

Per California Code of Regulations, title 2, section 548.5, the following information will be posted to CalHR's Career Executive Assignment Action Proposals website for 30 calendar days when departments propose new CEA concepts or major revisions to existing CEA concepts. Presence of the department-submitted CEA Action Proposal information on CalHR's website does not indicate CalHR support for the proposal.

**A. GENERAL INFORMATION**

1. Date

07/31/2018

2. Department

General Services, Department of

3. Organizational Placement (Division/Branch/Office Name)

Administration Division, Office of Fiscal Services

4. CEA Position Title

Program Manager, Accounting Services

5. Summary of proposed position description and how it relates to the program's mission or purpose. (2-3 sentences)

The Department of General Services (DGS) is the State of California's business manager and its mission is to deliver results by providing timely, cost-effective services and products that support our customers, while protecting the interests of the State of California. The CEA directly supports DGS's mission by providing Accounting policy direction to department-wide programs and to over 150 statewide entities and clients with unique and diverse state business operations; and sets the FI\$Cal system accounting functionality.

6. Reports to: (Class Title/Level)

Chief, Office of Fiscal Services, CEA B

7. Relationship with Department Director (Select one)

- Member of department's Executive Management Team, and has frequent contact with director on a wide range of department-wide issues.
- Not a member of department's Executive Management Team but has frequent contact with the Executive Management Team on policy issues.

(Explain):

8. Organizational Level (Select one)

- 1st
- 2nd
- 3rd
- 4th
- 5th (mega departments only - 17,001+ allocated positions)

## B. SUMMARY OF REQUEST

### 9. What are the duties and responsibilities of the CEA position? Be specific and provide examples.

This CEA position independently manages DGS' Accounting section and is responsible for the development, implementation, and administration of the Department's highly complex accounting operations. This position collaborates with the Executive Team, has the authority to introduce accounting related policy level changes, resolves statewide accounting issues, serves as liaison to fiscal control agencies, and provides expert advice and guidance to DGS programs and statewide entities. The CEA position is required to understand the Department's goals and objectives from both programmatic and financial perspectives, and work collaboratively with senior management and control agencies in order to maintain the Department's fiscal integrity. As a partner on the FI\$Cal project, the CEA serves as a voting member on the Steering Committee and Project Directorate (Define this group and its purpose) in making sound decisions for DGS that will guide, direct, and implement strategies. In addition, since DGS Accounting has been the first to transition to FI\$Cal system and have worked through all complex accounting system related issues and implementation of key functionalities, this CEA position is responsible for providing onboarding expertise to new agencies as they begin utilizing the FI\$Cal system. The DGS must ensure new agencies are properly set up according to business goals and maintain oversight for effectiveness before DGS Accounting can start direct billing in the system.

Specific responsibilities of this position are:

- Presents monthly and annual financial statements to Executive management in accordance with State legal requirements and Generally Accepted Accounting Principles (GAAP).
- Oversees the development and oversight of the DGS financial accounting system.
- Serves as a critical resource in advising and acting on behalf of the Executive Office to Program Offices on sensitive financial accounting issues such as statewide project funding workflow and fund usage in accordance with Department of Finance (DOF) Budget Letters, DOF policy and process requirements, Finance Audit Memos, Management Memos, and other statutory mandates.
- Initiates and recommends policy changes that promote innovative solutions to meet Executive management and Office Chiefs of DGS' 35 programs/offices.
- Develops and utilizes all available resources such as DOF, Fiscal Systems and Consulting Unit (FSCU), DGS, the State Treasurer's Office (STO), and the State Controller's Office (SCO) to ensure that the project requirements provide for sound fiscal control over the receipts and disbursements of public funds in developing new and changing existing policies to resolve issues and create efficiencies.
- Consult with and advise Executive management on a wide variety of subject-matter areas that require fiscal solutions.
- Exercises significant independence and authority and works collaboratively with the Executive management and other stakeholders in establishing strategic direction in order to maintain the Department's fiscal integrity.
- Oversees the integration of new policies, processes, and procedures to ensure mission-critical business needs are met and are being performed in accordance with DGS directives and guidelines, State and Federal laws and rules, the State Administrative Manual (SAM), the California Department of Human Resources (CalHR) rules, Bargaining Unit agreements, Board of Control (BOC) rules, Internal Revenue Service (IRS) withholding requirements, DOF Management Memos, Budget letters, GAAP, and SCO rules .
- Administers fund conditions, expenditures, revenue, and cash flow.
- Directs the development and maintenance of financial accounting operations with defined plans of action and necessary time frames, resource requirements, and expectations/outcomes.
- Responsible for the development of all financial accounting procedures and processes as required by DOF, STO, SCO, and FI\$Cal.
- Works directly with all control agencies as required regarding daily financial operational issues.
- Ensures proper payment and reconciliation of department-wide and over 150 state entities' records on revenue billings and collections, payment of supplier invoices, payment CAL-Card invoices, and payment of employee advances and expenses.

**B. SUMMARY OF REQUEST (continued)**

10. How critical is the program's mission or purpose to the department's mission as a whole? Include a description of the degree to which the program is critical to the department's mission.

- Program is directly related to department's primary mission and is critical to achieving the department's goals.
- Program is indirectly related to department's primary mission.
- Program plays a supporting role in achieving department's mission (i.e., budget, personnel, other admin functions).

Description: As a control agency, the DGS offers and provides multi-faceted state business services to other agencies statewide. DGS Accounting provides a comprehensive and all-inclusive menu of Accounting services to its 35 DGS programs/offices and its over 150 external state entities and vendors. DGS has been the pioneer and a partner on the FI\$Cal project for leading the way for other agencies to follow DGS models.

DGS developed several FI\$CAL interfaces to help streamline processes in different modules such as Billing, Accounts Receivable, Labor Distribution, and Project Costing and Asset Management, which can be adapted by incoming agencies to meet their business needs. In addition, DGS serves its statewide programs and clients as the subject matter expert for several custom-built processes integrated into FI\$CAL, such as, Direct Transfer and Capital Outlay Project Funding Agreement processes which are being utilized by incoming agencies. Although these custom processes have been implemented in FI\$CAL with DGS go live, DGS continue provide adequate levels of support and expertise to FI\$CAL. DGS has also been providing solutions and addressing defects in order to enhance delivered functionalities in the system.

This CEA position functions with a high degree of initiative to ensure goals, objectives and all elements of the project are accomplished within the prescribed time frame and funding parameters. With expert guidance, the CEA position implements the most appropriate methodology to onboarding state agencies for successful transition into FI\$Cal.

The CEA position is responsible for the following Accounting services and provides expert advice and policy recommendations to the Chief of Office of Fiscal Services to ensure business operations are carried out effectively and efficiently:

- A. CONTRACTS
- B. PURCHASE ORDERS
- C. ACCOUNTS PAYABLE
- D. OFFICE REVOLVING FUND
- E. LABOR/PAYROLL
- F. CAPITAL OUTLAY PROJECT COST TRACKING
- G. BILLING (INVOICING)/ACCOUNTS RECEIVABLE (A/R)
- H. RECEIPTS (CASHIERING)
- I. ASSET MANAGEMENT
- J. GENERAL LEDGER
- K. FI\$CAL SYSTEMS

**B. SUMMARY OF REQUEST (continued)**

11. Describe what has changed that makes this request necessary. Explain how the change justifies the current request. Be specific and provide examples.

The DGS transitioned its Activity Based Management System (ABMS) legacy (highly customized Enterprise R P) Accounting system to the new FI\$Cal Enterprise Resource Planning (ERP) PeopleSoft system in the latter half of fiscal year 2016-17. The formal involvement of the DGS Accounting staff in preparation for this transition began three years ago and will be ongoing for the next few years until the current critical system functionality issues are resolved/enhanced and major FI\$Cal reporting improvements are completed. This transition dramatically increases the operational complexities which is a challenge to manage DGS' accounting data and reports. DGS' transition to FI\$Cal resulted in DGS Accounting having a greater statewide impact due to the addition of 64 sophisticated and customized functionalities.

As DGS is a partner on the FI\$Cal project, the Accounting CEA will be responsible for ensuring the success of other departments with their onboarding of FI\$Cal implementation. Four Partner agencies have entered into a Memorandum of Understanding (MOU) signed by directors of the Departments of Finance and General Services, the State Controller, and the State Treasurer in regards to providing support and the framework for the Project at the highest levels.

DGS' transition to FI\$Cal required the following:

- Provisions of the initial and revised business requirements
- Attendance at numerous meetings with the FI\$Cal Project Team/SCO/Accenture
- Provisions of DGS fiscal services subject matter experts in all areas of Accounting (Accounts Payable, Capital Outlay/Project Accounting, Accounts Receivable/Billing/Direct Transfer, Labor Distribution, Asset Management Accounting, and General Ledger)
- Daily reporting of data and functionality in limited-production (partial/small sample of data) environment and full-production (100% of accounting data) environment
- Provisions of input and support on FI\$Cal system functionality and FI\$Cal report enhancements
- Providing DGS fiscal services in all areas of Accounting (Accounts Payable, Capital Outlay/Project Accounting, Accounts Receivable/Billing/Direct Transfer, Labor Distribution, Asset Management Accounting, and General Ledger)
- Daily reporting of data and functionality in limited-production (partial/small sample of data) environment and full-production (100% of accounting data) environment
- Provisions of initial/ongoing/as needed training and support (including best practices) to DGS programs and offices.

### C. ROLE IN POLICY INFLUENCE

12. Provide 3-5 specific examples of policy areas over which the CEA position will be the principle policy maker. Each example should cite a policy that would have an identifiable impact. Include a description of the statewide impact of the assigned program.

The CEA position formulates, recommends and administers statewide Accounting policies to meet the fiscal needs of DGS' 35 programs/offices and over 150 state entities that utilize DGS' Direct Transfer and billing process. In addition, this position will be assisting other state agencies with onboarding of the FI\$cal system by providing expert guidance and working through all complex FI\$Cal related issues for smooth transition.

The CEA position has the following responsibilities:

- Initiates and recommends FI\$Cal system functionality procedural changes and accounting policy changes that promote innovative solutions to meet the fiscal needs for large and more complex state agencies statewide in accordance with SAM, DOF, SCO and other statutory mandates.
- DGS' transition to FI\$Cal resulted in DGS Accounting having a greater statewide impact due to the addition of 64 customized functionalities; two major examples of these customized functionalities are the Direct Transfer and billing process and the Capital Outlay funding agreement process.
- Develops and utilizes all available resources to resolve issues and create efficiencies by reasoning logically and creatively and utilizes a variety of analytical techniques to resolve complex governmental and managerial problems.
- Consults with and provides expert fiscal management advice to Executive management at DGS, DOF, FI\$Cal, SCO and STO.
- Works collaboratively with Executive management and control agencies in order to maintain department and client fiscal integrity.
- Serves as a Committee Charter member of the Statewide Steering Committee that sets statewide fund accounting policies for chart of accounts under the Uniform Code Manual and sets statewide fund accounting policies and procedures under the SAM.
- Responsible for developing and implementing statewide Accounting policies as follows:
  - Program Accounting Policy
  - GAAP, Budgetary & Legal Basis Accounting Structure Policy
  - GAAP/Legal Basis/Budgetary Reporting Structure and Relationship Policy
  - Policy on Capitalization of Fixed Assets
  - Year-End Close Policies and Procedures
  - Post-Financial Adjustment Policy
  - Proportionate Share of Contribution Allocation Policy (GASB 67)
  - Administrative Expenses Allocation Policy
  - Cost Accounting Policy
  - Direct Transfer/Web Billing Policy
  - Capital Outlay Project Funding Agreement Policy

**C. ROLE IN POLICY INFLUENCE (continued)**

**13. What is the CEA position's scope and nature of decision-making authority?**

The CEA position is the Accounting advisor to Executive management and Office Chiefs of 35 diverse programs within DGS.

Due to DGS' recent transition to FI\$Cal, the CEA position is the state leader in administering policies over key customized functionalities that DGS introduced to FI\$Cal during its transition. The areas of greatest impact are the Direct Transfer/Web-billing process, Capital Outlay Funding agreement process, and complex utilization of the project module utilizing Sub-Business units and complex project attributes.

The CEA position is responsible for changes in Accounting policies and operations for all state entities that are medium to large in size and complexity. Based on the statewide impact that this CEA position holds, it must maintain cooperative and consultative relations with all control agencies.

**14. Will the CEA position be developing and implementing new policy, or interpreting and implementing existing policy? How?**

The CEA position is responsible for developing and implementing new policy as well as interpreting and implementing existing policy in all Accounting module FI\$Cal functionalities impacting 35 internal DGS business lines and has statewide impact for over 150 state agencies that utilize DGS' direct transfer process and capital outlay funding process in accordance with SAM, DOF, SCO and other statutory mandates. Since DGS has designed the customized functionality of the direct transfer and capital outlay funding process in FI\$Cal, control agencies and other state agencies will require DGS' expertise in these areas of customized functionalities for smooth FI\$Cal transition for their programs.