

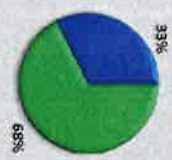
State of Tennessee

Transition Status Dashboard - July 3, 2013

Day One - July 1, 2013

Overall Transition Progress 84%

Account Management



COMPLETION %: 33%
 RISK STATUS: NO RISK 68%
 DELATED TASKS: 3
 RED FLAGS: 0
 COMPLETED TASKS: 5
 TOTAL TASKS: 8

Accounting & Finance



COMPLETION %: 10%
 RISK STATUS: NO RISK 90%
 DELATED TASKS: 1
 RED FLAGS: 0
 COMPLETED TASKS: 8
 TOTAL TASKS: 10

Call Center



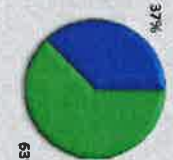
COMPLETION %: 13%
 RISK STATUS: NO RISK 87%
 DELATED TASKS: 3
 RED FLAGS: 0
 COMPLETED TASKS: 9
 TOTAL TASKS: 12

Communications/Training



COMPLETION %: 31%
 RISK STATUS: NO RISK 70%
 DELATED TASKS: 4
 RED FLAGS: 0
 COMPLETED TASKS: 5
 TOTAL TASKS: 10

Data Management



COMPLETION %: 37%
 RISK STATUS: NO RISK 63%
 DELATED TASKS: 6
 RED FLAGS: 0
 COMPLETED TASKS: 8
 TOTAL TASKS: 15

Facility & Ops Management



COMPLETION %: 18%
 RISK STATUS: NO RISK 82%
 DELATED TASKS: 3
 RED FLAGS: 0
 COMPLETED TASKS: 15
 TOTAL TASKS: 19

Human Resources



COMPLETION %: 1%
 RISK STATUS: NO RISK 99%
 DELATED TASKS: 2
 RED FLAGS: 0
 COMPLETED TASKS: 14
 TOTAL TASKS: 16

IT



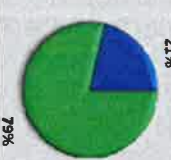
COMPLETION %: 2%
 RISK STATUS: NO RISK 98%
 DELATED TASKS: 2
 RED FLAGS: 0
 COMPLETED TASKS: 6
 TOTAL TASKS: 8

MOBILE ENGINEERING



COMPLETION %: 11%
 RISK STATUS: NO RISK 89%
 DELATED TASKS: 6
 RED FLAGS: 0
 COMPLETED TASKS: 11
 TOTAL TASKS: 18

Procurement & Contracts



COMPLETION %: 21%
 RISK STATUS: NO RISK 79%
 DELATED TASKS: 8
 RED FLAGS: 0
 COMPLETED TASKS: 5
 TOTAL TASKS: 14

Performance Management



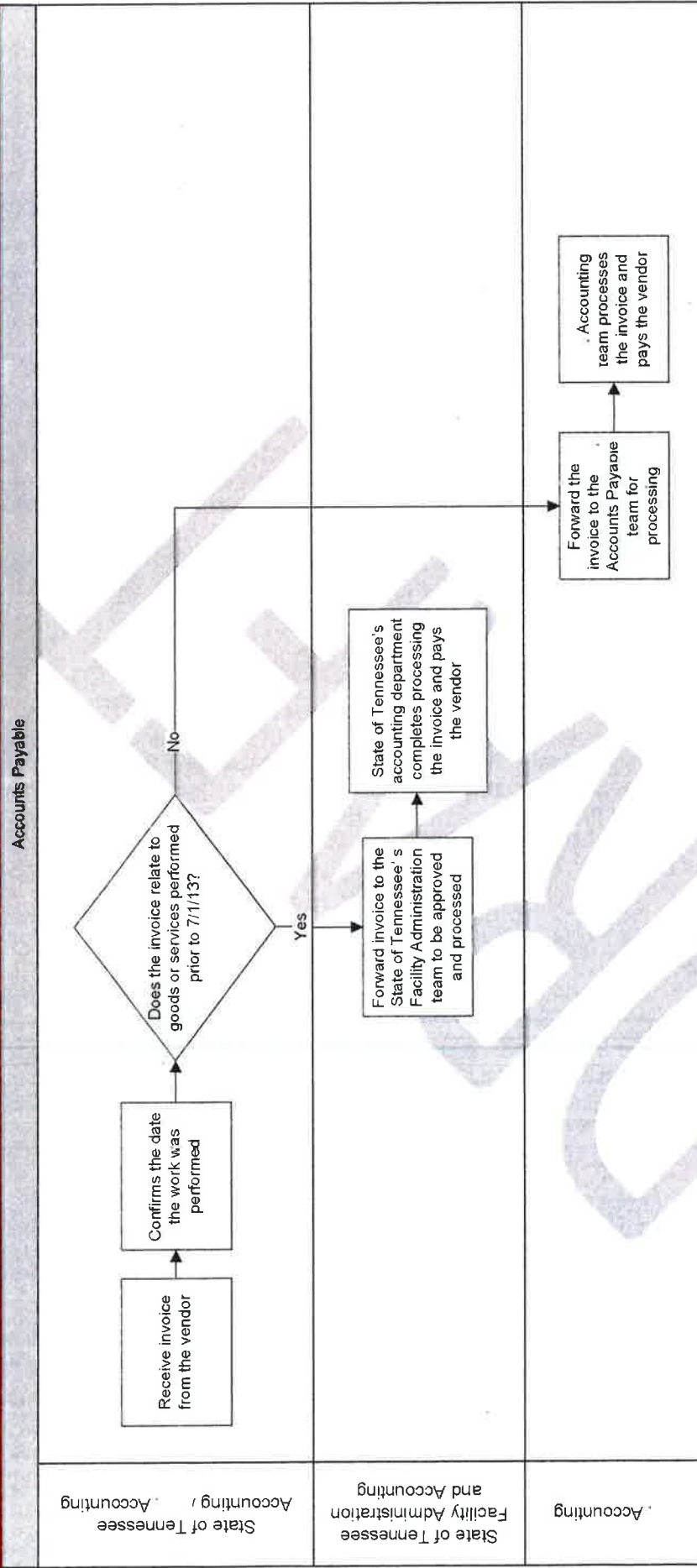
COMPLETION %: 0%
 RISK STATUS: NO RISK 100%
 DELATED TASKS: 0
 RED FLAGS: 0
 COMPLETED TASKS: 8
 TOTAL TASKS: 8

Accounts Payable: Invoice Cut Over Process

<i>Phase Name:</i>	Accounts Payable	
<i>Process Step:</i>	Invoice Cut Over Process	
<i>Who is responsible:</i>	Finance Manager	
<i>Overview: The primary purpose of this step is...</i>	The following document sets forth the policies and procedures that will follow to carry out the invoice cut over process. The take over date for the State of Tennessee, Department of General Services ("State of Tennessee") is July 1, 2013.	
<i>Procedure:</i>	Step	Responsible
	1) Receive invoice from the vendor. 2) Confirms the date the work was performed. 3) Does the invoice relate to goods or services performed prior to 7/1/13? If Yes, go to step 4. If No, go to step 5.	State of Tennessee Accounting / Accounting
	4) If yes, work performed prior to the take over date, 7/1/13, the invoice should forward the State of Tennessee's Facility Administration team (either _____ or _____) to be approved and processed by the State. 5) State of Tennessee's accounting department completes processing the invoice and pays the vendor. The Process is Complete .	State of Tennessee Facility Administration and Accounting
	6) If no, work performed on or after the take over date, 7/1/13, should forward the invoice to the Accounts Payable team for processing. The AP Team is planning to be on the 24 th Floor of the Tennessee Tower, or invoices can be scanned and emailed to _____. 7) _____ Accounting team processes the invoice and pays the vendor. The Process is Complete .	Accounting
<i>Keys to Success</i>	<ul style="list-style-type: none"> ○ Reference the Management Agreement to obtain the date needed for Invoice Cut Over. ○ Timely and accurate review of all service and/or goods received dates. ○ Timely transfer of invoices between teams for processing 	

Accounts Payable: Invoice Cut Over Process

Invoice Cut Over Process



Funding Process – State of Tennessee Account

<i>Phase Name:</i>	Accounts Payable	
<i>Process Step:</i>	Funding Process	
<i>Overview: The primary purpose of this step is...</i>	The following document describes the funding process that will be utilized on the State of Tennessee, Department of General Services (“State of Tennessee”) Account for Third Party Vendors.	
<i>Procedure:</i>	Step	Responsible
	<ol style="list-style-type: none"> 1) Goods and/or services are received / performed 2) Invoices received. Accounts payable reviews the invoice for PO number. Does the invoice have a PO number and do the amounts match the approved PO and do the goods or services match the PO scope of service? <ul style="list-style-type: none"> ○ Yes – process the invoice, proceed to Step 3 ○ No – notify the PO creator. The PO is be researched for possible adjustment or vendor to be contact to adjust invoice 3) Approved invoices are eligible to be included in the next scheduled funding request to State of Tennessee. Funding requests will be made twice per month; based on a mutually agreed upon schedule. The current recommendation is on the 10th and 25th of each month. 4) Funding request is prepared by [redacted] Accountant – this will include: <ul style="list-style-type: none"> ○ A summary level invoice including all of the requirements listed in MSA Section C.5. ○ A detailed listing of all [redacted] approved invoices. This is the Excel version of the Detail Funding Request run in [redacted] ✓ ○ Scanned images, in a searchable format, of all invoices included in the funding request. This is a requirement of MSA Section C.5.a.(11).ii. 5) Accountant forwards funding report to [redacted] Finance Lead for review. 6) Finance Lead reviews – Approved? <ul style="list-style-type: none"> ○ Yes - [redacted] Accountant to upload Funding Report to the [redacted] and notify the individuals listed below that the request is published. Go to Step 7 ○ [redacted] ○ [redacted] ○ [redacted] ○ [redacted] ○ No – [redacted] Finance Lead returns funding report to [redacted] Accountant to make corrections / revisions. Return to Step 4 	Accounting / Finance

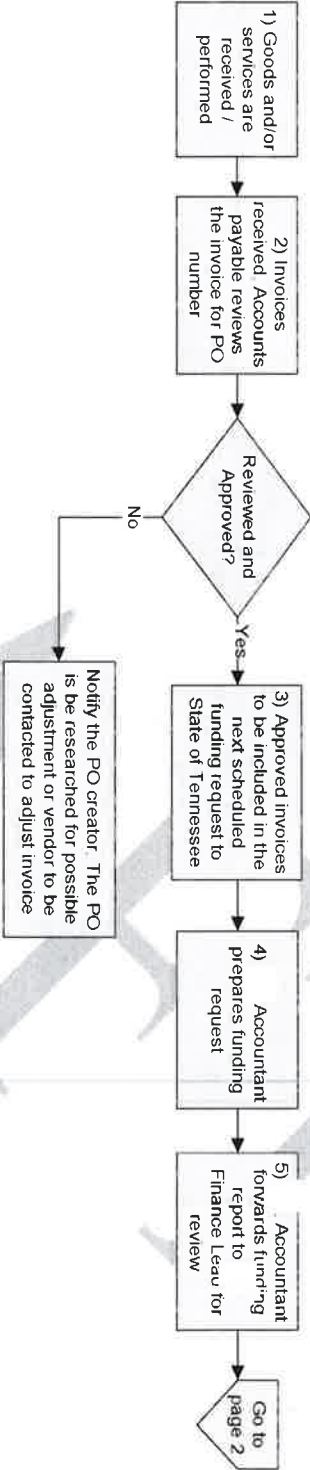
Funding Process – State of Tennessee Account

	<p>7) State of Tennessee Facility Administration and Accounting receives and reviews . funding report. Approved?</p> <ul style="list-style-type: none"> o Yes – Go to Step 9 o No – Go to Step 8 <p>8) Funding request is not approved in its' entirety. State of Tennessee advises . Finance Lead of the specific invoices within the funding request that are rejected. Go to Step 10</p> <p>9) Funding request is approved in its' entirety. State of Tennessee forwards approval of the funding request to State of Tennessee Accounting Manager for processing. Please copy . Finance Lead on this correspondence. Go to step 11</p>	<p>State of Tennessee Facility Administration & Accounting</p>
	<p>10) Remove rejected invoices from funding request. Send revised funding request to State of Tennessee within one (1) business day. Return to Step 6</p> <p>11) Run Funding Report in "Final" mode in . only after receiving written approval from State of Tennessee.</p>	<p>. Accounting / Finance</p>
	<p>12) Process funding request for payment; . Payment Terms Net 30 from invoice date</p> <p>13) Initiate electronic payment to</p>	<p>State of Tennessee Accounts Payable</p>
	<p>14) Confirm payment received from State of Tennessee</p> <p>15) Initiate payments to Third Party Vendors</p>	<p>. Accounting / Finance</p>
<p><i>Keys to Success:</i></p>	<ul style="list-style-type: none"> o Timely receipt / processing of . third party invoices o Present quality Funding Requests that include thorough, detailed explanation of expenses o Timely review / approval of funding requests o Timely Third Party Vendor payments after funding received 	

Funding Process – State of Tennessee Account

Funding Process

Accounts Payable



Accounting / Finance

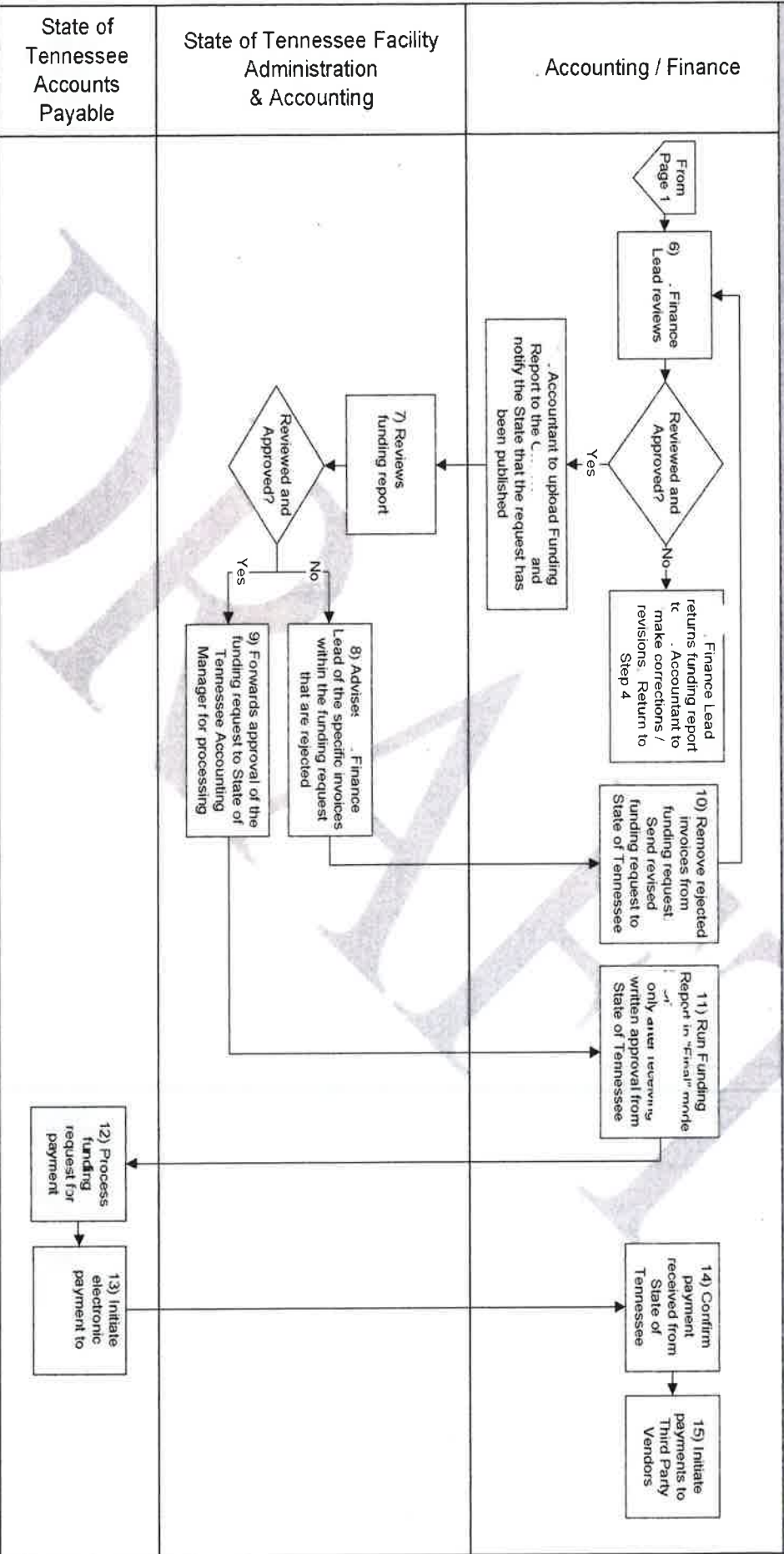
State of Tennessee Facility Administration & Accounting

State of Tennessee Accounts Payable

Funding Process

Funding Process – State of Tennessee Account

Accounts Payable



Accrual Process

<i>Phase Name:</i>		Year End Close
<i>Process Step:</i>		Accrual Process
<i>Who is responsible:</i>	Finance Manager	
<i>Overview: The primary purpose of this step is...</i>	<p>The following document sets forth the policies and procedures that () will follow to determine and report accruals at year-end on the State of Tennessee, Department of General Services, ("State of Tennessee") Account.</p> <ul style="list-style-type: none"> The State of Tennessee accounts for transactions on a Modified Cash Basis. This means that accruals are only recorded at each Fiscal Year End (June 30th). 	
<i>Key Activities/Deliverables</i>	Step	Responsible
	<p>1) Each June the State of Tennessee will determine the fiscal year end schedule and guidelines. A memo will be prepared by the middle of the month and distributed to all Departments, including to inform on these items. Typically the year-end accrual process will have the following requirements:</p> <ul style="list-style-type: none"> Accruals to be turned in by July 20th Accruals required for purchases greater than \$5,000 Accruals should be based on invoices or best available estimate. 	State of Tennessee Accounting
	<p>2) Finance Lead to determine requirements to meet the State of Tennessee's criteria and distribute this information to involved team members: Account Leadership, Accounting Personnel and Facility Managers.</p> <p>3) Five (5) business days prior to accrual submission date (approx. July 15th if accruals are required on July 20th) the Accountant will gather the following data to compile fiscal year-end accruals:</p> <ul style="list-style-type: none"> A copy of the first Funding Request that was provided to the State of Tennessee earlier in July Run a Funding Request in 'Accrual Mode' to capture invoices received since the most recent Funding Report was submitted. Open PO Report Good Received Not Vouchered Report Unmatched Logged Voucher Report Fiscal year financials statements showing actual expenses to budgeted expenses. <p>4) . Accountant to review the reports listed above to identify prior fiscal year expenses that meet the accrual criteria provided by the State of Tennessee in Step 1. When reviewing this data, work with Account Leadership and Facility Managers to identify the work and amounts to be accrued. Prepare an accrual file much like the file shown in 'Attachment A'. A template should be provided by the State of Tennessee with Step 1.</p>	. Finance

Accrual Process

	<p>5) Finance Lead to review prepared accrual file and support for accuracy and legitimacy of accruals. Is the Accrual File Approved?</p> <ul style="list-style-type: none"> • Yes – Accountant to send file to _____ and _____ at the State of Tennessee. • No – Notify _____ Accountant of necessary changes and return to Step 4. 	
	<p>6) Receive accrual report and review for completeness of information provided. If there are any questions about specific accruals, inquire of _____ Finance Lead. Is the Accrual Report Approved?</p> <ul style="list-style-type: none"> • Yes – Upload the accruals into Edison as reversing entries. The Process is Complete. • No – If adjustments are necessary, return to Step 4 	<p>State of Tennessee Accounting</p>
<p><i>Keys to Success:</i></p>	<ul style="list-style-type: none"> • Ensure all invoices are recorded and approved timely in _____ and _____ • Invoices are paid timely, accurately and completely • Applicable reports are prepared and reviewed • Scope for accruals agreed upon with the State of Tennessee's accounting department • Bank and Funding Reconciliations performed timely and approved (key control) • Investigate unusual items • Coordination with Facility Managers • Timely submission of accrual files to the State of Tennessee 	

Accrual Process

Accrual Process

Year End Close

