

State Controller's Division
FAST FACTS 2010

OREGON STATEWIDE PAYROLL APPLICATION (OSPA)

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How many payroll payments are produced annually? **593,000**

What percent of state employees use direct deposit for their pay? **86%**

How many state employees use the AccelaPay stored value card to receive their pay? **480**

How many W-2 forms are produced annually? **44,400**

How many agency payroll staff and timekeepers use OSPA? **560**

How many training hours are provided to agency payroll staff annually? **1,000**

How many system modifications are made annually? **140** system changes and **170** pay and deduction code changes.

STATEWIDE FINANCIAL MANAGEMENT APPLICATION (SFMA)

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How many payments by warrant are produced annually? **FY 2010 – 520,041**

How many payments by direct deposit are produced annually? **FY 2010 – 63,143**

How many users are on the system? **FY 10 1,242 R*Stars users (payments) and 356 ADPICS users (purchasing)**

How many training hours are provided to agency fiscal staff annually? **FY 2010 1,825**

How many 1099-MISC forms are produced annually? **7,000**

How many system modifications are made annually? **125*** (*does not include application upgrades)

SHARED CLIENT SERVICES (SCS)

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Who are these Client Agencies?

The make-up of these Client Agencies is varied – from the Oregon Advocacy Commission to the Office of the Governor. They include all areas of State government – 12 Licensing agencies, 6 Governing agencies, 2 Judgment/Hearings agencies and 1 advising agency.

What services are offered to these Client Agencies?

Each biennium, an interagency agreement is completed and services determined between the Client Agency and Shared Client Services (SCS). The services offered include:

- Assist Agency management with budget development and/or act as their Budget/Fiscal Coordinator. Prepare and monitor Agency allotment plans.
- Accounting services include maintain accounting profiles, reconcile accounts receivable details, record revenues and reconcile cash accounts to State Treasury.
- Receive and review Agency invoices for proper accounting codes, support documentation, Agency authorization and reasonableness of expenditure. If standards are met, SCS will release for payment and disburse the warrants to the vendors.
- Order necessary financial reports and develop specific ad hoc reports to meet the Agency's needs.
- Prepare all entries, schedules and questionnaires necessary to satisfy the State's annual financial report called the CAFR. (Comprehensive Annual Financial Report)

Also offered in the agreement are payroll services provided by Dept. of Admin. Services (DAS) Operations; and personnel related services provided by DAS Human Resource Services Division (HRSD).

How are the Client Agencies charged for services and the amounts determined?

Shared Client Services (SCS) receives revenue from Client Agencies based on service charges from individual Interagency Agreements. These Agencies contract with SCS to provide accounting and budgeting services, along with cash flow services, and payroll and personnel services. SCS's estimated expenditure costs for the next biennium are produced by our assigned DAS Operations budget analyst.

The service charges to the Client Agencies are divided between the accounting/budgeting services and the accounts payable services. The percentage of usage of accountant's billable time is the basis for the accounting service charge. The percentage of usage of the total data input is the basis for the accounts payable service charge. Other charges for special or unique services may be charged to the Agency. These usage-based service charges are the basis of revenue from the Client Agencies for Shared Client Services.

What is the basis of operational oversight for these Client Agencies?

SCS provides specified administrative financial services to customer client agencies and provides limited operational oversight. SCS accounts for the Client Agency's activity in accordance with accounting policies and principles promulgated in the Oregon Accounting Manual (OAM), the Oregon Revised Statutes (ORS), and applicable Oregon Administrative Rules (OAR).

These Client Agencies comprise how many full time employees (FTE) and what budget totals of the State government?

SCS Client Agencies

**2009-11 Fiscal Data - Legislative Adopted Budget
12/1/2010**

<u>Agency</u>	<u>FTE</u>	<u>General Funds</u>	<u>Other Funds</u>	<u>Federal Funds</u>	<u>Lottery Funds</u>	<u>Total Budget</u>
Board of Counselors & Therapists	3		\$789,059			\$789,059
Department of Aviation	16.38		\$6,738,855	\$2,470,000		\$9,208,855
Long Term Care Ombudsman	10.5	\$1,174,082	\$1,932,156			\$3,106,238
Employment Relations Board	12.5	\$1,717,400	\$1,758,626			\$3,476,026
Board of Tax Practitioners	4		\$996,527			\$996,527
Board of Accountancy	7		\$1,752,239			\$1,752,239
Office of the Governor	66	\$10,905,192	\$4,314,229		\$2,014,225	\$17,233,646
Board of Psychologist Examiners	4		\$1,041,395			\$1,041,395
Board of Clinical Social Workers	4		\$927,435			\$927,435
Advocacy Commissions Office	2	\$419,895	\$75,000			\$494,895
Oregon Government Ethics	8	\$176,399	\$1,381,699			\$1,558,098
Columbia River Gorge Commission	0	\$860,811	\$73,030			\$933,841
Psychiatric Security Review Board	5	\$1,140,855	\$2,056			\$1,142,911
Teachers Standards & Practices	25		\$5,118,071			\$5,118,071
Board of Chiropractic Examiners	4.5		\$1,243,565			\$1,243,565
Health Related Licensing Boards	16.7		\$3,760,743			\$3,760,743
Board of Dentistry	7		\$2,182,624			\$2,182,624
Board of Pharmacy	19		\$4,903,896			\$4,903,896
Oregon Racing Commission	14.52		\$5,941,351			\$5,941,351
Construction Contractors Board	75.5		\$15,082,530			\$15,082,530
Oregon Real Estate Agency	30.63		\$8,377,812			\$8,377,812
Totals	335.23	\$16,394,634	\$68,392,898	\$2,470,000	\$2,014,225	\$89,271,757

STATEWIDE ACCOUNTING AND REPORTING SERVICES (SARS)

Contact: Kathryn Ross, 503-373-7277 ext. 253
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The Statewide Accounting and Reporting Services (SARS) team compiles and publishes the State's audited Comprehensive Annual Financial Report (CAFR). To ensure the information reported in the CAFR is presented in accordance with "generally accepted accounting principles," SARS establishes statewide accounting policies that are published in the Oregon Accounting Manual and provides consulting and training services for agencies' fiscal staff. The SARS unit also manages the Datamart. The Datamart contains accounting and financial data extracted from the state's central financial systems and is used by agencies for ad hoc reporting.

In addition to the CAFR, SARS coordinates the state's federally mandated reporting requirements, which include preparation of the Statewide Cost Allocation Plan, the Schedule of Expenditures of Federal Awards, the Federal Reporting Package, the Cash Management Improvement Act (CMIA) Treasury-State Agreement, and the CMIA Annual Report. Last, but not least, the SARS unit manages security access to the state's financial systems and administers the statewide travel card program and the statewide travel policy.

- **Number of years SARS has received the *GFOA Certificate of Achievement for Excellence in Financial Reporting*:** 18 years in a row (including the FY 2009 CAFR)
- **Number of training hours SARS provided in FY 2010 for agencies' fiscal staff:** 486
- **Percentage of agencies that earned the Gold Star Certificate for accurate and timely reporting for FY 2010:** 94%
- **Number of agencies and component units reported in the FY 2010 CAFR:** 89
- **Number of Datamart users:** 725
- **Number of active travel card accounts:** 1321

STATEWIDE TRAVEL POLICY (MANAGED BY SARS)

Contact: Kathryn Ross, 503-373-7277 ext. 253
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- **How is the private vehicle mileage reimbursement rate determined for the state?**
 The State of Oregon uses the private vehicle reimbursement rate adopted by the federal General Services Administration (GSA). When the GSA rates change, notice must be given to bargaining units before the new rates go into effect for state travel.
- **Are state employee travelers subject to lodging or transient lodging taxes?**
 Yes, state employee travelers are subject to lodging taxes, whether applied in Oregon or in other states. Lodging tax is an allowable travel expense for which employees may seek reimbursement.
- **Are state employee travelers required to report travel awards (frequent flier miles)?**
 Yes, the State Travel Policy requires state agencies to report travel awards annually in compliance with Oregon Revised Statute (ORS) 292.230. According to the statute, travel awards earned while conducting state business must be used to reduce the cost of state travel.
- **Does the State Travel Policy apply to all agencies?**
 The State Travel Policy is written for the State of Oregon by the Department of Administrative Services, State Controller's Division. The State Controller's Division publishes the State Travel Policy in the Oregon Accounting Manual (OAM). The OAM is a comprehensive set of policies developed to help state fiscal managers properly analyze, process, and report financial transactions. State agencies that are subject to the OAM must follow the State Travel Policy; agencies not subject to the OAM may adopt their own travel rules. Agencies required to follow the State Travel Policy may develop their own internal policies and procedures to help their employees comply with the State Travel Policy.
- **May state employees be reimbursed for a tip given to hotel or restaurant staff?**
 No, state employees may not be reimbursed for a tip given to hotel or restaurant staff *if* the tip is separate from and more than the meal or lodging per diem. However, if including the tip results in the total cost of the meal being at or below the per diem rate, the employee, in effect, is reimbursed for the tip. In contrast, board and commission members may be reimbursed for actual and necessary travel expenses, including gratuities up to 15 percent, as allowed by the State Travel Policy.