable information.	# of bond issues outstanding, bond Continuing Disclosure completed, # bond OS prepared.
	Provide accounting for termination pools and OPEB Trust Funds.	Prepare accounting entries to record activity and payments. Reconcile accounts.	GAAP, State Law	Customer satisfaction, Unqualified Audit opinion.
	Provide Debt Service accounting for the State.	Prepare accounting entries to record activity and payments. Reconcile accounts.	GAAP	Customer satisfaction, Unqualified Audit opinion.
	Fine surcharge accounting and allocations.	Make distributions to local and state governments and prepare entries to record activity. Reconcile accounts.	State Law	Customer satisfaction
	Maintain state payroll system and process employee pay checks and direct deposits.	Maintain core payroll system that processes over 22,000 employee paychecks every 2 weeks, transmit electronic file to bank for direct deposits, print checks for payments to employees.	GAAP, Federal regulations, Banking standards.	# of checks issued, # off cycle checks, total value of payroll, cost per check, customer satisfaction

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5. Provide fiscal procedures (continued).	Provide Employee Self Service (ESS) system.	Provide internet based system for entry of employee timesheets used by approximately 13,000 employees, plus provide online access to other employee information such as direct deposit bank account, reprinting of W2s, modifying of W4s, and reviewing past time sheets to all 22,000+ employees.	GAAP, federal regulations, DHRM rules, Finance policies.	#ESS time entry users, customer satisfaction.
	Process employee timesheets.	Use timesheet information entered by employees, (either online with ESS, or manually entered into payroll system by payroll technicians) to calculate and process payroll.	Internal control, Federal regulations, DHRM rules, Finance policies.	#ESS time entry users, customer satisfaction.
	Prepare and distribute W2s.	Annually prepare hard copy W2s that show employees wages and taxes paid and distribute to 22,000+ employees.	Federal regulations	Issued by deadline, # of IRS penalties for noncompliance, customer satisfaction.
	Process W4s.	Receive W4 forms from employees and update employee withholding data into payroll system. Employees can also update this information through ESS.	Federal regulations.	Customer satisfaction, no notification of noncompliance from IRS.
	Provide payroll system training to state agencies.	Train DHRM and state agency payroll technicians in the use of the statewide payroll system.	Internal control, Federal regulations, Finance policies, DHRM rules.	Customer satisfaction, # of off-cycle checks.
	Process retirements and terminations.	Enter retirement and termination data into payroll system as received from state agencies to ensure that employees final paychecks are accurate and all outstanding items are taken care of.	Internal control, Federal regulations, Finance policies, DHRM rules, state law.	Customer satisfaction, Unqualified Audit opinion.
	Process payroll garnishments.	Enter payroll garnishments for state employees into payroll system according to court order or other legal authority. Ensure that the garnishments are processed accurately until the court order has been satisfied.	Federal regulations, State Law	Customer satisfaction.
	Set up employee direct deposits.	Receive and process information from state employees as to where they would like their paychecks electronically deposited.	Banking standards.	Customer satisfaction.

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5. Provide fiscal procedures (continued).	Leave tracking and accounting.	Payroll system calculates and tracks the earning and usage of annual, sick, excess, holiday, and other leave for state employees. This information is used to record any state liability for unused leave.	State law, Internal control, DHRM rules, Finance policies.	Customer satisfaction, Unqualified Audit opinion.
	Process employee voluntary deductions and 3 rd party payments.	Based on information from employees set up deductions and payments on behalf of state employees for health insurance, employee unions, etc.	Federal and state law	Customer satisfaction, Unqualified Audit opinion.
	Process employment related tax payments.	Withhold state and employee's share of federal, state, and local taxes and remit to proper taxing entity.	Federal and state law	Customer satisfaction, no notice of noncompliance from taxing entities.
	Maintain Payroll system and ESS user security.	Enter new users and ensure that users are only granted security as authorized by state agencies and state Finance.	Internal Control	Customer satisfaction, Unqualified Audit opinion.
	Distribute employee pay checks and pay advices to state agencies.	Ensure pay checks and pay advices are printed each pay period and distribute them to state agencies through central mail for distribution to individual employees.		# of pieces of mail, customer satisfaction.
	Calculate FTEs.	Using information from the payroll system including hours worked, determine the amount of full time equivalents the state has employed periodically throughout the year.	DHRM and Division of Finance agreed-upon policy.	Customer satisfaction.
	Provide labor detail data to state agencies through Data Warehouse.	Download detail payroll information from payroll system every 2 weeks and make that information available on Data Warehouse, including wages, hours worked, and other payroll information.	GRAMA regulations, Records on Data Warehouse are accurate and complete, Data Warehouse is available each business day from 8:00 am to 5:00 pm.	Percent time system is available, # detail & summary records on data warehouse.
	Approve and monitor credit card acceptance by state agencies.	Assist in credit card setup and use. Authorize and control the use of credit cards. Analyze agency annual self-assessment questionnaire for compliance.	Payment Card Industry Data Security Standard (PCI), Internal Control, Finance policies, DTS policies.	Unqualified audit/review, compliance on annual self-assessment questionnaire.

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5. Provide fiscal procedures (continued)	Maintain and serve as state administrator for the Federal Social Security 218 agreements.	Local governments must enter into 218 agreements with the Social Security administration to allow their employees to participate in the Medicare and Social Security programs. State Finance maintains these agreements and facilitates new agreements for new entities or changes to existing agreements.	Federal regulations.	Customer satisfaction, no notices of noncompliance from Federal Social Security Administration.
	Run Finder System.	Match amounts owed by individuals to the state, IRS, and other entities against state tax refunds. Garnish from these tax refunds amounts owed and distribute amounts collected.	State Law	# and \$ garnished
	Set up and approval of state agency contracts.	Receive and enter in FINET agency contracts. Review contracts for reasonableness and adherence to state policies.	State Purchasing rules, Internal Control	# contracts processed
	Distribute Payment in Lieu of Taxes (PILT) federal payments to counties.	Annually, distribute PILT amounts to counties in accordance with federal regulations.	Federal regulations.	Customer satisfaction.
	Distribute Forest Reserve monies to counties.	Annually, distribute Forest Reserve monies to counties in accordance with federal regulations.	Federal regulations.	Customer satisfaction.
	Distribute state tax refund checks.	Daily, pick up state tax refund checks from DTS printing center and take to central mail for mailing.	Timeliness and accuracy.	# tax refunds processed, customer satisfaction.
	Distribute FINET payments to vendors and state agencies.	Daily, pick up FINET payment checks from DTS printing center and take to central mail for mailing.	Timeliness and accuracy.	# of pieces of mail, customer satisfaction.
	Issue 1099s to vendors	Annually, compile payment information from FINET and other state payments systems and issue 1099s according to federal regulations.	Federal regulations.	Issued by IRS deadline, no notice of noncompliance from IRS.
	Distribute state tax money to cities and counties based on amounts from Tax Commission.	Using the tax distribution system maintained by the Division, process and distribute tax collections to appropriation local government.	State Law	Customer satisfaction
	Distribute state appropriations to colleges and universities.	Every 2 weeks, distribute state appropriations to colleges and universities according to draw schedules.	State Law.	Customer satisfaction, Unqualified Audit opinion.

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5. Provide fiscal procedures (continued)	Provide information about the status of payments to vendors and individuals.	Using the Payment Tracking, and Finder Systems maintained by the Division, answer questions about whether a state payment has been issued, cleared the bank, or been garnished and for what reason.	Finance policies.	Customer satisfaction.
	Waste Tire Recycling Fund accounting and payments.	Review, approve, and process requests for payments from tire recyclers out of the fund and post accounting entries to account for fund activity.	GAAP, State Law.	Customer satisfaction Unqualified Audit opinion.
	Provide a state travel office to book business travel for employees.	Book airline tickets, rental cars, and hotels; provide group gathering assistance and emergency travel assistance to state employees.	Finance policies, Internal Control	# airline tickets issued, avg ticket price, # hotel nights booked, # car rental days booked.
	Run and maintain statewide Payment Tracking System (PTS).	Receive electronic files from most state payment systems such as MMIS, USDS, PACMIS, etc. and transmit information to bank on warrants, pay cards, and EFTs to be issued.	Banking standards, Internal Control	# of Warrants, EFTs, and Pay card payments sent to bank.
	Provide imaging system for certain agencies.	Scan various documents into imaging system for various agencies for electronic retrieval; maintain system for use by DTS for scanning their documents.	Auditing standards, Finance policies.	Customer satisfaction.
	Process Post Conviction Fund payments	According to state law, review, approve and process payments to attorneys and other professionals for services provided on behalf of individuals on whom the death penalty has been imposed.	GAAP, state law.	Customer satisfaction.
	Provide Judicial Conduct Commission (JCC) budgeting and accounting services.	Set up budgets and process payments for JCC.	GAAP, Internal Control	Customer satisfaction.
	Provide various services to Indigent Trust funds.	Provide accounting, contracting, payment processing services, and provide board staff and membership to Indigent Capital Trust Fund and Indigent Inmate Trust Fund.	GAAP, State Law	Customer satisfaction.
	Administer Travel Card program for state employees statewide.	Issue, cancel, and monitor travel credit cards for state employees who travel on state business.	Finance policies, Internal Control	Customer satisfaction.

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5. Provide fiscal procedures (continued)	Issue quarterly travel newsletter	Write articles on travel policies and issues that affect traveling state employees and issue newsletter electronically to state employees that have signed up to receive it.	Timeliness and meaningful communication with customers.	Customer satisfaction.
	Issue monthly FINELINE newsletter.	Write articles on accounting policies and issues that affect accountants statewide and issue newsletter electronically to state employees that have signed up to receive it.	Timeliness and meaningful communication with customers.	Customer satisfaction.
	Prepare annual legislative loan report.	Annually, compile information from loan system maintained by the division on new loans issued by state agencies and make calculations for present values and other information as required by state law. Distribute the report to the Legislature prior to the Legislative General Session each year.	State Law, GAAP.	Customer satisfaction.
6. Provide Financial Transparency website	Publish a public database of state financial information that is easily accessible and free of charge. http://www.transparent.utah.gov	Work with the Transparency Board to determine how best to provide the service.	State Law, Requirements of Transparency Board	To be determined.

What are the costs associated with each service?

The Division does not charge for most of the services it provides. The Legislature created the Division as an appropriated agency. To encourage agency compliance the Division does not charge for providing central systems such as FINET, Payroll, and Data Warehouse. To facilitate agency use the Division publishes its policies and procedures free of charge on the Internet. However, the Division does charge for the following services: servicing loans - \$125 per year per loan; duplicate W2s - \$5 (these are available free through ESS); garnishing payments through Finder system - \$15 regular, \$25 IRS; and booking airline tickets - \$25 with agent, \$15 with RESIX.