Course ID: CO 102
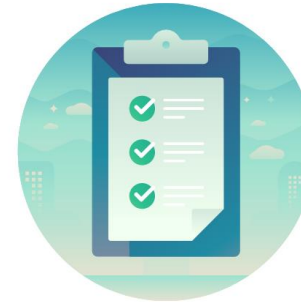# Course: GL, KK, AM, CM, AR & External Billing

September 30th, 2024

Ground Rules

Be on time

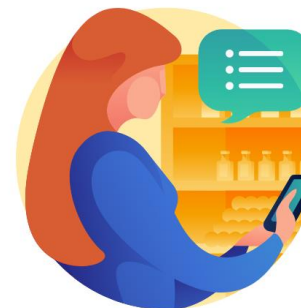Turn off your cell phones when in class

Participate actively in class; refrain from email and internet use

Attendance

Take breaks as needed

Feel free to ask questions

Course Overview

Course Description	This course provides a comprehensive overview of how the establishment of five Constitutional Offices to be separate entities within INFORMS will impact the GL, KK, AM, CM, AR &External Billing processes. This course consists of the following modules: • Module 1: Welcome & Introduction • Module 2: Impacted Business Process • Module 3: Additional Training & Job Aids
Training Audiences	All INFORMS users with GL, KK, AM, CM, AR & External Billing related roles
Prerequisites	None
Estimated Duration	3 Hours

Course Outline

Content
Module 1: Welcome and Introduction
• Lesson 1: COCO Overview
Module 2: Impacted Business Process
• Lesson 1: General Ledger
• Lesson 2: Budget/Commitment Control (KK)
• Lesson 3: Asset Management
• Lesson 4: Cash Management
• Lesson 5: Accounts Receivable
• Lesson 6: External Billing
• Lesson 7: Reports
Module 3: Additional Training & Job Aids

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Module 1: Welcome and Introduction

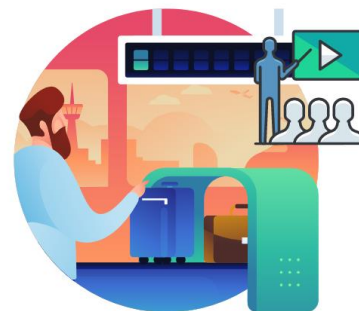| Module Topics |
|---|
| Course Administration and Logistics |
| Learning Objectives |
| Lesson 1: Continuity of County Operations INFORMS Overview |

Course Administration and Logistics

To receive credit for completing this course, attendance must be recorded at the beginning <u>and</u> end of class
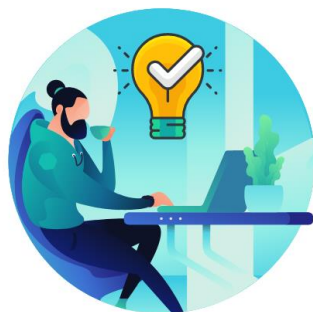
Please turn off cell phones and refrain from checking email and the Internet while in class

Actively participate in class

Take Breaks at scheduled times

Ask questions to learn

Be back from Breaks on time

MIAMI-DADE COUNTY

Learning Objectives

At the conclusion of this course, participants will be able to:

- Describe how the establishment of five Constitutional Offices (COs) to be separate entities within INFORMS will impact roles and processes

- Understand the changes due to COCO for the General Ledger, Budget / Commitment Controls, Asset Management, Cash Management, Accounts Receivables and External Billing processes

- Where to find additional INFORMS COCO training

Lesson 1: Continuity of County Operations INFORMS Overview

- Scope: Establishment of five (5) Constitutional Offices (COs) to be separate entities within INFORMS FSCM (Financial Supply Chain Management), HCM (Human Capital Management) and Hyperion applications for Financial and Regulatory reporting purposes.

- Implementation Approach:
  - What is **NOT** Changing
    - Chart of Account values, with exception of new General Funds for COs where needed
    - Master Data (ex. Suppliers, Customers, Locations, etc.)
    - Majority of the Workflow Approval Processes
  - What is Changing
    - New GL Business Unit for each Constitutional Offices
    - New Bank Accounts for Constitutional Offices
    - Some Workflow Approval Processes
    - Security Access for GL Business Units and Bank Accounts
    - Reports – Flexibility to run multiple GL BUs, Historical Access for CO MDADE data, etc.
    - Separate instance of Batch Processes and Interface where applicable

Module 2: Impacted Business Process

Module Topics
Lesson 1: General Ledger
• General Ledger Roles
• Journal Entry Business Process
• Chartfield Request Business Process
• Key Changes – General Ledger
Lesson 2: Budget/Commitment Control (KK)
• Budget/Commitment Control (KK) Roles
• Budget Journal Business Process
• Key Changes – Budget/Commitment Control KK
Lesson 3: Asset Management
• Asset Management Roles
• Asset Creation & Maintenance Process
• Key Changes – Asset Management

Module 2: Impacted Business Process

| Module Topics |
| --- |
| Lesson 4: Cash Management |
| • Cash Management Roles |
| • Key Changes – Cash Management |
| Lesson 5: Accounts Receivable |
| • Accounts Receivable Roles |
| • Key Changes – Accounts Receivable |
| Lesson 6: External Billing |
| • External Billing Roles |
| • Invoice to Cash Process |
| • Key Changes – External Billing and Bill Adjustments |
| Lesson 7: Reports |
| • Key Changes – Reports |

Lesson 1: General Ledger Roles

Domain	Role Identification	INFORMS End User Role	Description
INFORMS	Departmental	Department GL Journal Entry Processor	The Department Journal Entry Processor is responsible for the creation of journals. A Department Journal Processor can run online Edit, Budget Check, and submit to the journal approval process
INFORMS	Departmental	Department GL Approver 1	The Department GL Journal Approver 1 is responsible for approving his/her department journal prior to Central approval. This approver has access to a pooled
INFORMS	Departmental	Dept Appropriation Processor	The Department Appropriation Processor is responsible for the creation of a budget journal to request or transfer budget for the department.
INFORMS	Departmental	Dept Chart of Accounts Requestor	The Department Chart of Accounts (CoA) Requestor has the ability to create and submit new chartfield value requests for Central to approve.
INFORMS	Departmental	GL Reporter	The GL Reporter has the ability to run reports and distribute to the Department Report Viewer as required.
INFORMS	Departmental	GL Reviewer	The GL Viewer has the ability to access General Ledger and Commitment Control online inquiry screens and read-only access to Create Journal Entry pages.

Lesson 1: Journal Entry Business Process
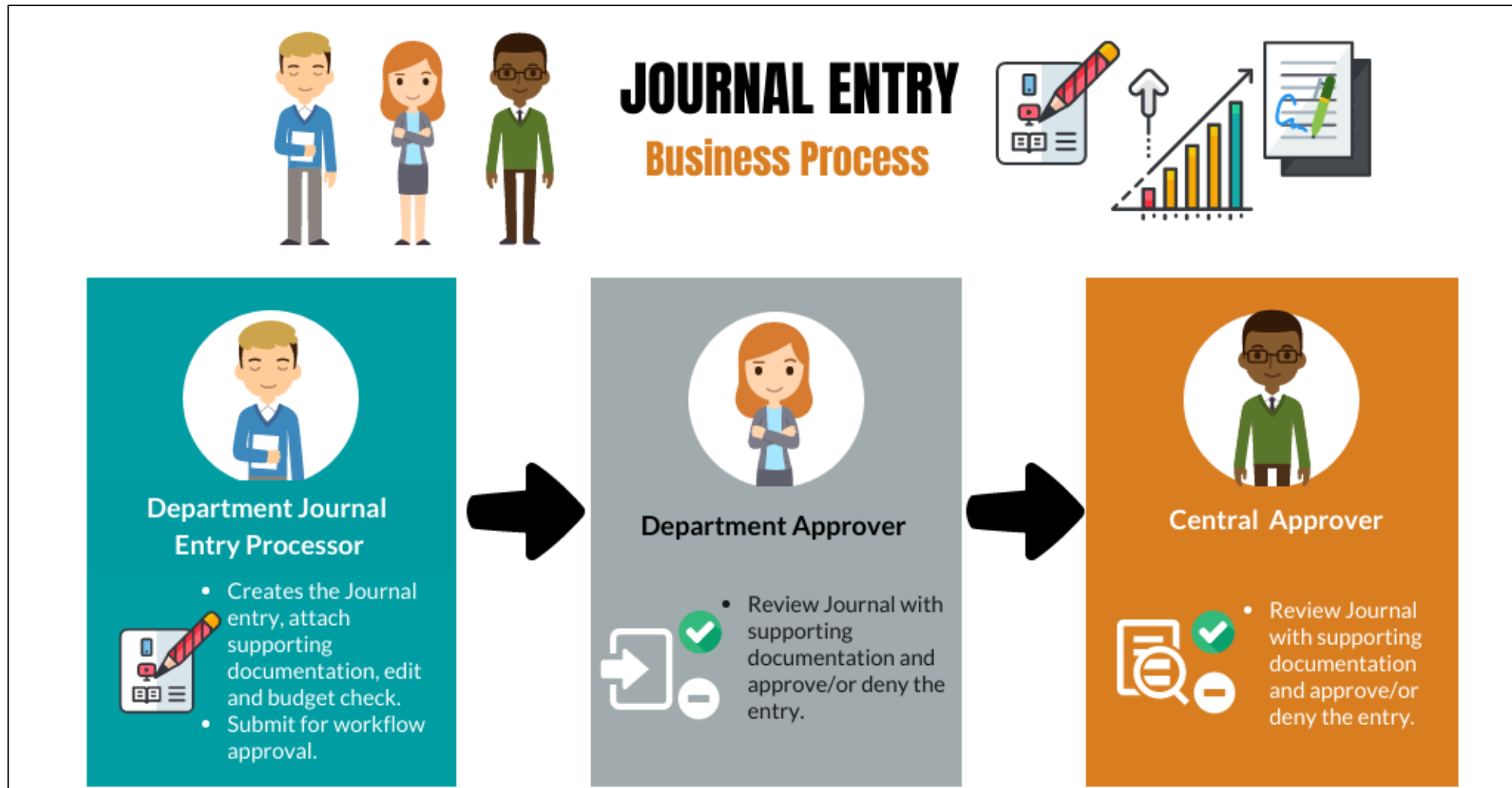
Lesson 1: Chartfield Request Business Process

CHARTFIELD REQUEST
Business Process

- Department requests the Chartfield (Department, Account, Fund or Grant)

- Central Finance approves the Chartfield request.

Lesson 1: Key Changes – General Ledger

- **New General Ledger Business Unit (GLBU)**

  - All Constitutional Offices will be associated to a new GLBU

- **General Ledger Journal - Fund Codes**

  - Some Constitutional Offices will no longer be able to transact on certain historical Funds (e.g., General Fund – G1001)

  - Finance Department (under the CoC) will retain access as a Service Provider

  - A new combo rule will be applied to prohibit the COs from posting to MDADE Fund values

- **Allocations**

  - When running Allocations, Central Finance will need to consider all COCO GL BUs

  - IG / UAP Allocations for Constitutional Offices will be paid out of AP disbursements (system check) in the event Constitutional Office contract has IG / UAP applied

Lesson 2: Budget/Commitment Control (KK) Roles

Domain	Role Identification	INFORMS End User Role	Description
COCO	Departmental	GL CO Appropriation Approver	CO Dept Appropriation Approver has access to approve budget journals for their respective BUs

Lesson 2: Budget Journal Business Process

BUDGET JOURNAL for Constitutional Office (CO) Departments
Business Process

1 **Budget Journal**
- Create a Budget Journal document
- Load or Transfer Budget Journal document

Department Appropriation Processor
This role is responsible for the creation of a budget journal to request or transfer budget for the Constitutional Office (CO) department.

2 **Budget Approval**
- Review Budget Journal
- Approve or Reject

GL CO Appropriation Approver
The Constitutional Office (CO) Approver role has access to post, approve/ reject Countywide controlling budget journals.

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Lesson 2: Key Changes – Budget/Commitment Control KK

- **New GLBU**

  - All Constitutional Offices will be associated to a new GLBU (field will be defaulted)

- **Annual Hyperion Operating Budget Load**

  - 2024-2025 Operating budgets will be integrated to INFORMS from Hyperion under the new Constitutional Offices' GLBUs (Appropriation, Revenue, Detail)

- **Annual Capital Budget / CBAT / Capital Budget Load**

  - 2024-2025 Capital Budget will be integrated from CBAT to INFORMS and will remain under MDADE, with the exception of a few due to specific funding requirements that remain with the constitutional office.

- **Budget Ledgers**

  - The capital ledger names used by the Constitutional Offices will be the same as the current budget ledger names but under their new GLBUs

Lesson 2: Key Changes – Budget/Commitment Control KK

- **Budget Journals (Non-Capital)**

  - Constitutional Offices Operating Budget Journal Approval will not require OMB Budget Office approval (budget journal approval path: COCO Dept Processor > COCO Dept Approver)

- **Commitment Control/Budget Attributes (Non-Capital)**

  - Constitutional Offices will now be creating their own budget attributes; currently provided by OMB (lift budget controls) and OES (Technical)

    - Includes managing errors and overrides as needed

    - New roles will be identified and will undergo knowledge transfer

Lesson 3: Asset Management Roles

Domain	Role Identification	INFORMS End User Role	Description
INFORMS	Departmental	Department Asset Manager	Department Asset Manager is responsible for validating, entering, and/or approving interface entries from subsystem, and additions; review and approve all Physical and Financial Asset Transactions such as TRF/RET/RCT/ADJ/ADD.
INFORMS	Departmental	Department Asset Maintainer	Department Asset Maintainer is responsible for managing the physical information associated with assets under their control and updating and processing assets into the system.
INFORMS	Departmental	Department Asset Viewer	The Department Asset Viewer will be able to view the assets within their business unit.
INFORMS	Departmental	Department Asset Processor	Department Asset Processor is responsible for submitting and processing Finance Transactions.

Lesson 3: Asset Creation & Maintenance Process
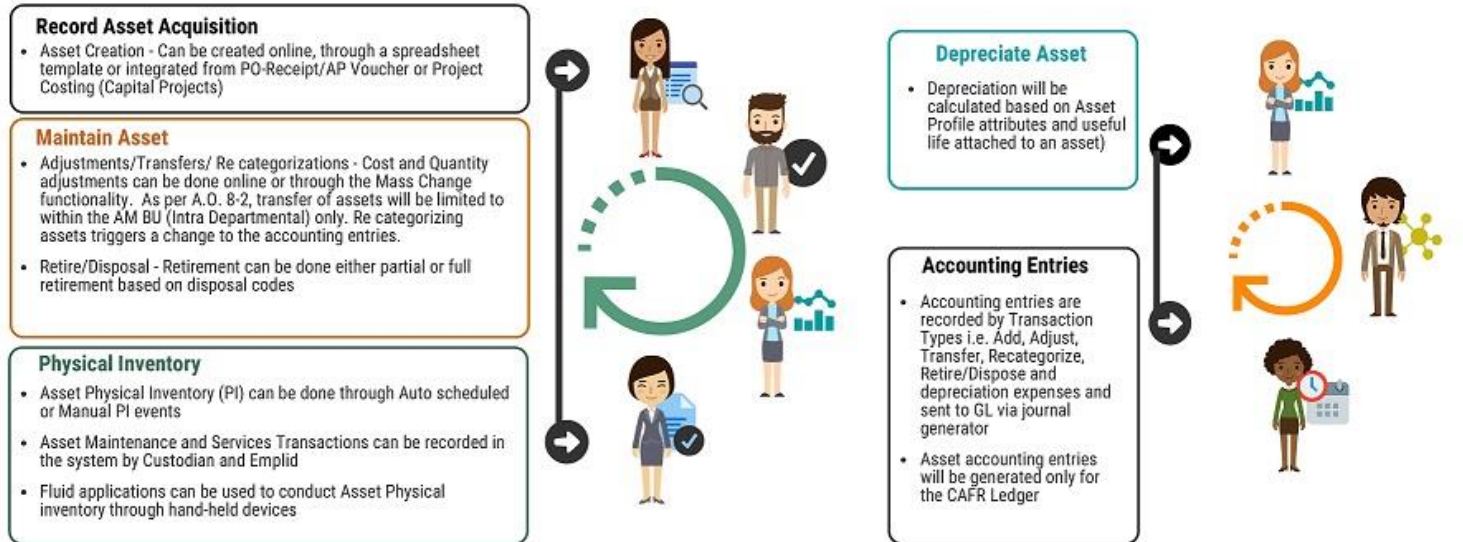
Lesson 3: Key Changes – Asset Management

- **General Ledger Business Unit (GLBU)**

  - All Constitutional Offices in Asset Management will remain mapped to the 'MDADE' general ledger business unit

  - Exception: Office of the Sheriff (SH) - A new Asset Management Business Unit (AMBU) will be created for the Sheriff and mapped to a new 'SH' General Ledger Business Unit. Assets will be transferred post GO-Live from PD to SH

- **Asset Ownership**

  - Sherriff's office can own capital assets ($5,000 or more)

  - Tax Collector office can own real property (Real Estate)

  - All other Capital Assets will be owned by Miami-Dade County and reflected under the respective AMBU

- **Procurement**

  - Constitutional Offices will be required to procure all assets (Capital and Non-Capital) and they will be integrated to the Asset Management module according to state statute utilizing the capabilities in the Procure-to-Pay process

Lesson 3: Key Changes – Asset Management

- **Annual Physical Inventory**

  - All Constitutional Offices, except the Sheriff's Office, will continue to comply with Miami Dade County, Internal Services Department (ISD) annual physical inventory policy and procedures

  - The Sheriff's Office will be responsible for conducting annual physical inventories of their capital assets after the transition, as they will own these assets. However, during the transition period, the Sheriff's Office must adhere to ISD's annual physical inventory policy and procedures for capital assets in their custody that Miami-Dade County owns.

- **Responsibilities**
  - The ISD Fixed Asset Manager will continue to be the delegated authority for County owned capital assets

    - Supervision of capital inventory records

    - Oversight of the documentation for acquisition, transfer, and disposal of County capital assets

    - Supervision of the title, tag, and registration process for all mobile assets

    - Supervision of Countywide capital inventory

- **Construction Work In Progress (CWIP) (Construction Capital):**

  - Constitutional Offices will be able to procure under CO GLBU. Constitutional Offices will have access to MDADE PCBU to procure / record transactions. CWIP will be held in the Constitutional Offices GLBU until it becomes operational. Once it becomes operational, assets will be transferred to the County's GLBU.

Lesson 4: Cash Management Roles

Domain	Role Identification	INFORMS End User Role	Description
INFORMS	Departmental	Bank Statement Reconciliation Processor	The Bank Statement Reconciliation Processor is responsible for reconciling bank statements with payment transactions.

Lesson 4: Key Changes – Cash Management

- Each Constitutional Office will have its own Pool ID for interest distribution

- **Bank security**

    - Each Constitutional Office will have access to its own bank account

    - Central Finance will have access and continue to perform reconciliations to all bank accounts

Lesson 5: Accounts Receivable Roles

Domain	Role Identification	INFORMS End User Role	Description
INFORMS	Departmental	Accounts Receivable Reporter	The Accounts Receivable Reporter is responsible for running reports on receivables data for a Business Unit.
INFORMS	Departmental	Customer Viewer	The Customer Viewer is responsible for running inquiries and reports on customer data. The Customer Viewer only has View access to customer data. This user does not have access to view confidential information for a customer record.
INFORMS	Departmental	Department AR Viewer	The Department AR Viewer is responsible for running inquiries on Accounts Receivable data for a Business Unit. The Department AR Viewer only has View Only access to Accounts Receivable data.
INFORMS	Departmental	Department AR Collections Processor	The Department AR Collections Processor is responsible for: • Generating customer interactions, including dunning letters and customer conversations. • Updating the status of posted items (i.e., note a topic in Dispute or for Collections). • Performing maintenance and collection activities on receivables within the system, applying adjustments to receivables (i.e., create worksheets), reclassifying receivables, and writing off receivable balances. The Department AR Collections Processor is not able to set worksheets to post (i.e., Maintenance Worksheets or Transfer Worksheets).

Lesson 5: Accounts Receivable Roles

Domain	Role Identification	INFORMS End User Role	Description
INFORMS	Departmental	Department AR Confidential Customer Processor	The Department Customer Processor is responsible for Adding, Updating, and Viewing customer confidential information.
INFORMS	Departmental	Department AR Item Processor	The Department AR Item Processor is responsible for creating a receivable item inside the system. The Department AR Item Processor is able to handle payment expectations. This role may also correct posting errors for receivable items.
INFORMS	Departmental	Department AR Payment Processor	The Department AR Payment Processor has the ability to enter payments/deposits and apply payments to receivables.
INFORMS	Departmental	Department AR Writeoff Approver	The Department AR Writeoff Approver is responsible for approving writeoffs at a department level.
INFORMS	Departmental	Department Customer Processor	The Department Customer Processor has the ability to Add, Update, and View customer general information.

Lesson 5: Key Changes – Accounts Receivable

- **New GLBU**

  - All Constitutional Offices will be associated to a new GLBU (field will be defaulted)

- **Conversion**

  - All AR open balances will be converted to the appropriate GLBU

  - All Countywide AR currently held under Central Finance will be converted to non-departmental Accounts Receivable BU (ND)

- **Bank Accounts**

 - New bank accounts will be established for Constitutional Offices

Lesson 6: External Billing Roles

Domain	Role Identification	INFORMS End User Role	Description
INFORMS	Departmental	Department BI Adjustment Processor	The Department BI Adjustment Processor is responsible for adjusting a bill in the system
INFORMS	Departmental	Department BI Viewer	The Department BI Viewer is responsible for running inquiries on Billing data for a Business Unit. This user only has View Only access to Billing data.
INFORMS	Departmental	Department BI Processor	The Department BI Processor is responsible for creating a bill inside the system based on data from the Bill Request Form. The Department BI Processor is able to generate Pro Forma (draft) invoices of the bills, update billing data, set bills to Ready status (i.e. for finalization and invoice generation), and correct billing errors within the system (including interfaced billing data).
INFORMS	Departmental	Department BI Reporter	The Department BI Reporter has the ability to run reports on Billing data.

Lesson 6: Invoice to Cash Process
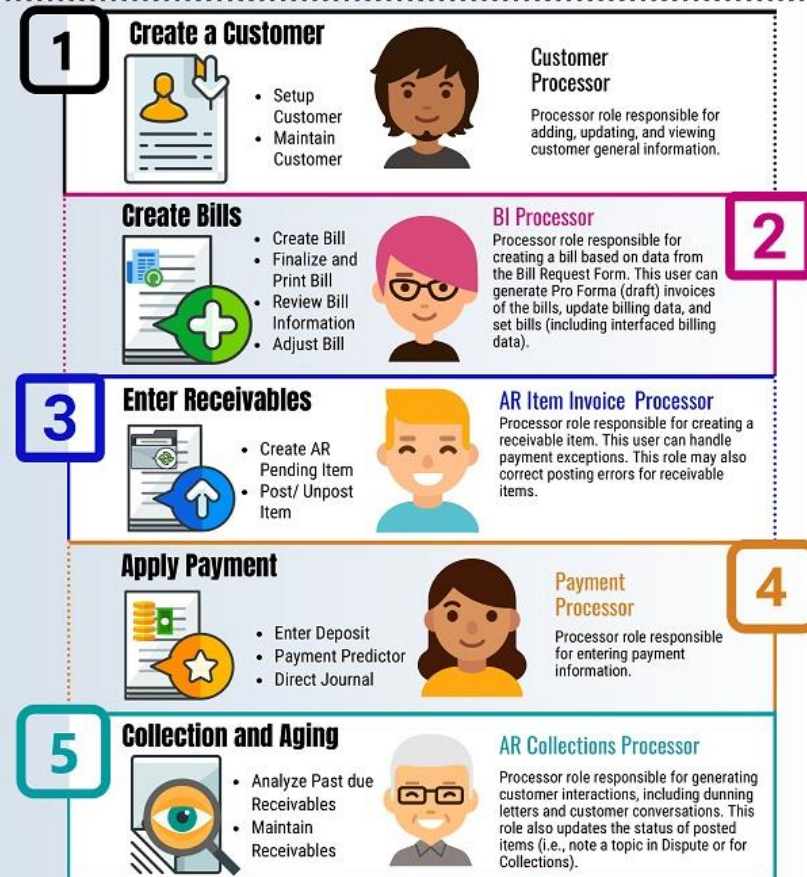
Lesson 6: Key Changes – External Billing and Bill Adjustments

- **Copying / Adjusting (Credit/Rebill) Existing Bills**

  - Bills created prior to October 1st under the MDADE GLBU will not be available for selection to Copy, Credit, or Rebill

  - Bills created prior to October 1st will be visible for inquiry/reporting for their specific submodule BU

- **Installment / Recurring Bills**

  - Bills created prior to October 1st will have to be re-created

Lesson 6: Key Changes – External Billing and Bill Adjustments

- **New GLBU**

  - All Constitutional Offices will be associated to a new GLBU (field will be defaulted)

- **Departmental Billing Process**

  - Miami-Dade County departments will use the existing billing module to track and bill the Constitutional Offices as external customers

  - Constitutional Office departments will use the existing billing module to track and bill the Miami-Dade County department and other Constitutional Offices as external customers

  - Invoice (AR) – Constitutional Offices will now be external customers, therefore any billing between Constitutional Offices or MDADE and Constitutional Offices will require an invoice that is booked to Accounts Receivable and payment must be applied in Accounts Receivable when the payment is received

Lesson 7: Key Changes – Reports

- Constitutional Offices will be **able to see their historical data** under the MDADE GLBU

- Constitutional Offices will be able **run reports for new data** under their new GLBU

- Some reports will be **updated to contain more prompts** that must be completed prior to running the report

- For select reports, **Finance will have the option to select multiple BUs.** A list of those reports will be provided during training.

Course Content Summary

Participants have completed the Constitutional Office General Ledger, Budget / Commitment Controls, Asset Management, Cash Management, Accounts Receivables and External Billing Overview course, participants now should:

- Understand how the establishment of five Constitutional Offices (COs) to be separate entities within INFORMS will impact roles and processes

- Understand the changes due to COCO for the General Ledger, Budget / Commitment Controls, Asset Management, Cash Management, Accounts Receivables and External Billing processes

- Where to find additional INFORMS COCO training

Module 3: Additional Training & Job Aids

Module Topics
Additional Training and Job Aids

Additional Training and Job Aids

For additional information, be sure to visit:

- **Courses**
  - FIN 202 - Asset Management Accounting
  - FIN 207 - Manage Budget Expectations
  - FIN 208 - Budget Inquiry and Reporting
  - FIN 301 - Managing the General Ledger
- **Job Aids**
  - FIN 202 - Asset Management Manual Express Add Entry for Missing PO/AP Voucher Job Aid
  - FIN 202 - Asset Management PO Distribution Line Discrepancies Job Aid
  - FIN 202 - Submit the Disposal Worksheet Job Aid
  - FIN 202 - Update the Tag Number and Police Report Job Aid
  - FIN 202 - In Service to Suspended Status Job Aid
  - FIN 202 - Approving Assets Created Via Interfaces Job Aid
  - FIN 202 - TRF Transfer Job Aid
  - FIN 202 - Add Queries to your Favorites Job Aid
  - FIN 202 - Transfer an Asset to the County Store Job Aid
  - FIN 202 - WorkCenter Job Aid
  - FIN 202 - Signing into the Zebra TC77 for Asset Management Inventory Job Aid
  - FIN 202 - Tracking Asset Management Inventory with the ZebraTC77 Job Aid
  - FIN 202 - Transfer Asset When Receiving Business Unit is Outside of INFORMS Job Aid
  - FIN 202 - Asset Management - Create a Receipt with an Asset Job Aid
  - FIN 202 - Asset Management - Create a PO with an Asset Job Aid
  - FIN 202 - Remove Duplicate Asset Job AidFIN 206 Enter and Process Budget Journals (Department) Job Aid
  - FIN 301 - General Ledger (GL) Reporting – BI Publisher Report Job Aid
- **For additional information, be sure to visit**
  - Miamidade.gov/informs

Congratulation on successfully completing this course!

CO 102 – GL, KK, AM, CM, AR & External Billing