

Support Services Review Template

Update Year: 2012

Unit Name: Accounting

Today's Date: June 1, 2012

Unit Review Leader: Anabel Sanchez

Five Fundamental Questions

1. What are the primary services or outcomes provided by the support service area and what is the impact of those services and outcomes on students and other key stakeholders?

The primary mission of the accounting department at ACC is to assist the College in meeting its teaching, operational, and public service objectives. Its primary services and outcomes are broken into two components, the accounts payable function and the accounting function. The mission for each function are as follows:

The accounts payable mission is to disburse payments to vendors and individuals timely and efficiently and in accordance to the College's goals, policies and administrative rules and to ensure that disbursements are recorded and documented accurately following appropriate internal controls through the process. The accounts payable function strives to provide excellent customer service by utilizing efficient technologies and a trained competent staff.

The accounting mission is to support the College by using sound accounting and financial reporting processes, proven technologies, competency, ethical conduct and a trained and service oriented staff to ensure that the data underlying the financial statements are captured completely, accurately, and timely.

2. What are the strengths, weaknesses, opportunities, and threats present that enhance or hinder the unit's ability to provide those services and meet expected outcomes during the next five years?

The SWOT analysis for the accounting department at ACC took place on March 29, 2012 at the ACC Service Center from 11:00 am to 4:00 pm. There were 23 attendees at the SWOT analysis meeting, 9 staff members, 9 ACC employees from other departments (Restricted accounting, IT, Purchasing, Student Accounting, etc.), and 5 vendors.

Based on the SWOT analysis for the accounting department, the following strengths, weaknesses, opportunities, and threats were identified:

Strengths

- Teamwork (30 dots):

- Good communication with other departments
- Friendly, helpful and dedicated hard workers
- Employees know their job and can deal with any problems
- All areas are willing to help others
- Detail oriented
- Integrated group that works comfortably together

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- Processes (26 dots):

- Invoices are scanned and e-mailed, saving paper
- Processing high volume with minimal staff
- Vendor information is somewhat accessible in Datatel

- Organized and efficient (10 dots):

- Staff meets deadlines and solves problems
- Successfully implemented the PFC AP process
- Successfully tests changes in the system
- Organization in the purchasing method across all of the campuses within the College
- In general, pays promptly

Weaknesses

- Hardware / Software (23 dots):

- Datatel downtimes, stops working, slow
- Printer, copy machines, and other office equipment often out of order
- Creation of journals is slow
- Fortis software needs improvement
- Lack of detailed information on work items

- Processes (15 dots):

- Not far enough along with electronic processes, too much paper
- Getting 3 different answers when asking 3 separate staff the same questions, no uniformity
- No set tracking system of invoices
- Keep up to date with documentation
- System functions and communications
- Purchasing procedures are variable
- Increased voucher volume by 2,500 in 5 years
- Invoices cannot be processed until department e-mails warehouse to accept items
- Length of time it takes to get approvals to pay BPO invoices

- Training (14 dots):

- Understanding rules and guidelines about the AP process, how and when to apply them
- Updated processes are not communicated to staff
- Departments and vendors not understanding the AP process and procedures
- Training of staff on purchasing procedures

- Staff (12 dots):

- Attendance
- Technology not being used by all staff
- Not enough staff

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Opportunities

- Training (21 dots):

- Procedures review and re-train current staff
- Training in accounts payable and accounting processes for the department
- Regularly schedule cross-training and communications between departments - Collaboration!
- Team building workshops for the departments that work together
- Develop a training handbook for end users
- Training on existing and new software applications
- Training on external and internal processes
- Use of Datatel training or user groups
- Hiring a consultant to implement on-going paperless in accounts payable
- Continue curriculum assessment to ensure development in accounts payable courses
- Emphasis on employee fitness and wellness
- Use early pay for discounts

- Enhanced Technology (17 dots):

- Fully electronic- paperless processes, including entering records into Fortis, and vendor e-payments.
- Enterprise upgrades - more automated processes
- Explore processes of similar institutions
- Expand marketplace
- More online processes available to eliminate paper and reduce processing time
- Integrated purchasing and invoicing platform such as sciquest

- Software and hardware (10 dots):

- Updated and working equipment
- New and updated software and hardware
- Website enhancements for accessibility to current procedures

- Vendor relations (8 dots):

- Meeting with vendors on our account and invoice issues
- Build relationships with College and vendors

Threats

- Knowledge and Training (17 dots):

- Vendors and other departments not understanding accounts payable processes and procedures
- Too much emphasis on current operating system
- Not able to get information from departments
- Lack of communication within departments
- Unethical -problem vendors- overcharging, double billing, fraud, pesky, dishonest, unqualified, bad business practices
- Loss of knowledgeable employees

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- Ethics (12 dots):

- Gossip
- Fear of retaliation (between department and external vendors)
- Political correctness
- Morale
- Stubbornness
- Using political pull to go around the rules and policies
- Attendance

- Staff work load (5 dots):

- Division of workload per staff
- Overloading the current staff with too much work due to the growth of the College
- Perceived conception of adequate staffing for increasing amount of work to process
- The number of students has increased, the number of staff in department has not

- Technology (1 dot):

- Third party software
- New technology replacing people
- Information Technology

- Economy (1 dot):

- Increase in expenses, decrease in revenue
- Declining enrollments

3. Using the answers to the first two questions, what improvements to primary services and/or intended outcomes will occur during the next five years?

See attached spreadsheet

4. How will the unit measure the extent to which planned improvements have resulted in better service or intended outcomes for students or other key stakeholders?

Primary Service Issue	Improvement	Measure	Baseline	Target	Current
See attached spreadsheet					

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5. How will the planned improvements align with and contribute to the Mission and Intended Outcomes of Austin Community College?

The accounting department at ACC is committed to support the College's mission by providing information and disbursing payments to vendors and individuals on an accurate and timely basis. We strive to provide an excellent customer service by utilizing efficient processes, technologies and a trained-competent staff. The planned improvements will:

- Reduce the amount of paperwork by utilizing the following paperless procedures: (1) receiving and approving invoices electronically; (2) sending electronic payments to vendors instead of paper checks; (3) storing disbursements, journal entries, and other accounting department support documents electronically; (4) approving journal entries electronically.

- Improve staff training and communication by: (1) providing specific accounting and accounts payable workshops; (2) updating the process and guidelines manual; (3) utilizing standard communications with other departments and vendors; (4) providing an accounts payable improved website; (5) creating an accounts payable google group for internal communications and discussions.

- Streamline our processes by: (1) increasing the number of vendors and employees paid electronically; (2) analyzing current processes and developing metrics that will provide information about current operations to determine necessary changes; (3) providing a more balanced staff workload; (4) Exploring software that will integrate purchasing and AP workflows efficiently.

These improvements will streamline our processes by measuring our current operations and taking appropriate action as necessary. Paperless procedures will reduce costs to the College by eliminating the cost of producing and mailing checks, postage involved and time spent reconciling uncashed checks, and time spent preparing unclaimed property reports to state. The improvements will also improve communications in the department, AP interactions with other ACC departments, employees and external vendors.

Support Services Review Template - Accounting Department

Attachment - Questions 3 and 4

Primary Service Issue	Improvement	Measure	Baseline	Target
<p>Department is not using electronic processes enough, AP still deals with lots of paper documents</p>	<p>Implement the following paperless procedures:</p> <ol style="list-style-type: none"> 1) Create a centralized e-mail address for the Accounts Payable (AP) department where vendor invoices and other correspondence will be received 2) Receive and process invoices electronically 3) Approve invoices electronically using digital signatures 4) Electronic storage of disbursements and other AP support documentation (Fortis) <ol style="list-style-type: none"> a) Disbursements b) Forms 1099 c) Forms W-9 5) Electronic Journal Entry (JE) approval 6) Electronic storage of JEs (Fortis) 7) Explore software that integrates purchasing and invoicing platforms, AP paperless workflows, and document imaging options 	<p>Centralized e-mail address</p> <p>Number of vendors providing invoices electronically</p> <p>Number of budget authorities approving invoices electronically</p> <p>AP disbursement support documents</p> <p>Journal Entries (JEs) approved electronically</p> <p>JEs and support stored electronically</p> <p>Software</p>	<p>No centralized e-mail address for invoices and other correspondence</p> <p>Current Year - 1%</p> <p>Current Year - 0%</p> <p>CY - AP disbursement support in Fortis</p> <p>Current Year - 0%</p> <p>Current Year - 0%</p> <p>Current Software</p>	<p>Utilize a centralized e-mail address for invoices and other correspondence</p> <p>1% increase per year, focusing on high volume invoice vendors</p> <p>2% of total budget authorities (BA) per year, focusing on BAs that provide most invoices</p> <p>support documents will be stored electronically (Fortis)</p> <p>All JEs approved electronically</p> <p>All JEs are stored electronically</p> <p>TBD - depending on research results</p>

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Attachment - Questions 3 and 4

Primary Service Issue	Improvement	Measure	Baseline	Target
<p>Training and Communication Deficiencies</p>	<p>1) Increase specific AP and Accounting training to staff</p>	<p>Number of workshops</p>	<p>Number of workshops attended by staff in current year</p>	<p>Annual plan for AP and accounting staff training that will include at least 1 specific AP and accounting workshop per year</p>
	<p>2) Update processes and guidelines manual</p>	<p>AP and accounting manual</p>	<p>Current AP and accounting processes and guidelines</p>	<p>Up to date and relevant processes and guidelines. Manual available in electronic format to staff</p>
	<p>3) Standardized AP communications with other departments and vendors by:</p> <ul style="list-style-type: none"> a) Creating a standard form to request information or additional action from other departments b) Creating a standard form to request additional information or action from purchasing department c) Creating a standard form to request additional information from vendors 	<p>Communication Methods</p>	<p>Current communication methods</p>	<p>Standardized communication forms used by AP staff</p>
	<p>4) Update AP website to inform internal and external parties about AP procedures and provide useful information and links to forms</p>	<p>AP web page</p>	<p>Current AP web page</p>	<p>Up to date website that provides relevant information</p>
	<p>5) Create an AP google group to discuss AP issues, concerns, and suggestions. There will be one person responsible for maintaining a log. Potential problems will be investigated and appropriate suggestions will be implemented</p>	<p>Frequent problems by vendors, approvers, operators, and payment types</p>	<p>No AP google group</p>	<p>AP google group that is utilized by AP staff to improve operations</p>

Support Services Review Template - Accounting Department

Attachment - Questions 3 and 4

Primary Service Issue	Improvement	Measure	Baseline	Target
Processes not updated, inefficient, and/or ineffective	1) Increase the number of vendors and employees paid electronically a) Send mass e-mail to employees about direct deposit for AP payments b) Notify high volume vendors c) Notify highest paid vendors	Number of vendors paid electronically	Current year - 2.9%	3% increase per year for the next 5 years focusing on high volume and highest paid vendors
	2) Analyze internal processes for efficiency and improvement a) Voucher creation b) Check runs c) Bank reconciliations	Internal process	Current process	TBD - depending on analysis results
	3) Monitor timely payment of disbursements	Time between invoice date and check date	AP policy - 30 days	All invoices are paid in less than 30 days
	4) Analysis of staff workload	Number of vouchers, voucher lines, BPOs, POs, and straight vouchers per staff member	Current workload	A balanced workload distribution
	5) Develop key performance indicators and metrics that will improve the AP and accounting department operations	Performance indicators	Current performance indicators used by AP and accounting department	New performance indicators used to evaluate AP and accounting department
	6) Identify "old" uncashed checks at time of bank reconciliation (older than 90 days) and investigate cause. Take action based on cause.	Number of uncashed checks that are older than 90 days	Current number of "old" uncashed checks	Decrease number of "old" checks