



## OUS Managerial Reporting Implementation Plan Administrative Council Meeting – February 14, 2002

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### **Background**

Managerial Reporting was a significant area examined within the Fiscal Accountability Framework project that concluded in January, 2002. In that project, the Steering Committee, as well as the Managerial Reporting Work Group, recommended that the managerial reporting deliverables serve as the foundation for an implementation. These deliverables (related to both managerial reporting content and process) appear in Section 7 of the Fiscal Accountability Framework Final Report (located on the project web site at: <http://www.ous.edu/cont-div/faf/>). This plan sets forth the structure and timeline, organization, resources, and approach to implement the managerial reporting structure within the Oregon University System (System or OUS).

### **Project Structure and Timeline**

Significant institutional and Chancellor's Office resources are required to fully implement the managerial reporting recommendations resulting from the Fiscal Accountability Framework. Thus, it is recommended that the implementation occur in three phases, with corresponding timelines noted below:

- Phase 1: Establishing the Reporting Process (February - May, 2002)
- Phase 2: Integrating Performance Estimates (June - December, 2002)
- Phase 3: Integrating HRIS and SIS (January - June, 2003)

This timeline assumes the ability to assign adequate resources, including potential assistance from a consultant.

### **Organization**

This is a major initiative and will require significant collaboration across the System. *Exhibit A* delineates the proposed project organization of the managerial reporting implementation. *Exhibit B* describes the proposed responsibilities of each of the groups playing a role in the implementation.



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### Resources

**Funding** - The Chancellor's Office will bear the cost for Chancellor's Office staffing of the Project Management Team and the cost associated with attending implementation meetings, as well as any other incremental costs of the implementation for the Chancellor's Office. Institutions will bear the cost for staffing the Institutional Implementation Teams and the cost associated with attending implementation meetings, as well as any other incremental costs of the implementation at their respective campus. The Chancellor's Office is exploring the use of a consultant, whose funding is yet to be determined.

**Staffing** - Where appropriate this implementation will utilize standing committees. It is anticipated that the following standing committees will play a role in the managerial reporting implementation:

- Budget and Finance Committee of the Board
- Administrative Council
- Academic Council
- Student Affairs Council
- Budget Officers
- Directors of Business Affairs

In addition, the following teams will be formed to handle different aspects of the managerial reporting implementation:

- Project Management Team (potentially including a part-time consultant)
- Core Design Team
- Institutional Implementation Team Leaders
- Institutional Implementation Teams

The relationships and responsibilities of each of these groups are identified in *Exhibits A and B*, respectively.



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### Approach

*Exhibit C* describes the tasks to be accomplished in each phase (summarized below), along with key steps and deliverables involved for each.

#### Phase 1: Establishing the Reporting Process

- Develop formats and prepare mock reports for OUS and each of the institutions
- Identify the source and path of all data for institutional reports
- Define the role of the CO and institutional staff, and develop the related processes
- Execute full mock process runs; refine and document process

#### Phase 2: Integrating Performance Estimates

- Develop FY03 financial performance estimates for OUS and each institution; integrate estimates into the reporting process
- Revise estimates as necessary to reflect current information; explain material variances
- Plan and begin the FY04 financial performance estimate development process

#### Phase 3: Integrating HRIS and SIS

- Develop a list of recommended content from HRIS and SIS for incorporation into the OUS managerial reporting structure
- Determine the technical feasibility of systematically extracting the recommended content
- Update the managerial reporting package to include new information available.



Exhibit A  
OUS Managerial Reporting Implementation  
Project Organization

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# Exhibit B

## OUS Managerial Reporting Implementation Team Responsibilities

Team	Responsibilities
Budget and Finance Committee of the Board	<ul style="list-style-type: none"> <li>•Provides strategic management</li> <li>•Confirms implementation plan</li> <li>•Monitors progress</li> <li>•Advises and acts on recommendations from the Administrative Council</li> </ul>
Administrative Council	<ul style="list-style-type: none"> <li>•Serves as champion and sponsor</li> <li>•Advises the Project Management Team on key components of implementation plan</li> <li>•Marshals and allocates resources (including funding and people with management, functional, and technical skills)</li> <li>•Secures membership for respective Institutional Implementation Team</li> <li>•Monitors progress</li> <li>•Advises on drafts</li> <li>•Provides recommendations to the Budget and Finance Committee of the Board and/or Vice Chancellor for Finance and Administration (pursuant to delegated authority)</li> <li>•Advises on implementation by user community</li> </ul>
Project Management Team	<ul style="list-style-type: none"> <li>•Develops and manages the implementation plan</li> <li>•Manages the contract with consultant</li> <li>•Confirms leadership for each of the Institutional Implementation Teams (anticipated to be the managerial reporting liaison designated by Presidents during the Fiscal Accountability Framework project)</li> <li>•Provides direction, facilitation, and mediation as needed to the Implementation Team Leaders</li> <li>•Solicits insights and facilitates review and comment on drafts throughout the project structure</li> <li>•Works with the consultant to provide periodic (generally monthly) progress reports to the Budget and Finance Committee of the Board, Budget Officers, and/or Directors of Business Affairs</li> <li>•Provides representation at each Core Design Team and Implementation Team Leaders meeting and participates in group discussions as appropriate</li> <li>•Maintains necessary records from Core Design Team and Implementation Team Leaders meetings</li> <li>•Provides professional expertise in the application of GAAP, federal requirements, and the IRS</li> <li>•Participates in drafting, reviewing, and presenting new or revised policies, processes, and reports</li> <li>•Openly communicates with implementation plan constituents regarding the overall progress of the project</li> </ul>



## Exhibit B

# OUS Managerial Reporting Implementation Team Responsibilities

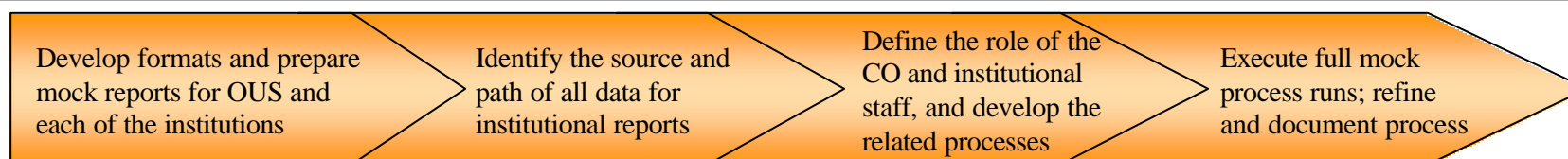
Team	Responsibilities
Academic Council and Student Affairs Council	<ul style="list-style-type: none"> <li>•Advises on implementation plan</li> <li>•Enables and supports staffing of Institutional Implementation Teams</li> <li>•Advises on draft recommendations for consideration by the Administrative Council (facilitated by the Project Management Team)</li> </ul>
Budget Officers and Directors of Business Affairs	<ul style="list-style-type: none"> <li>•Advises on implementation plan</li> <li>•Enables and supports staffing of Institutional Implementation Teams</li> <li>•Advises on draft recommendations for consideration by the Administrative Council (facilitated by the Project Management Team)</li> </ul>
Core Design Team	<ul style="list-style-type: none"> <li>•Seeks insights from operational supervisors and users</li> <li>•Performs research into critical areas under consideration</li> <li>•Designs reports and related policies and processes for consideration/implementation by the Project Management Team, Implementation Team Leaders, and appropriate standing committees (facilitated by the Project Management Team)</li> </ul>
Implementation Team Leaders	<ul style="list-style-type: none"> <li>•Monitors progress of Institutional Implementation Teams</li> <li>•Advises on draft recommendations and implementation strategies (facilitated by the Project Management Team)</li> <li>•Acts as liaison between the Project Management Team, Institutional Implementation Teams, and a broad base of institutional and Chancellor's Office constituents (i.e., strengthen information sharing, reinforce positive collegial ties, promote user participation and acceptance, etc.)</li> </ul>
Institutional Implementation Teams	<ul style="list-style-type: none"> <li>•Seeks insights from operational supervisors and users</li> <li>•Seeks insights from institutional technical staff (e.g., information technology and institutional research)</li> <li>•Performs research into critical areas under consideration</li> <li>•Advises on draft recommendations and implementation strategies (facilitated by the Project Management Team)</li> <li>•Implements approved managerial reports, policies, and processes</li> </ul>



## Exhibit C

### OUS Managerial Reporting Implementation

#### Phase 1: Establishing the Reporting Process (February-May, 2002)



<b>Key Steps:</b>	<ul style="list-style-type: none"> <li>• Consider prioritization of recommended content items developed during the Fiscal Accountability Framework (FAF) project</li> <li>• Leverage report samples accumulated during the FAF project in developing formats for the Operations Summary and other high-priority reports for OUS and the institutions</li> <li>• Clearly define categories to be included in reports to ensure consistency across OUS</li> <li>• Populate mock reports with OUS FY 2002 financial data from Banner/Hyperion, including mock financial performance estimates</li> <li>• Review mock reports with institutional/ Chancellor's Office (CO) leadership and refine formats as necessary</li> </ul>	<ul style="list-style-type: none"> <li>• Identify appropriate institutional personnel to produce financial data and perform initial review</li> <li>• Develop and document the review process at the institutional level, including appropriate thresholds for variance analysis, and the process for preparing variance explanations</li> <li>• Further refine the report submission process envisioned during the FAF project, including the identification of institutional and CO contact points, and opportunities to leverage technology</li> <li>• Execute mock process runs at each institution, including the preparation, review and submission of reports</li> </ul>	<ul style="list-style-type: none"> <li>• Clarify the role of the CO with respect to preparation, review, and consolidation of institutional reports</li> <li>• Identify the appropriate CO resources to perform the necessary processes, and estimate required dedication</li> <li>• Document the process by which the CO will request and obtain information from the institutions</li> <li>• Develop technology solution(s) to facilitate the consolidation process</li> <li>• Execute mock process runs at the CO level, including the receipt and review of institutional reports, and the preparation, review and distribution of System reports</li> </ul>	<ul style="list-style-type: none"> <li>• Execute full managerial reporting process, including the preparation and submission of institutional reports, the receipt and review of institutional reports by the CO, and the preparation and submission of System-wide reports</li> <li>• Review and refine the process as necessary</li> <li>• Document the revised process, as well as the roles and responsibilities of the institutions and CO within it</li> <li>• Develop the structure and timeline for Implementation Phase 2, including the establishment of financial performance estimates and additional managerial reports as recommended during the FAF project</li> </ul>
<b>Deliverables:</b>	<ul style="list-style-type: none"> <li>• Preliminary formats for high-priority managerial reports</li> </ul>	<ul style="list-style-type: none"> <li>• Detailed process map for institutional reporting</li> </ul>	<ul style="list-style-type: none"> <li>• Detailed process maps for System reporting</li> </ul>	<ul style="list-style-type: none"> <li>• A functional, early-stage managerial reporting process</li> </ul>



# Exhibit C

## OUS Managerial Reporting Implementation

### Phase 2: Integrating Performance Estimates (June-December, 2002)

Develop FY03 financial performance estimates for OUS and each institution; integrate estimates into the reporting process

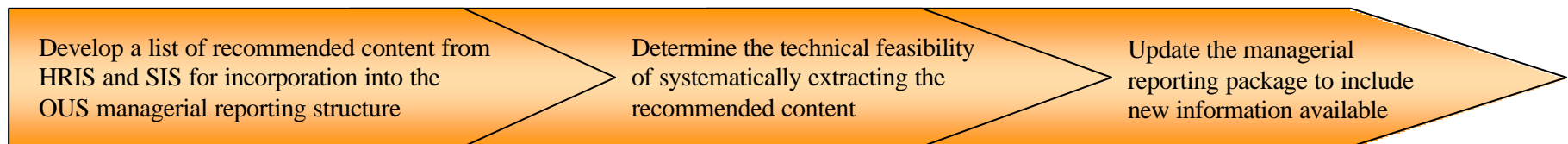
Revise estimates as necessary to reflect current information; explain material variances

Plan and begin the FY04 financial performance estimate development process

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|----------------------|---|--|---|
| <b>Key Steps:</b>    | <ul style="list-style-type: none"> <li>• Confirm and reiterate category definitions established during Phase 1; clarify as necessary</li> <li>• Create preliminary institutional and CO estimates of unrestricted and restricted current fund revenue and expense for FY 2003, and document critical assumptions made</li> <li>• Identify and authorize staff to input CO, institutional, and System financial performance estimates into the reporting system</li> <li>• Input estimates into the reporting system, noting any material inconsistencies with actual performance data already produced</li> <li>• CO to review preliminary estimates from institutions, as well as the critical assumptions made, in order to identify and eliminate inconsistencies</li> <li>• CO to consolidate estimates from all OUS entities into System-wide financial performance estimates</li> <li>• Communicate System-wide estimates to CO and institutional leadership teams</li> </ul> | <ul style="list-style-type: none"> <li>• Establish and communicate thresholds requiring explanation, relative to discrepancies between preliminary and revised financial performance estimates</li> <li>• Identify appropriate institutional and CO personnel to revise financial performance estimates to reflect current information, and to prepare related explanations as necessary</li> <li>• Develop and document the process through which institutional estimate revisions and accompanying explanations are prepared, reviewed and approved at the institutional level, and submitted to the CO</li> <li>• Clarify the role of the CO relative to institutional estimate revisions</li> <li>• Develop technology solution(s) to facilitate the consolidation process</li> <li>• Execute financial performance estimate revision process at September 30, 2002</li> </ul> | <ul style="list-style-type: none"> <li>• Leverage experience of FY03 in planning the estimate development process for FY04</li> <li>• Document the estimate preparation and revision processes for FY04, including the roles and responsibilities of the institutions and CO relative to each, and the timeline of the processes</li> <li>• Execute the financial performance estimate revision process at December 31, 2002, and adjust process as necessary to address issues noted</li> <li>• Note: Managerial reports not developed during Implementation Phase 1 will be developed during Phase 2 using the methodology from Phase 1</li> <li>• Develop the structure and timeline for Implementation Phase 3, which involves the integration of the Human Resources Information System (HRIS) and the Student Information System (SIS) into the OUS Managerial Reporting Structure</li> </ul> |
| <b>Deliverables:</b> | <ul style="list-style-type: none"> <li>• Preliminary FY03 financial performance estimates for OUS and each institution</li> </ul>   | <ul style="list-style-type: none"> <li>• Detailed process maps for estimate revisions; FY 03 revised estimates</li> </ul>  | <ul style="list-style-type: none"> <li>• A structure and plan for developing FY04 financial performance estimates</li> </ul>  |



Exhibit C  
OUS Managerial Reporting Implementation  
Phase 3: Integrating HRIS and SIS (January-June 2003)



**Final Deliverable:**

- A fully-implemented managerial reporting system that integrates critical fiscal, human resources and student information