



Lucas County
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Lucas County:

Finance Reengineering Project

Phase II: Business Process Redesign

September 19, 2002



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Executive Summary

In the Phase I Business Process Assessment we (Acuent) delivered to Lucas County in April 2002, we documented the current state practices, captured findings, and provided recommendations for the County to move forward and develop the future state design. The theme consistent during the redesign was to revise and streamline the County's finance processes and prepare for a successful PeopleSoft implementation. Thus, the combination of improved processes and an ERP system provides wide-ranging and long term benefits to the County.

By completing the process redesign before the PeopleSoft implementation, the County can embark on the recommended change initiatives that will position the County to take advantage of PeopleSoft's capabilities. County departments, agencies, and boards will be able to eliminate non-value-added work and unnecessary business process steps. During this time, Lucas County will also be able to identify internal processes that can be automated using PeopleSoft.

We (Acuent and Lucas County team members) conducted a kick-off meeting in May 2002 to begin Phase II (The Business Process Redesign). At the meeting, the goals and objectives of the project were discussed. As a follow-up to that meeting, Acuent held an initial Visioning Session with the entire Procurement Redesign team which captured ineffective and non-value processes that plague both departments and end-users. From that meeting, the Redesign team was divided into sub teams that addressed specific functions/areas:

- ❑ Purchasing



Executive Summary (continued)

- ☐ Accounts Payable (Disbursements)
- ☐ Budget
- ☐ General Ledger

Working with Bridgett Kabat, the Finance Project Leader, we organized the members of the above mentioned areas. Because of the diverse work force at Lucas County, we strived to obtain a cross-section of County employees and departments. The members for each sub team are mentioned in the Appendix section of this document. Acuent's full-time Management Consultants on the team were Lolita Antione and Cathy Ivan. Tom Sonde served as the Finance Project Manager.

Several subsequent Visioning sessions were then conducted to redesign the processes within Purchasing, Accounts Payable, Training/Travel, Budget, and General Ledger. This document summarizes the Project team's work on those processes and represents the collective effort of those who participated in this redesign.



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Scope

Included in this scope of this project are the following:

Facilitate Visioning sessions to address inefficient and ineffective processes

Develop future state process maps in break out Visioning Sessions

Make recommendations to streamline processes, enhance productivity, automate processes (wherever possible), and better leverage the capabilities of PeopleSoft

Identify Strategic Change Initiatives

Incorporate best practices within future state processes

Capture immediate redesign opportunities for the County to begin prior to the implementation of PeopleSoft Financials

Scope (continued)

- ☐ Recognize the independent needs of the outside agencies/boards
- ☐ Understand how independent financial systems can/should be leveraged



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Project Team Members

Tom Bartlette	Kevin Helminski	Karen Ramsey
Jim Baumgartner	C.J. Holley	Kelly Roberts
Tracy Berry	Gina Hughes	Shawn Russell
Sandy Castellese	Jan Jump	Bob Rutowski
Dennis Cole	Bridgette Kabat	Gail Schaegel
Lynn DiPierrio	Kevin Kennedy	Greg Shank
Mark Drennen	Gary Langenderfer	Dave Sigler
Sharon Drewes	Marty Limmer	Scott Smith
Allison Duncan	Sue Lyons	Martie Speelman
Leah Foley	Diana Minor	Ron Weber
Debbie Frost	Shelley McHaffie	John Zeitler
Tim Goyer	Tom Nichter	Lolita Antoine (Acuent)
Pat Heffren	Dave Polek	Cathy Ivan (Acuent)
		Tom Sondo (Acuent)



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Overview

Purchasing is a centralized process within the Lucas County Support Services department. A small number of affiliated boards/agencies manage their own purchasing needs with their own internal systems that are independent of the County's Support Services department. Purchasing activities are handled somewhat differently in each department, board, and agency.

The following information is the result of nine Visioning sessions that were conducted with the Purchasing sub team. Seven future state processes were designed with the vision and desire to automate, streamline, and enhance the County's finance processes.



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Current Process Challenges

- ❑ The Purchasing Process is extremely labor and paper intensive – for both the Purchasing department and the end users
- ❑ County purchasing rules and policies are not thoroughly communicated to everyone that participates in the process
- ❑ Duplication of effort is causing inefficiencies
- ❑ Purchasing activities are not standardized and are handled differently in each department, board and agency
- ❑ Use of *confirming* purchase orders allow end users to circumvent the purchasing process
- ❑ There are no apparent ramifications when departments circumvent the purchasing process
- ❑ Purchasing processes require multiple, unnecessary reviews and approvals



Current Process Challenges (continued)

Current system constraints cause a duplication of effort
It is difficult for some departments to track a purchase as to where it is in the process
Purchasing thresholds do not allow departments enough spending flexibility
Real-time information is not available in the current system



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Future State Characteristics

- ☐ Purchasing Policies are revised to allow for appropriate spending flexibility
- ☐ Confirming Purchase Orders should only be used in cases of extreme emergencies
- ☐ Strategic Vendor Relationships are established to identify common vendors and take advantage of volume discounts
- ☐ Purchasing Policies are standardized and communicated to process owners and end users
- ☐ Cross-functional work groups facilitate knowledge transfer
- ☐ Automation reduces manual and paper intensive processes
- ☐ Performance Metrics are established to measure outcomes
- ☐ Self Service allows end user to input data at the department level



Future State Characteristics (continued)

Real-time information is available from the new system

Electronic communication with vendors expedites the purchasing process

Reviews and approvals are streamlined to reduce redundancy

Purchasing accountability is increased for each department

Procurement Cards are used for low dollar, high volume county-related purchases

Department Credit Cards are used for approved county-related travel expenditures



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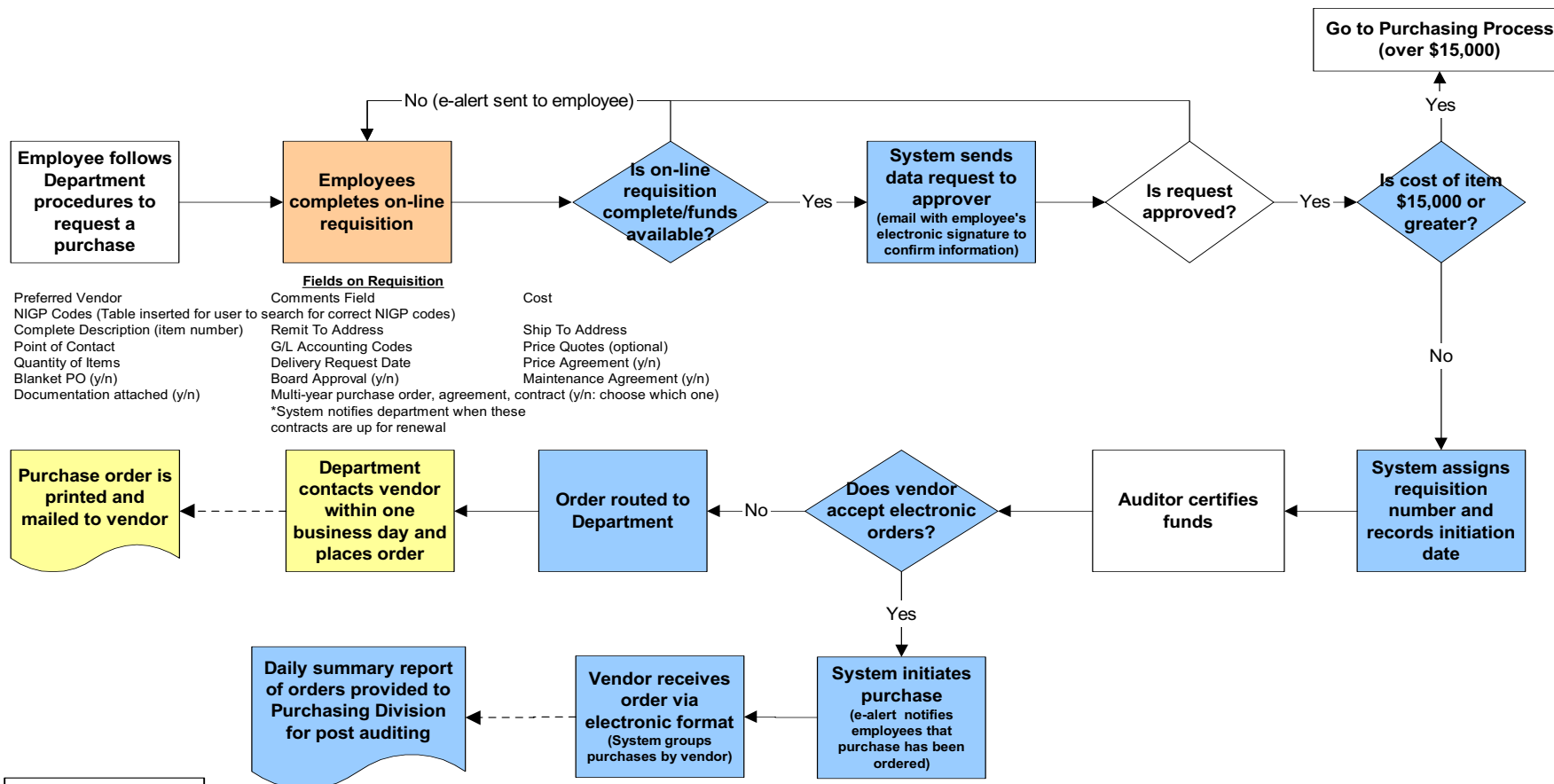
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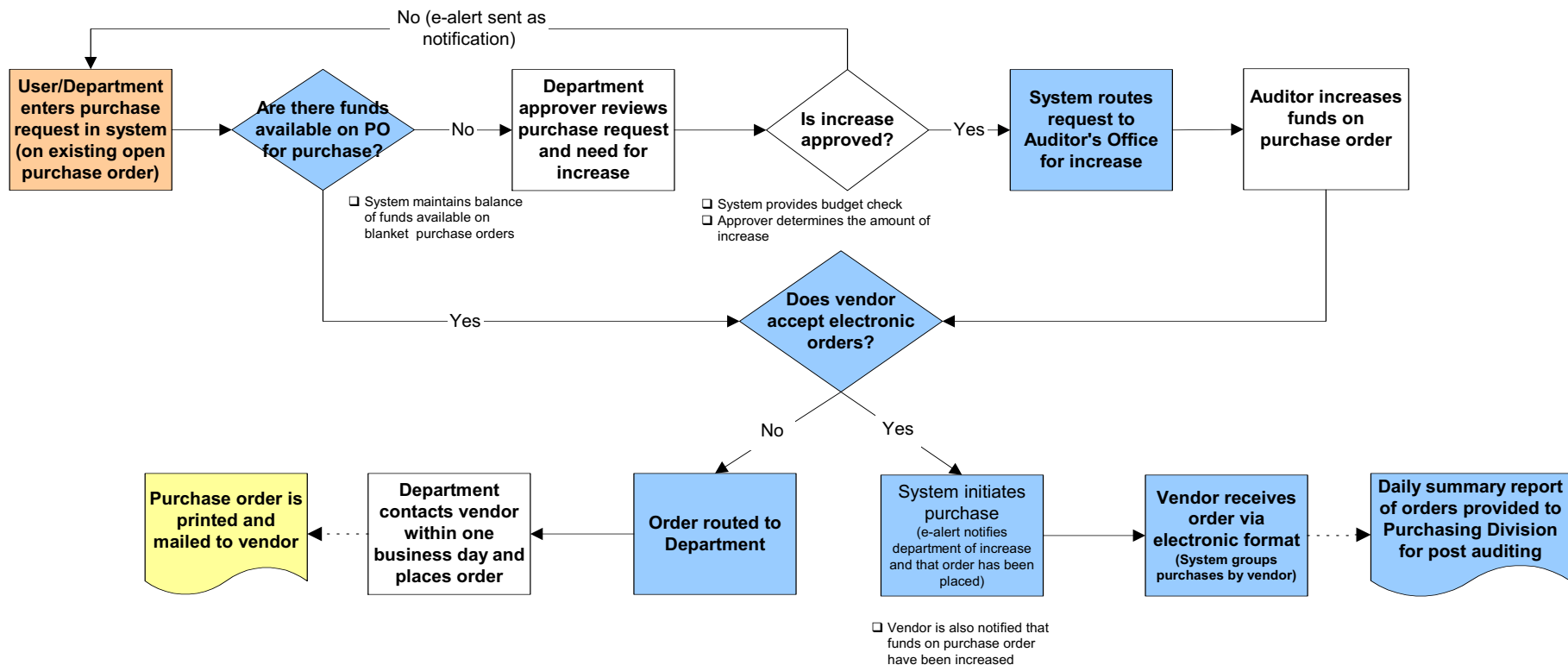
Purchasing Process – Under \$15,000*



LEGEND
Manual
Automated
Self-Service

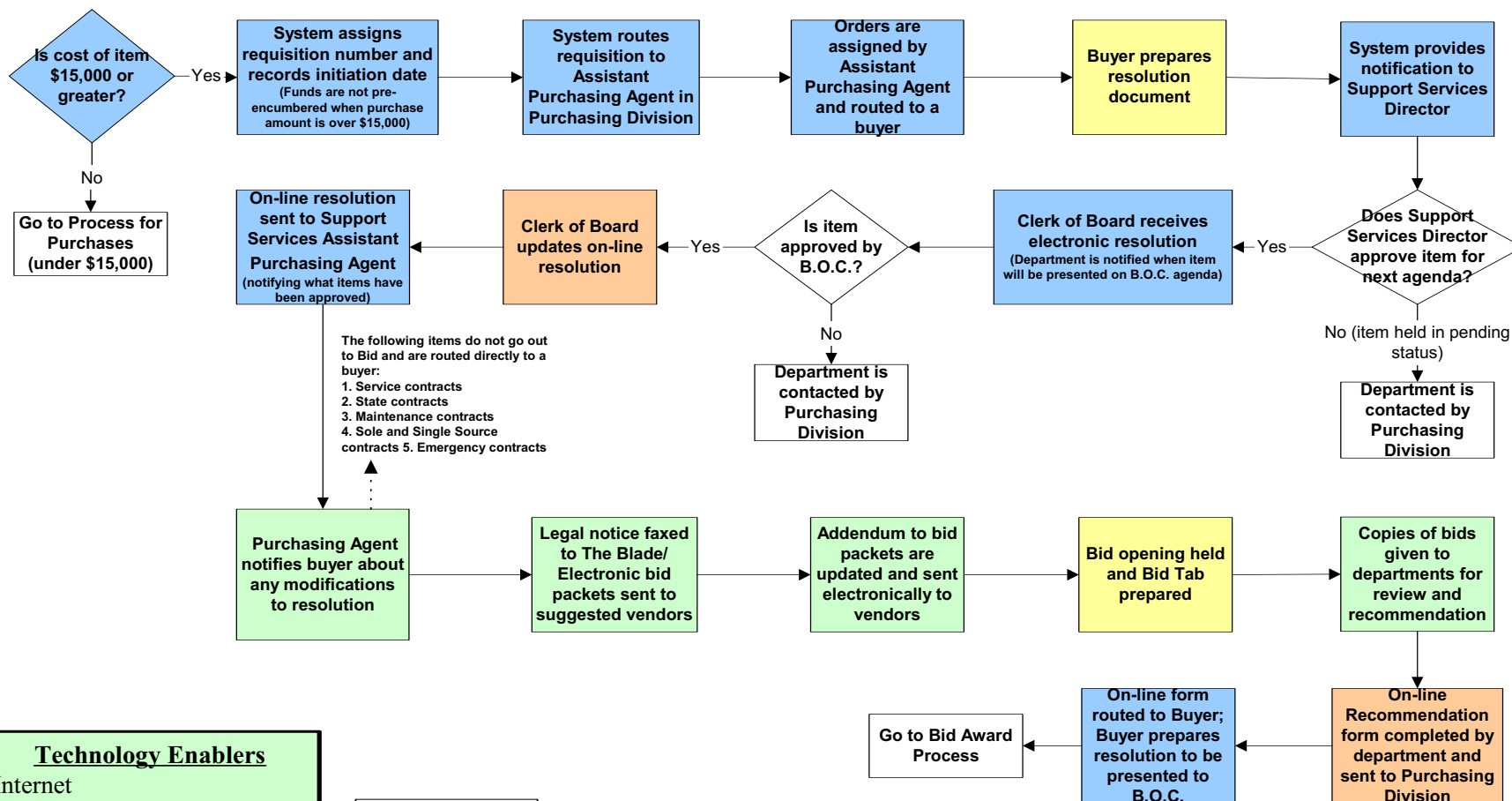
* The \$15,000 threshold represents the optimum future vision of the Procurement Redesign Team. However, this threshold has not been agreed to by the Finance Steering Committee as of September 19, 2002.

Purchasing Process – Blanket Purchase Order



LEGEND
Manual
Automated
Self-Service

Purchasing Process – Over \$15,000*



Technology Enablers

Internet
 Intranet
 E-fax capability
 Electronic signatures

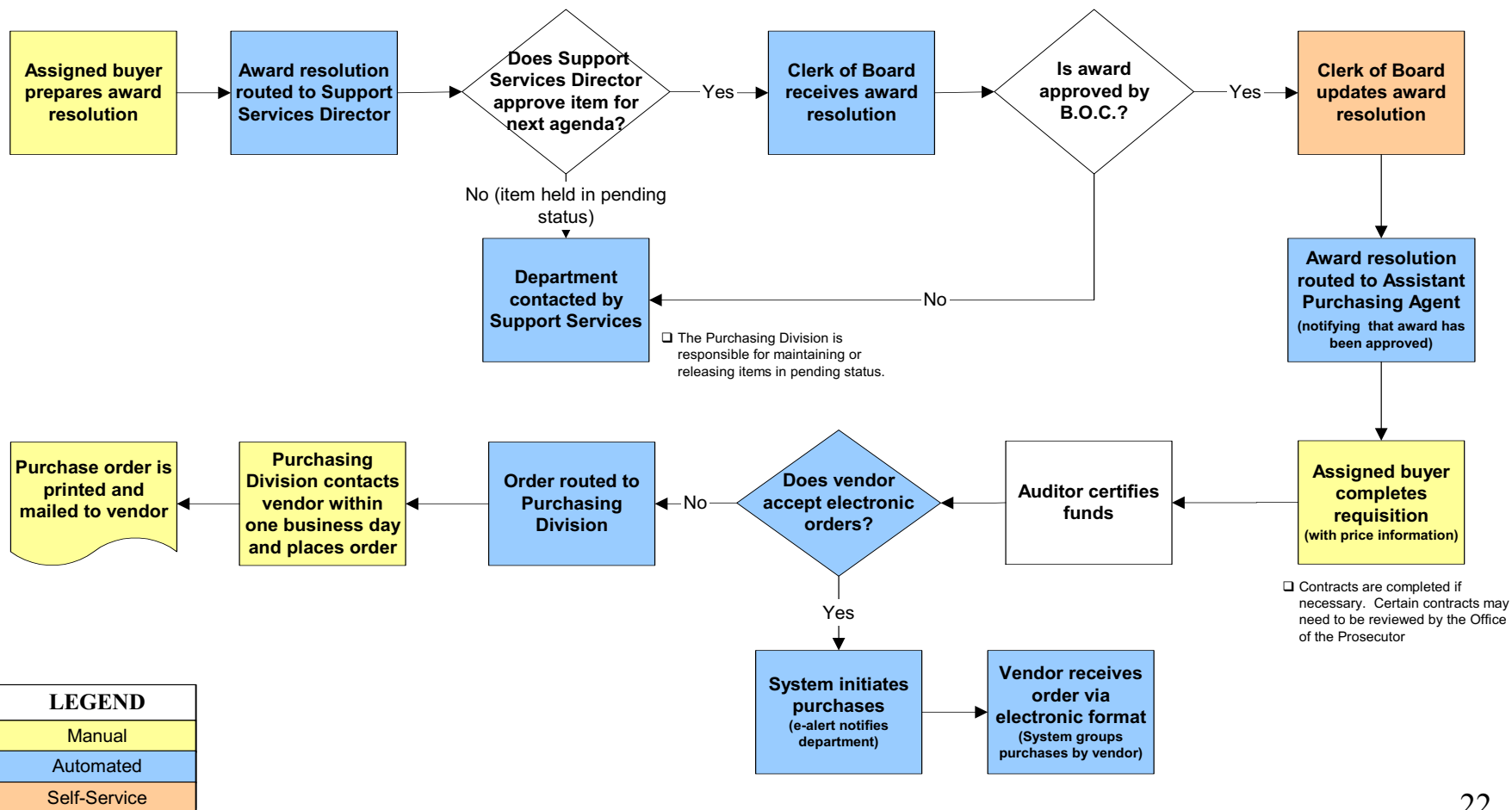
LEGEND

Manual
Automated
Self-Service
Technology Enablers

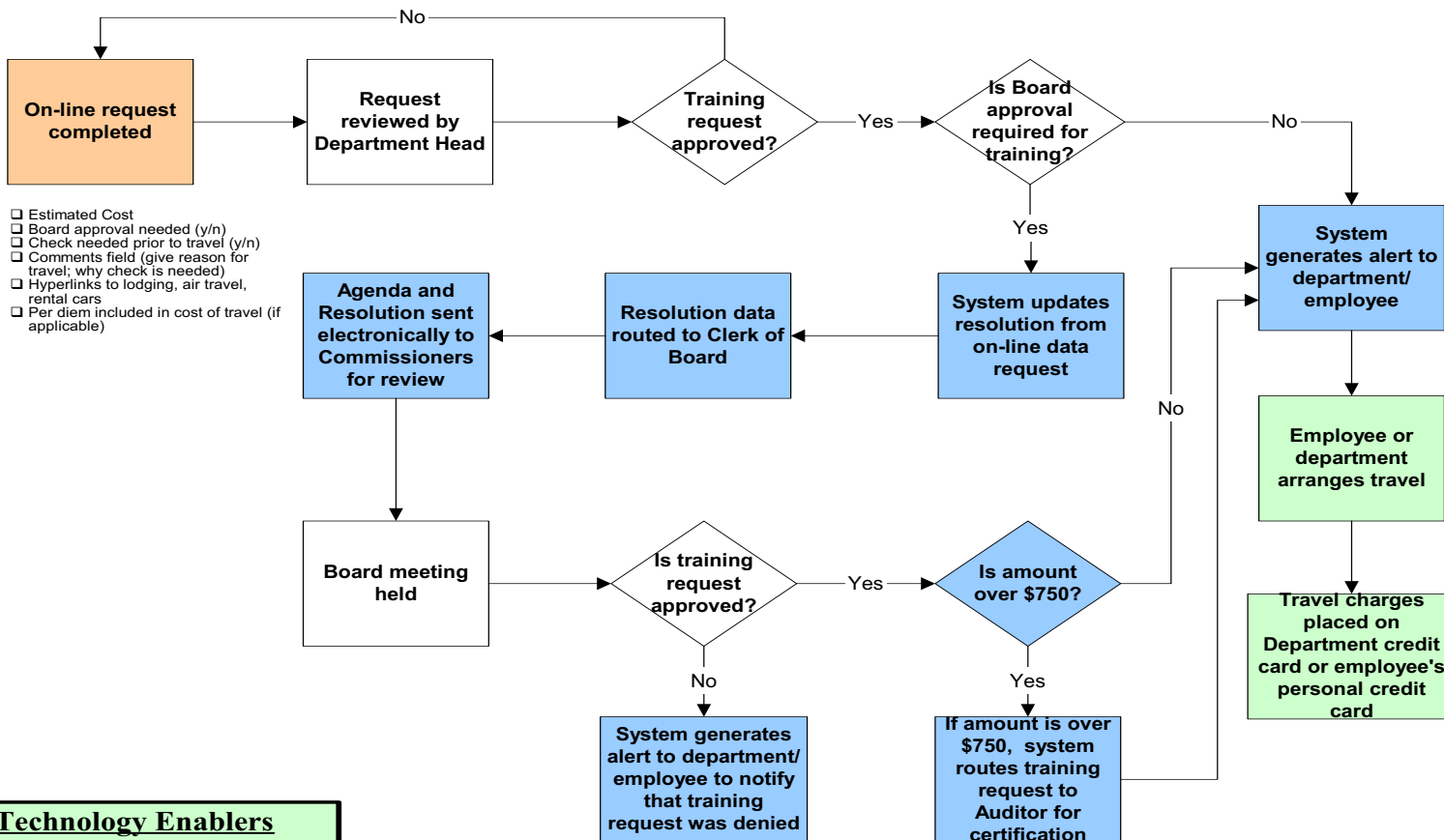
* The \$15,000 threshold represents the optimum future vision of the Procurement Redesign Team. However, this threshold has not been agreed to by the Finance Steering Committee as of September 19, 2002.



Bid Award Process



Training Request Process



Technology Enablers

Internet
Intranet
E-fax capability
Electronic signatures
Scanner

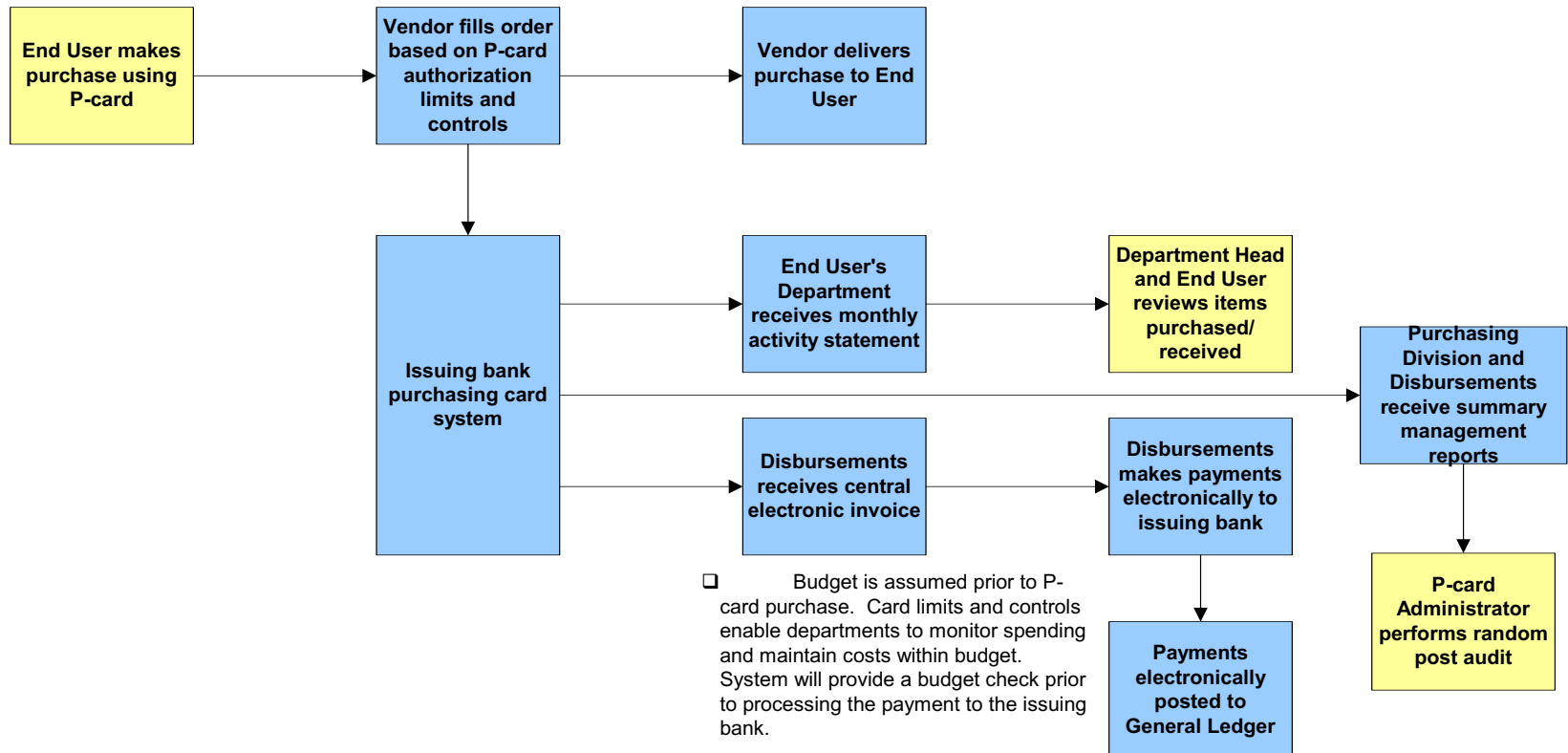
LEGEND

Automated

Self-Service

Technology Enablers

Purchasing Card Process



LEGEND
Manual
Automated



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Benefits of Process Change

- Ad hoc reporting capabilities
- Fewer calls to Purchasing department
- Faster transaction processing
- Lower cost, higher quality transaction processes
- Improved employee satisfaction and customer service
- Improved internal controls
- No (or little) paper
- Fewer errors
- Timely access to data
- Brings best practices to the County
- Numerous forms replaced by on-line alternatives
- Data updated in real-time
- Storage requirements reduced



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Introduction to Change Initiatives

The following Change Initiatives are displayed in both the Purchasing and Accounts Payable sections of this document. These Change Initiatives detail and categorize the specific recommendations by type of change, timing, and priority of implementation. These initiatives are highly integrated and therefore need to be addressed and recognized in both of these areas.



Implementation Strategy for Change Initiatives

Phase I – Before PeopleSoft Financials Implementation

The changes implemented in Phase I are critical because they are the foundation for all of the County's subsequent changes and improvement efforts. Therefore, it is vital for Lucas County's Purchasing and Accounts Payable teams to address the following areas prior to the PeopleSoft implementation:

- ☐ Transform processes and procedures toward the desired future state.
- ☐ Take full advantage of the County's investment in PeopleSoft by remembering inefficient and antiquated processes and procedures should not be integrated into the future state.
- ☐ Establish self-sufficient work groups to initiate and manage the proposed recommendations.
- ☐ Integrate change management and continuous improvement programs into the Finance Reengineering Project.

Lucas County can achieve significant improvements during this timeframe in each of these areas by maintaining the high level of participation by team members that has already been established. During Phase I the County should focus its efforts on adopting and promoting the future state design. In addition, the County should concentrate on implementing the initiatives that will yield many "quick wins" for the project team. The change management and continuous improvement efforts will help to communicate the success of the project while lessening the impact that change can bring to a project of this scale and magnitude.



Implementation Strategy for Change Initiatives (continued)

Phase II – During PeopleSoft Financials Implementation

The recommended change initiatives for Phase II will coincide with the implementation of PeopleSoft. The County's focus for Phase II should be:

- ☐ Build on the initiatives started in Phase I by enhancing improvements completed in the implementation.
- ☐ Monitor the progress of the work teams to ensure the future state design is not compromised.
- ☐ Take full advantage of PeopleSoft's delivered technology and capabilities.

The County's commitment to follow-through is imperative to allow for the momentum of change to continue and successful completion of the Phase II recommendations. Strong change management and communication during this phase will increase the project's success and buy-in from user throughout the county.



Implementation Strategy for Change Initiatives (continued)

Phase III – After PeopleSoft Financials Implementation

Change initiatives for Phase III will begin following the completion of the implementation, when the County is able to benefit from the emerging strategic initiatives and the functionality of PeopleSoft. The focus for Phase III should be:

- ☐ Establish accessibility to the PeopleSoft system throughout the county.
- ☐ Take full advantage of future state processes and technology.
- ☐ Continue long-term commitment to change management and continuous improvement efforts.

With the successful implementation of the Phase III recommendations, Lucas County can expect a reduction in low-value processing activities with the elimination of redundancies, wasted time and expenses. By communicating the initiatives in Phase III, the County will secure increased employee morale by deflecting the virtual “unknowns” of the project.



Implementation Strategy for Change Initiatives (continued)

Phase IV – Long Term Initiatives

The goal of Phase IV is to address any remaining issues that will allow Lucas County to achieve the desired future state. For most end-users, their main interaction with the County's finance procedures is when problems/ issues occur in purchasing and/or accounts payable. With the recommended change initiatives in place, performing these finance transactions will be easier, more efficient, and more effective. As a result, the end-users' experience with the County will improve and increase employee satisfaction and adherence to the County's procedures. The recommendations in Phase IV are long-term, ongoing improvement initiatives that, when accomplished, will establish Lucas County as a world-class organization with best-in-breed finance processes.



Change Initiatives – Phase 1

REF #	CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
1	Finalize all of the processes defined in future state design	Process Improvement	Accounts Payable and Purchasing	Phase 1	High	Significant	On-going
2	Initiate a Procurement Card Pilot Program	Process Improvement	OMB and Purchasing	Phase 1	High	Significant	3-6 months
3	Design and establish Procurement Card Policies and Procedures	Organizational Culture	OMB and Purchasing	Phase 1	High	Significant	3-6 months
4	Implement Departmental credit cards for training (travel) related purchases	Process Improvement and Organizational Culture	Department Heads and Purchasing	Phase 1	High	Significant	3-6 months
5	Design and establish revised Training Policies and Procedures	Process Improvement and Organizational Culture	OMB and Purchasing	Phase 1	High	Significant	3-6 months
6	Initiate and conduct Vendor Survey to capture all necessary information for future payment process	Process Improvement	LCIS and Purchasing	Phase 1	High	Significant	2-3 months
7	Designate Vendor File Master	Process Improvement	Auditor	Phase 1	High	Significant	less than 1 month

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 1 (continued)

REF #	CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
8	Perform Vendor File clean-up	Process Improvement	Auditor, LCIS and Purchasing	Phase 1	High	Significant	3-6 months
9	Create and validate performance metrics (departments and agencies are owners)	Process Improvement	Auditor and OMB	Phase 1	High	Moderate	12+ months
10	Develop and integrate a long term Change Management program to supplement the PeopleSoft implementation [also in Phase 2 and 3]	Change Management and Training	County-wide	Phase 1	High	Moderate	1-2 months to set up, then on-going
11	Eliminate non-value added reviews, approvals in purchasing and disbursements processes	Process Improvement	County-wide	Phase 1	High	Moderate	On-going
12	Organize a cross-functional Change Initiative Project team for continuous improvement efforts	Process Improvement and Organizational Culture	Auditor, OMB and Purchasing	Phase 1	High	Moderate	1-2 months to set up, then on-going
13	Permit departments to purchase goods/services up to \$15,000* [*The \$15,000 threshold represents the optimum future vision of the Procurement Redesign Team. However, this threshold has not been agreed to by the Finance Steering Committee as of September 19, 2002.]	Process Improvement and Organizational Culture	BOC and Purchasing	Phase 1	High	Moderate	3-6 months
14	Design and establish revised Purchasing Policies and Procedures	Process Improvement and Organizational Culture	OMB and Purchasing	Phase 1	High	Moderate	3-6 months

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 1 (continued)

REF #	CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
15	Permit Lucas County Administrator to approve training requests (currently approved by the Board of Commissioners)	Process Improvement and Organizational Culture	BOC and Purchasing	Phase 1	High	Moderate	1-2 months to set up
16	Permit Lucas County Administrator to approve purchases between \$15,000 - \$40,000* (currently approved by the Board of Commissioners) [*This threshold has not been agreed to by the Finance Steering Committee as of September 19, 2002.]	Process Improvement and Organizational Culture	BOC and Purchasing	Phase 1	High	Moderate	1-2 months to set up
17	Design and implement template forms to be used for training requests [Phase 1 and 2]	Process Improvement	Accounts Payable and Purchasing	Phase 1	High	Moderate	2-3 months
18	Perform clean-up of all outstanding purchase orders and contracts	Leverage Investment in PeopleSoft	Purchasing	Phase 1	High	Moderate	2-3 months
19	Organize Vendor File Project Team	Leverage Investment in PeopleSoft	Auditor, LCIS and Purchasing	Phase 1	High	Moderate	3-6 months
20	Increase current purchasing threshold of \$500 to \$750 (pursuant to the Ohio Revise Code, purchases can be made up to \$750 without a purchase order)	Process Improvement	BOC and Purchasing	Phase1	High	Limited	less than 1 month

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 2

REF #	CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
21	Establish appropriate access to the FROGS system	Leverage Investment in PeopleSoft	Department Heads and LCIS	Phase 2	High	Significant	12+ months
22	Enable manager and employee self-service for purchasing and disbursements processes— <i>limited to PeopleSoft's "out-of-the-box" capabilities</i>	Leverage Investment in PeopleSoft / Process Improvement	Department Heads and LCIS	Phase 2	High	Significant	6-12 months
23	Leverage independent financial systems into PeopleSoft (wherever possible) [also in Phase 3]	Third Party Systems	Auditor and LCIS	Phase 2	High	Significant	6-9 months
24	Develop workflow rules associated with self-service for each purchasing and disbursements process	Process Improvement	Purchasing and Department Heads	Phase 2	High	Significant	3-6 months
25	Design and implement online forms for purchasing and disbursements processes	Leverage Investment in PeopleSoft	Auditor and Purchasing	Phase 2	High	Moderate	2-3 months
26	Incorporate vendor information into PeopleSoft [also in Phase 3]	Process Improvement	Auditor and Purchasing	Phase 2	Medium	Moderate	3-6 months

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 3

REF #	CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
27	Leverage independent financial systems into PeopleSoft (wherever possible) [also in Phase 3]	Third Party Systems	Auditor and LCIS	Phase 3	High	Significant	6-9 months
28	Increase electronic payment to vendors	Process Improvement	Lucas County Vendors, Auditor	Phase 3	High	Moderate	6 months (gradual roll out)
29	Integrate Performance Metrics into Employee Review Process	Process Improvement	Department Heads and End Users	Phase 3	High	Limited	3 months for set up, then on-going
30	Incorporate vendor information into new system	Process Improvement	Auditor and LCIS	Phase 3	Medium	Moderate	3-6 months
31	Integrate current hard copy documents and files into the new system	Process Improvement	Auditor, LCIS and Purchasing	Phase 3	Medium	Moderate	3-6 months
32	Implement digital/electronic signatures	Process Improvement	Auditor, Department Heads	Phase 3	Medium	Limited	3-6 months

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 4

REF #	CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
33	Address any remaining issues that will allow the County to support continuous improvement efforts	Continuous Improvement	Auditor, LCIS, and Purchasing	Phase 4	High	Moderate	12+ months
34	Incorporate Change Management into all processes and initiatives	Change Management and Training	County-wide	Phase 4	High	Moderate	12+ months

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



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Accounts Payable/Disbursements Overview

Accounts Payable/Disbursements activities are handled within the Lucas County Auditor's Office. The County is responsible for producing payable checks for both the Commissioners' departments and many outside boards and agencies. Currently, eight different disbursements methods are used to process payments to vendors. These eight processes were consolidated and streamlined into two future state disbursements processes.

The following information is the result of six Visioning sessions that were conducted with the Accounts Payable Sub Team. These future state processes were designed with the vision and desire to automate, streamline, and enhance the County's finance processes.



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Current Process Challenges

- ☐ The Disbursements process is paper-intensive and requires extensive manual effort to complete
- ☐ Current system constraints cause a duplication of effort
- ☐ Errors cause a delay in processing time
- ☐ Electronic payments to vendors is virtually non-existent
- ☐ Depending on the type of payment, there are different types of payment processes to vendors
- ☐ Performance metrics that monitor continuous improvement efforts do not exist
- ☐ Payments to vendors are delayed when departmental funds are not available when vouchers are processed



Current Process Challenges (continued)

- ☐ Vouchers are reprocessed when funds are not initially available
- ☐ Real-time information is not available
- ☐ Disbursements and Accounts Payable staff continually field calls from vendors and departments regarding the status purchases and payments



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Future State Characteristics

Electronic payment to vendors will expedite the payment cycle
Real-time information is available from the new system
Automation reduces manual and paper intensive processes
Performance Metrics are established to measure outcomes
Cross-functional workgroups facilitate knowledge transfer
Reviews and approvals are streamlined to reduce redundancy
Standardized payment processes facilitate better understanding of disbursements
Financial Policies are revised and enforced
Appropriate security maintains the integrity of data and trust of departments and end users



Future State Characteristics

Departments assume greater accountability for their spending
Consolidated billing with vendors allows for timely post audit review



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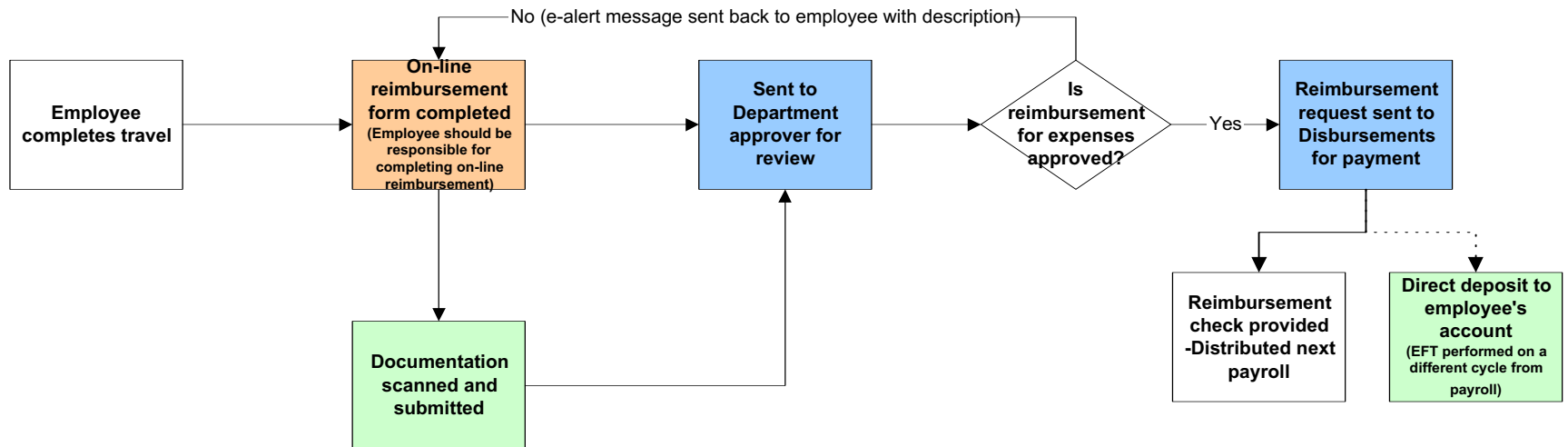
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Training Reimbursement Process – Disbursements



Technology Enablers

Internet
 Intranet
 Electronic signatures
 Scanner

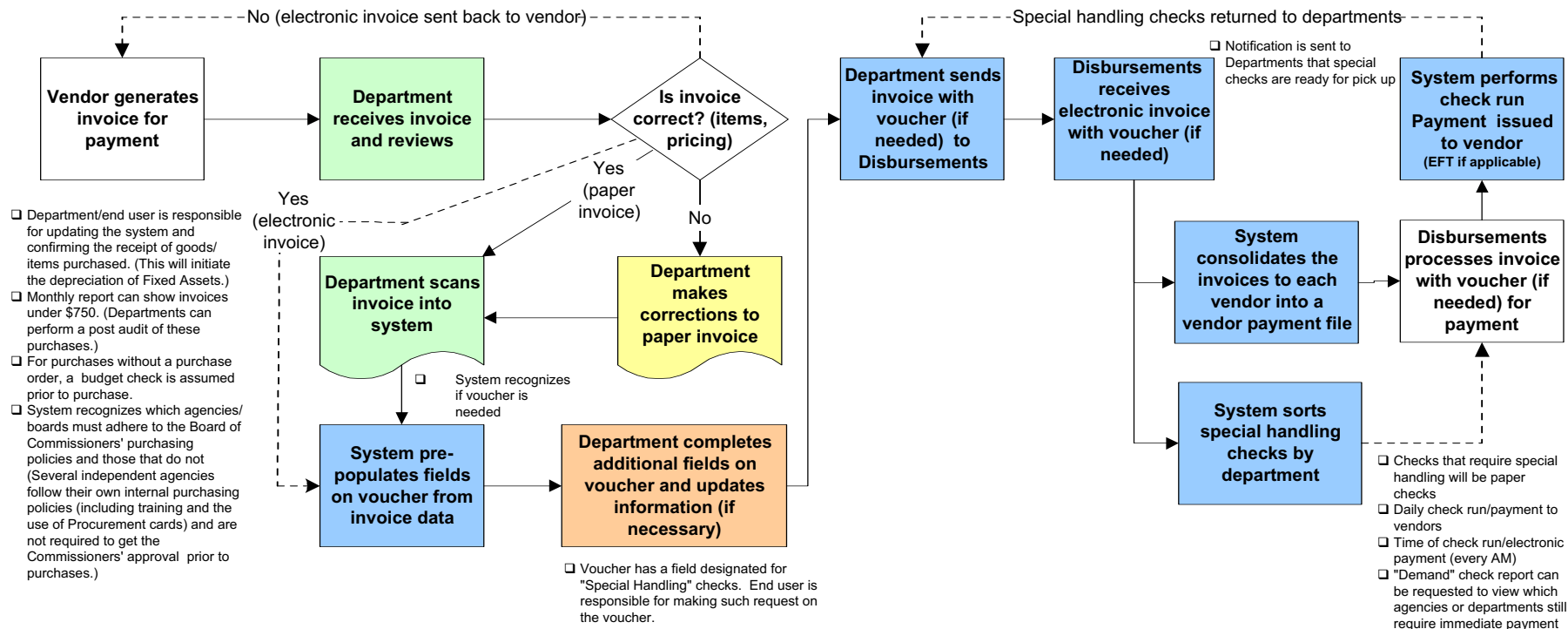
LEGEND

Automated

Self-Service

Technology Enablers

Payment Process – Disbursements



Technology Enablers

Internet
Intranet
E-fax capability
Electronic signatures
Document Scanner

LEGEND
Manual
Automated
Self-Service
Technology Enablers



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Benefits to Process Changes

- ☐ Fewer errors and associated corrections
- ☐ Faster transaction processing – more timely payment to vendors and reimbursement to employees
- ☐ Staff able to spend time on more valuable activities
- ☐ Improved customer service
- ☐ Storage of documents reduced or eliminated
- ☐ More accurate data
- ☐ Better data accessibility
- ☐ Data updated in real-time
- ☐ Better audit trail
- ☐ Lower cost for the reimbursement process



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Introduction to Change Initiatives

The following Change Initiatives for Purchasing and Accounts Payable are displayed in both the Purchasing and Accounts Payable sections of this document. These Change Initiatives detail and categorize the specific recommendations by type of change, timing, and priority of implementation. These initiatives are highly integrated and therefore need to be addressed and recognized in both of these areas.



Change Initiatives – Phase 1

REF #	CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
1	Finalize all of the processes defined in future state design	Process Improvement	Purchasing and Accounts Payable	Phase 1	High	Significant	On-going
2	Initiate a Procurement Card Pilot Program	Process Improvement	Department Heads and End Users	Phase 1	High	Significant	3-6 months
3	Design and establish Procurement Card Policies and Procedures	Organizational Culture	County-wide	Phase 1	High	Significant	3-6 months
4	Implement Departmental credit cards for training (travel) related purchases	Process Improvement and Organizational Culture	Department Heads and End Users	Phase 1	High	Significant	3-6 months
5	Design and establish revised Training Policies and Procedures	Process Improvement and Organizational Culture	County-wide	Phase 1	High	Significant	3-6 months
6	Initiate and conduct Vendor Survey to capture all necessary information for future payment process	Process Improvement	Purchasing	Phase 1	High	Significant	2-3 months
7	Designate Vendor File Master	Process Improvement	Auditor	Phase 1	High	Significant	less than 1 month

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 1 (continued)

REF #	CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
8	Perform Vendor File clean-up	Process Improvement	Auditor	Phase 1	High	Significant	3-6 months
9	Create and validate performance metrics [departments and agencies are owners]	Process Improvement	County-wide	Phase 1	High	Moderate	12+ months
10	Develop and integrate a long term Change Management program to supplement the PeopleSoft implementation [also in Phase 2 and 3]	Change Management and Training	County-wide	Phase 1	High	Moderate	1-2 months to set up, then on-going
11	Eliminate non-value added reviews, approvals in purchasing and disbursements processes	Process Improvement	County-wide	Phase 1	High	Moderate	On-going
12	Organize a cross-functional Change Initiative Project team for continuous improvement efforts	Process Improvement and Organizational Culture	Purchasing and Accounts Payable	Phase 1	High	Moderate	1-2 months to set up, then on-going
13	Permit departments to purchase goods/services up to \$15,000	Process Improvement and Organizational Culture	Purchasing and Accounts Payable	Phase 1	High	Moderate	3-6 months
14	Design and establish revised Purchasing Policies and Procedures	Process Improvement and Organizational Culture	County-wide	Phase 1	High	Moderate	3-6 months

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 1 (continued)

REF #	CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
15	Permit Lucas County Administrator to approve training requests (currently approved by the Board of Commissioners)	Process Improvement and Organizational Culture	Purchasing and Accounts Payable	Phase 1	High	Moderate	1-2 months to set up
16	Permit Lucas County Administrator to approve purchases between \$15,000 - \$40,000 (currently approved by the Board of Commissioners)	Process Improvement and Organizational Culture	Purchasing and Accounts Payable	Phase 1	High	Moderate	1-2 months to set up
17	Design and implement template forms to be used for training requests [Phase 1 and 2]	Process Improvement	Department Heads and End Users	Phase 1	High	Moderate	2-3 months
18	Perform clean-up of all outstanding purchase orders and contracts	Leverage Investment in PeopleSoft	Purchasing	Phase 1	High	Moderate	2-3 months
19	Organize Vendor File Project Team	Leverage Investment in PeopleSoft	Purchasing and Accounts Payable	Phase 1	High	Moderate	3-6 months
20	Increase current purchasing threshold of \$500 to \$750 (pursuant to the Ohio Revise Code, purchases can be made up to \$750 without a purchase order).	Process Improvement	Purchasing	Phase1	High	Limited	less than 1 month

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 2

REF #	CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
21	Establish appropriate access to the FROGS system	Leverage Investment in PeopleSoft	County-wide	Phase 2	High	Significant	12+ months
22	Enable manager and employee self-service for purchasing and disbursements processes— <i>limited to PeopleSoft's "out-of-the-box" capabilities</i>	Leverage Investment in PeopleSoft / Process Improvement	Department Heads and End Users	Phase 2	High	Significant	6-12 months
23	Leverage independent financial systems into PeopleSoft (wherever possible) [also in Phase 3]	Third Party Systems	LCIS and Auditor	Phase 2	High	Significant	6-9 months
24	Develop workflow rules associated with self-service for each purchasing and disbursements process	Process Improvement	Department Heads and End Users	Phase 2	High	Significant	3-6 months
25	Design and implement online forms for purchasing and disbursements processes	Leverage Investment in PeopleSoft	Purchasing and Accounts Payable	Phase 2	High	Moderate	2-3 months
26	Incorporate vendor information into PeopleSoft [also in Phase 3]	Process Improvement	Purchasing and Auditor	Phase 2	Medium	Moderate	3-6 months

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 3

REF #	CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
27	Leverage independent financial systems into PeopleSoft (wherever possible) [also in Phase 3]	Third Party Systems	LCIS, Auditor	Phase 3	High	Significant	6-9 months
28	Increase electronic payment to vendors	Process Improvement	Lucas County Vendors, Auditor	Phase 3	High	Moderate	6 months (gradual roll out)
29	Integrate Performance Metrics into Employee Review Process	Process Improvement	County-wide	Phase 3	High	Limited	3 months for set up, then on-going
30	Incorporate vendor information into new system	Process Improvement	Auditor	Phase 3	Medium	Moderate	3-6 months
31	Integrate current hard copy documents and files into the new system	Process Improvement	Purchasing and Accounts Payable	Phase 3	Medium	Moderate	3-6 months
32	Implement digital/electronic signatures	Process Improvement	Department Heads and End Users	Phase 3	Medium	Limited	3-6 months

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 4

REF #	CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
33	Address any remaining issues that will allow the County to support continuous improvement efforts	Continuous Improvement	Auditor, LCIS, and Purchasing	Phase 4	High	Moderate	12+ months
34	Incorporate Change Management into all processes and initiatives	Change Management and Training	County-wide	Phase 4	High	Moderate	12+ months

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



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Budget Overview

The Office of Management and Budget appropriates approximately \$130 million in General Fund Revenue each year. In addition, they coordinate the budget for about 80 departments and agencies, totaling \$550+ million in county-wide revenue. During the redesign phase we addressed the main processes in that area and:

- ☐ Facilitated 10 Visioning Sessions
- ☐ Created 9 future state maps and timelines
- ☐ Developed 23 Change Initiatives



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Current Process Challenges

- ❑ The Budget Planning Process is extremely paper and labor intensive – for both OMB and the Departments
- ❑ System constraints cause further inefficiencies in the Budget Planning Process
- ❑ Transfer of Appropriation Process is inefficient and time consuming
- ❑ The Commissioners Budget System is not properly integrated with the Auditor's General Ledger System
- ❑ Preparing the Budget Plan Document is paper and labor intensive



Current Process Challenges (continued)

- ☐ The current Budget System does not have ad hoc reporting capabilities
- ☐ Departments and agencies use different Chart of Accounts
- ☐ Duplication of effort and re-keying of data makes Budget Planning inefficient
- ☐ There are no forecasting tools
- ☐ Creating “what if” scenarios is labor intensive and time consuming



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Future State Characteristics

- ☐ Strategic Planning is where Budgeting begins
- ☐ Financial Policies are established and enforced
- ☐ Automation reduces manual and paper intensive processes
- ☐ Self-Service allows data entry at the department level and reduces redundancy
- ☐ Budget Controls are monitored and enforced
- ☐ Timely, Relevant Data is available from the system
- ☐ Forecasting predicts outcomes based on supporting data
- ☐ Performance Metrics measures outcomes



Future State Characteristics (continued)

- ☐ Appropriate Security maintains the integrity of data and trust of citizens and employees
- ☐ Constant Communication keeps all stakeholders informed
- ☐ Audit Trail allows for tracking



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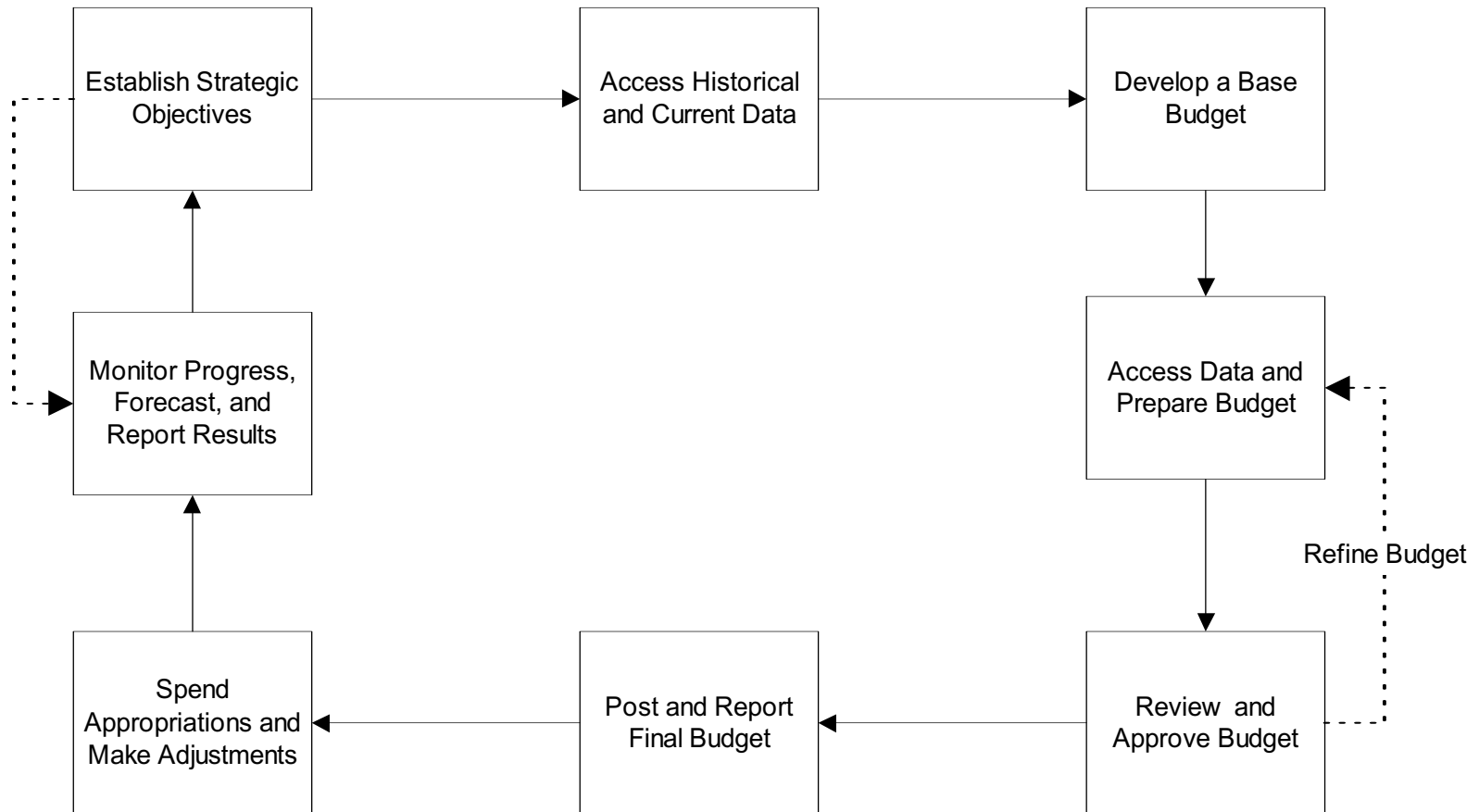
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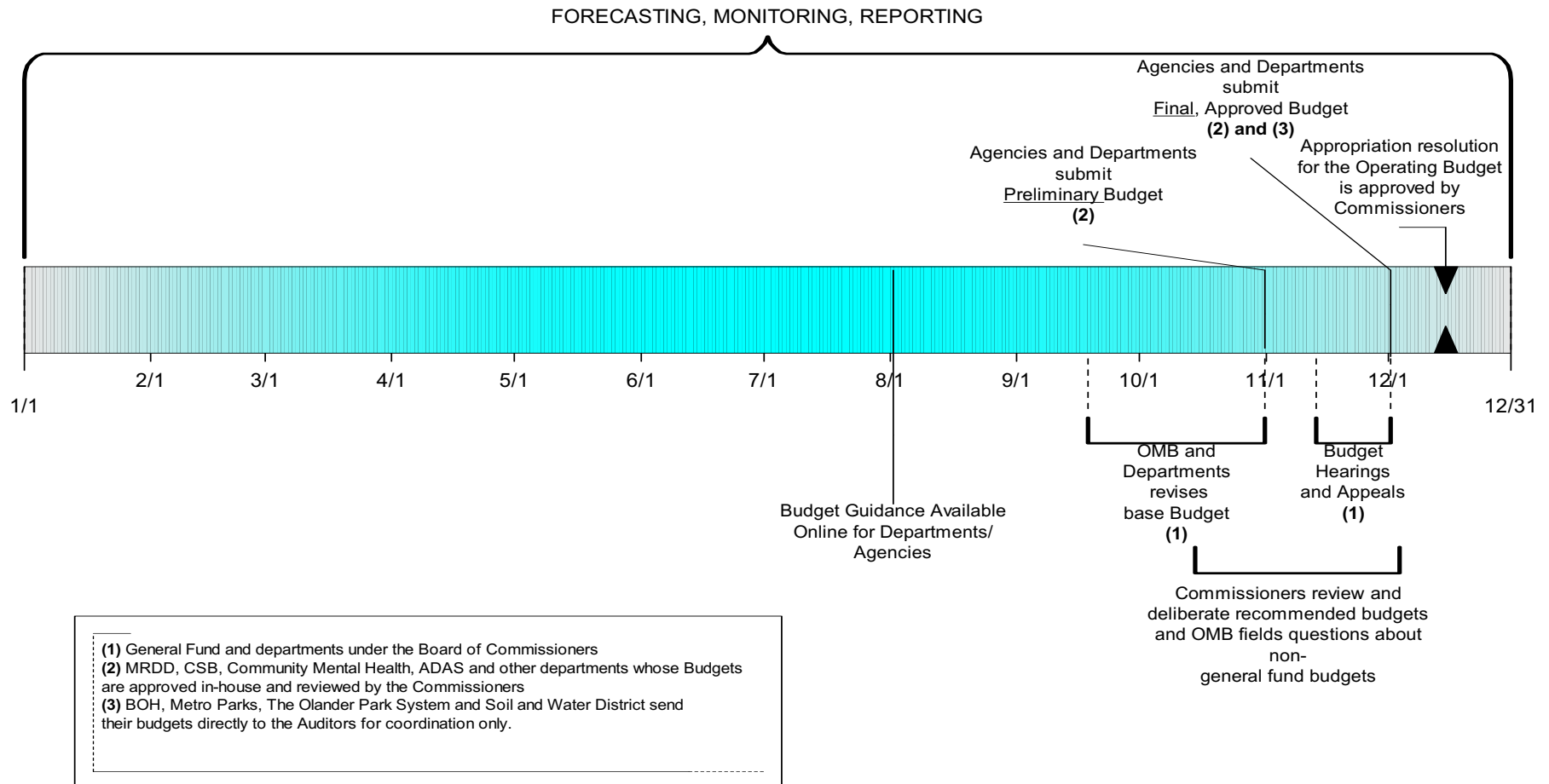


Overview of the Budget Process

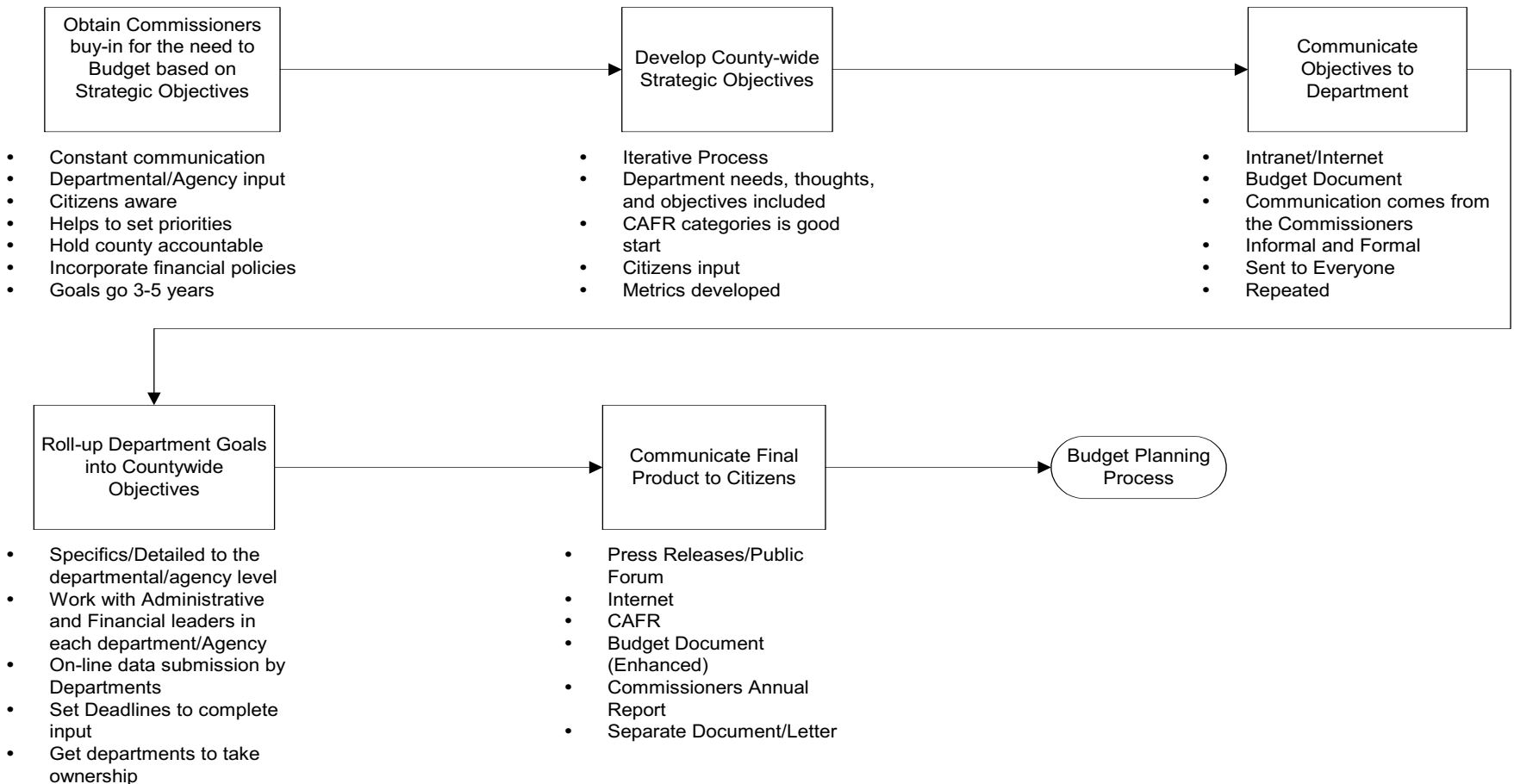




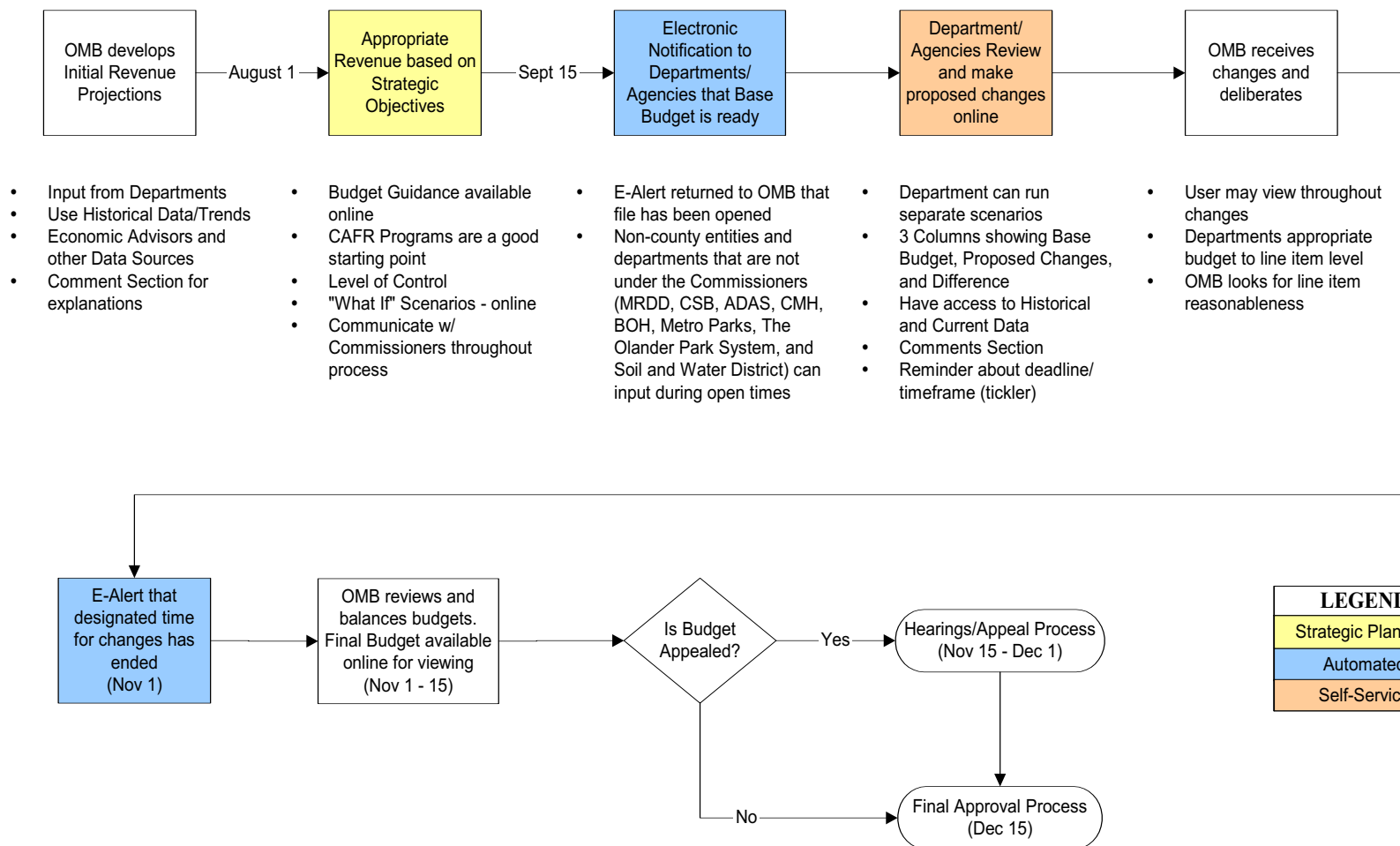
Budget Preparation Timeline



Strategic Planning as the First Step

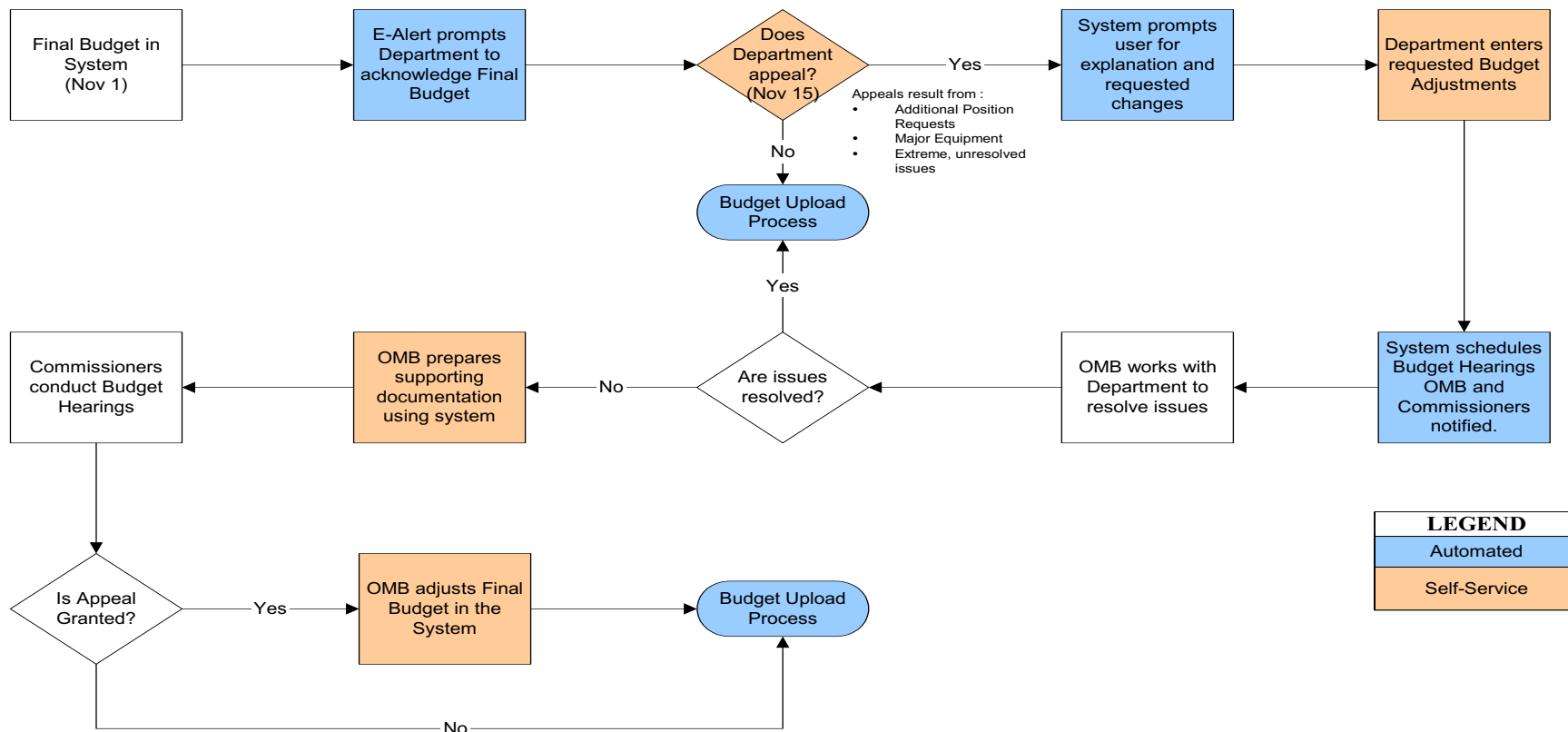


Then, Budget Planning Process Begins





Hearings/Appeals Process

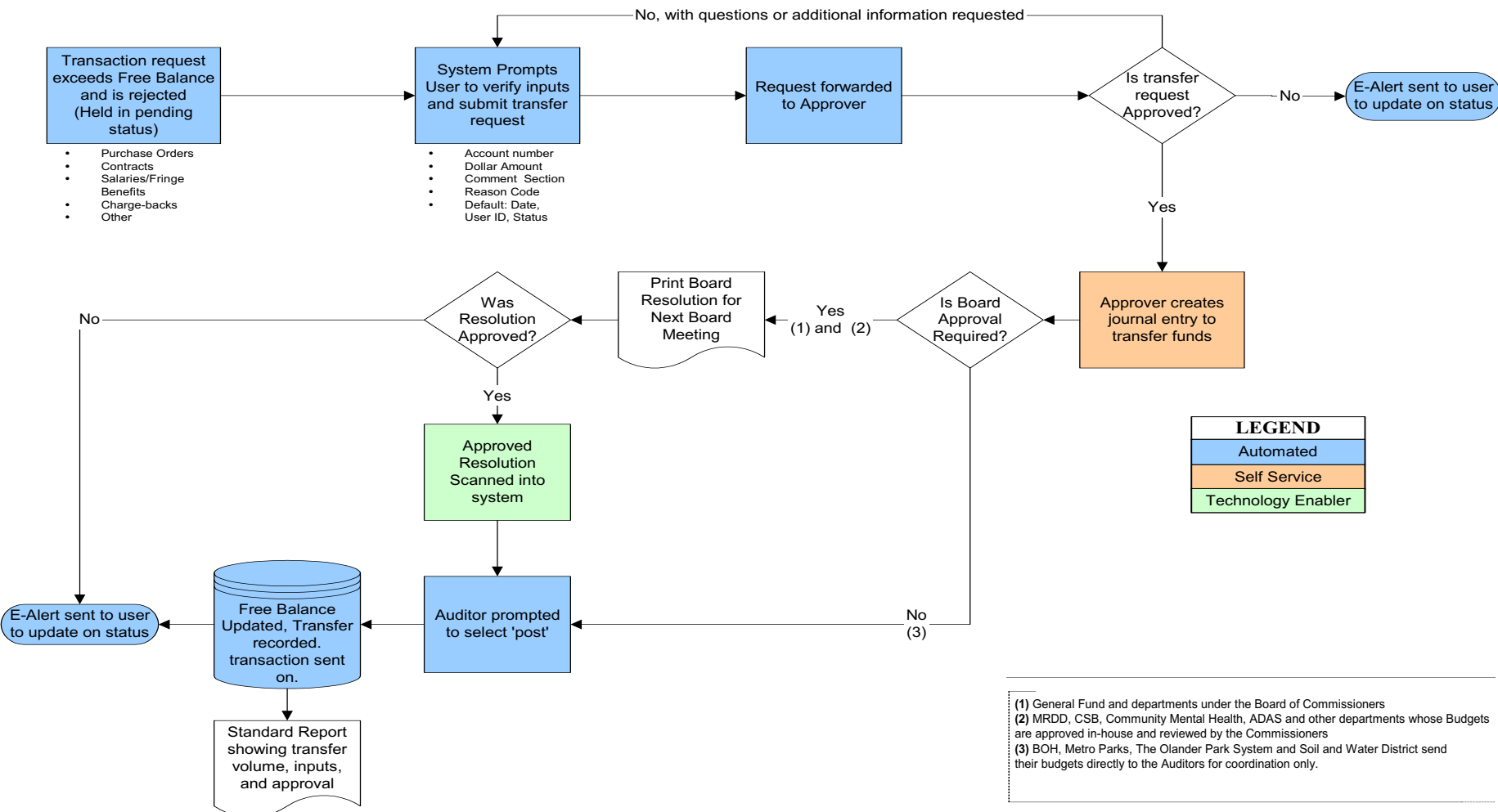




Transfer of Appropriations

- ❑ The volume of transfers should be reduced due to the following process changes:
 - Increase in the level of control in which OMB monitors appropriations spending
 - Improved strategic based budgeting should reduce the need for adjustments
 - Forecasting will highlight future financial needs beyond immediate transactions
- ❑ Board Approval is allocated to the County Administrator

Transfers of Appropriations Process





Forecasting

Currently, the county is not using a forecasting tool to predict revenue and expenses. In the new process, the county plans to take advantage of the benefits of forecasting.

Initially, forecasting will be used to predict the following data points on a quarterly basis:

- ☐ Actual Expenses
- ☐ Revenue Collections
- ☐ Budget Preparation
- ☐ Budget Overruns

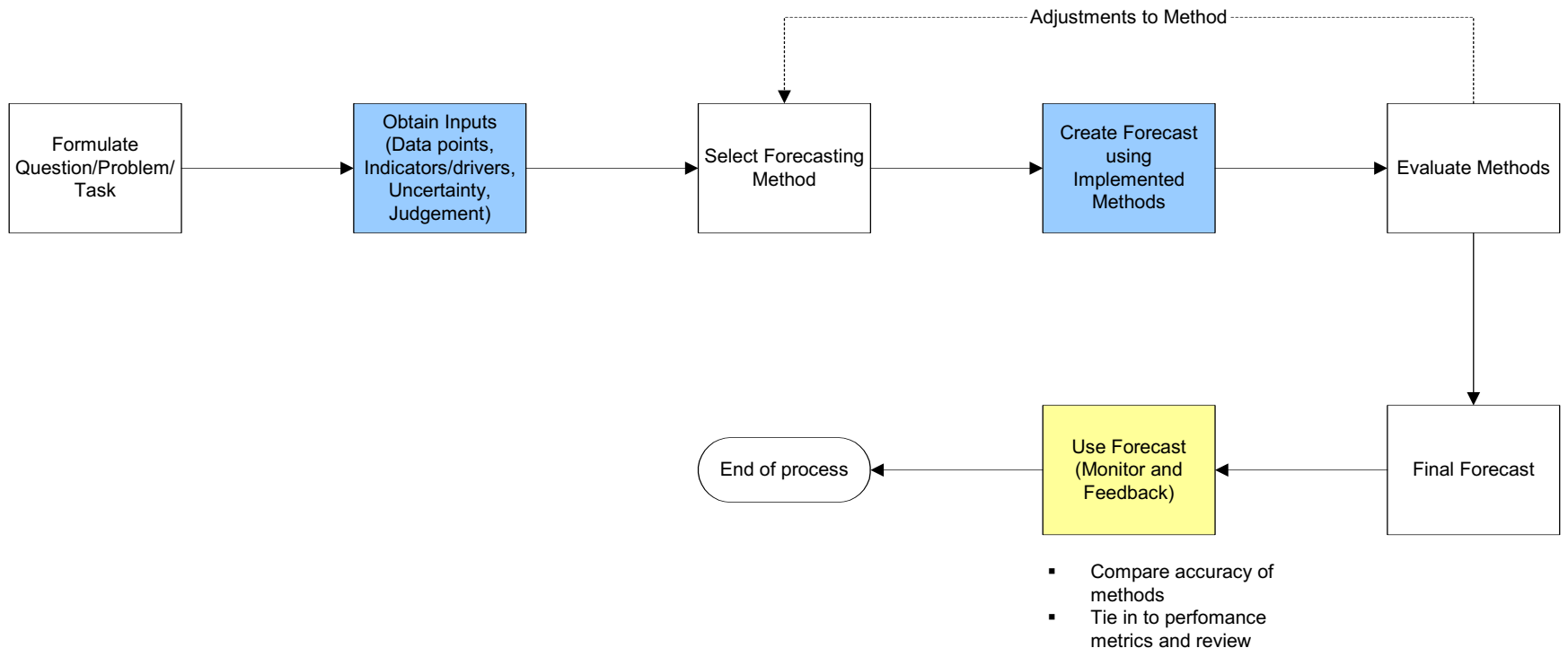
As management becomes fluent in the methods, they will increase the frequency and number of data points



Forecasting

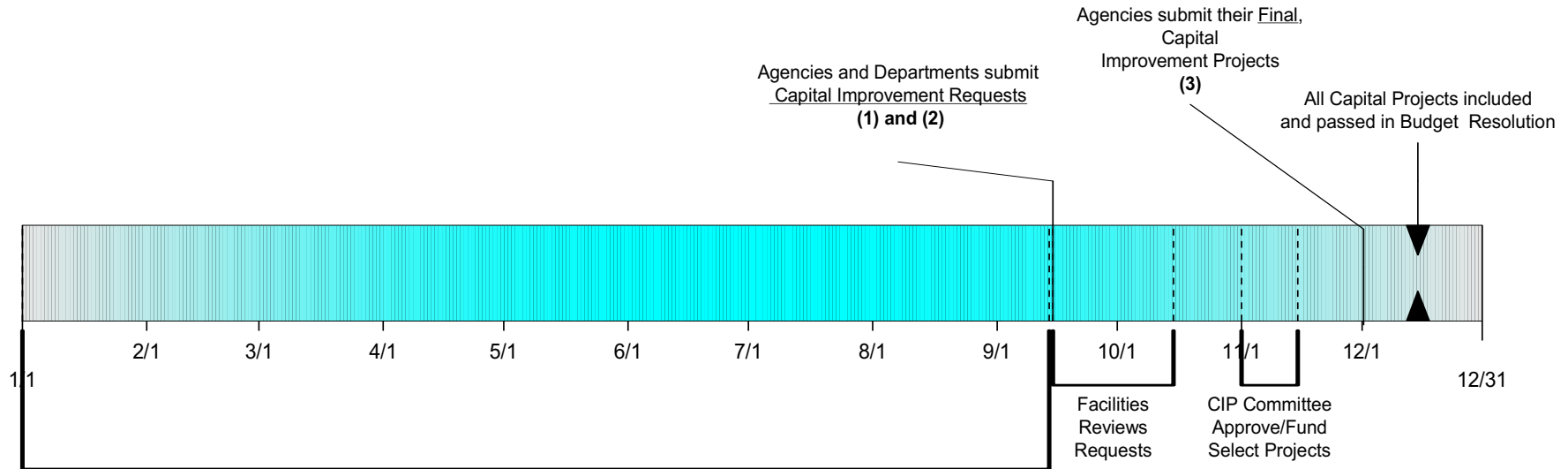
- ☐ Forecasting predicts outcomes based on pertinent data
- ☐ Lucas County must identify indicators and drivers unique to the county's issues
- ☐ Forecasting should be conducted continuously, on a rolling basis
- ☐ Formulating the problem allows targeted forecasting, which improves the forecast and helps the user choose the method
- ☐ Gaining acceptance is especially important when the forecast conflicts with commonly held viewpoints or desirable outcomes
- ☐ Feedback improves the forecaster's accuracy
- ☐ Exception-based reporting uncovers where the variances lie

Forecasting Process



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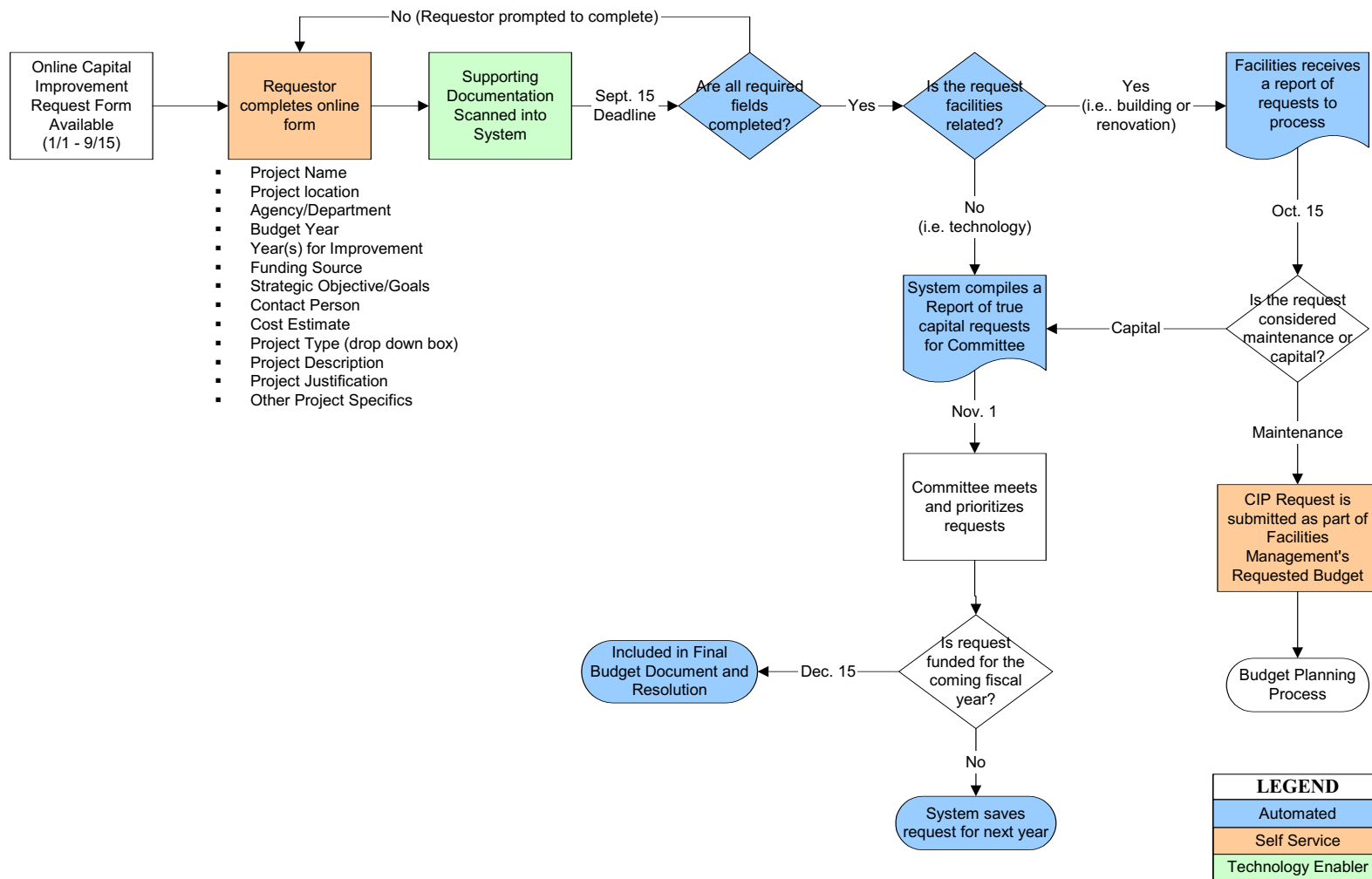
Capital Improvement Timeline



Capital Improvement Request Forms Available Online
Funds may be requested for one of the next five fiscal years (i.e.2003-2007)
Form unavailable 9/15 - 12/31 for the next budget year (i.e.2003)

- (1) General Fund and departments under the Board of Commissioners
- (2) MRDD, CSB, Community Mental Health, ADAS and other departments whose Budgets are approved in-house and reviewed by the Commissioners
- (3) BOH, Metro Parks, The Olander Park System and Soil and Water District send their budgets directly to the Auditors for coordination only.

Capital Improvement Request Process





Budget Document

- ☐ New system allows for faster preparation and fewer errors
- ☐ Budget document enhanced to include Strategic Objectives and Performance Metrics
- ☐ Report consolidated and categorized using the same method as the CAFR
- ☐ Document available on CD-Rom and online
- ☐ Reference to the Budget Document allows the CAFR to be condensed by eliminating Budget to Actual Schedules



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Benefits of Process Change

- ☐ Frees resources – time, people, money
- ☐ Better budgeting decisions
- ☐ Staff able to spend time on more valuable activities
- ☐ Better organization
- ☐ Timely access to data
- ☐ Improved coordination with County Budget Departments
- ☐ Facilitates process improvement
- ☐ Fewer calls to OMB and Auditor
- ☐ Better audit trail



Benefits of Process Change (continued)

- ☐ Validates county's stewardship over the funds
- ☐ No (or little) paper
- ☐ Useful reports
- ☐ Easier for end user
- ☐ Improved record keeping
- ☐ Fewer errors associated with re-keying
- ☐ Condensed timeline
- ☐ Consistent consolidation
- ☐ Less cumbersome



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Change Initiatives – Phase 1

REF #	BUDGET CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
1	Align Budget Appropriations with County-wide Strategic Objectives	Process Improvement	County-wide	Phase 1	High	Significant	Ongoing
2	Establish County-Wide Financial Policies and Procedures (includes enforcement steps)	Process Improvement	Commissioners, Auditor, and OMB	Phase 1	High	Significant	Ongoing
3	Create and Validate Performance Metrics (departments and agencies are owners)	Process Improvement	County-wide	Phase 1	High	Moderate	12+ months
4	Develop and integrate a long-term Change Management program to supplement the PeopleSoft implementation [also in Phases 2 & 3]	Change Management and Training	County-wide	Phase 1	High	Moderate	Ongoing
5	Organize a cross-functional Change Initiative Project team for continuous improvement efforts	Process Improvement and Organizational Culture	Auditor's Office and OMB	Phase 1	High	Moderate	1-2 months to set up, then on-going
6	Eliminate non-value added reviews, approvals, and documentation storage [also in Phases 2 & 3]	Process Improvement / Organizational Culture	County-wide	Phase 1	High	Moderate	12+ months

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 1 (continued)

REF #	BUDGET CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
7	Communicate Strategic Objectives to Citizens and Employees	Change Management	Commissioners, Auditor, and OMB	Phase 1	High	Limited	Ongoing
8	Meet with State Auditor to discuss Compliance Issues (ie. Electronic signatures, electronic supporting documentation, file retention, data warehousing)	Leverage Investment in Peoplesoft, Process Improvement	OMB and Auditors	Phase 1	High	Limited	1 month
9	Condense and Stagger Budget Planning Timeline in order to reflect Departments' Needs and Individual Timelines	Process Improvement	OMB and Departments	Phase 1	Medium	Limited	Ongoing
10	Condense and Stagger Capital Improvement Request Timeline in order to reflect Departments' Needs and Individual Timelines	Process Improvement	OMB and Departments	Phase 1	Medium	Limited	Ongoing
11	Enhance Budget Document to Reflect Strategic Objectives	Process Improvement	OMB	Phase 1	Medium	Limited	Ongoing
12	Approve Transfer of Appropriations through County Administrator	Process Improvement	OMB and Commissioners	Phase 1	Medium	Limited	1 month

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 2

REF #	BUDGET CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
13	Define Security and Access Guidelines for the FROGS system	Leverage Investment in PeopleSoft	Finance, HR, Benefits and Payroll	Phase 2	High	Significant	3-6 months
14	Establish Appropriate Access to the FROGS system	Leverage Investment in PeopleSoft	County-wide	Phase 2	High	Significant	12+ months
15	Enable Department and Agency Self-service— <i>limited to PeopleSoft's "out-of-the-box" capabilities</i> [also in Phase 1]	Leverage Investment in PeopleSoft / Process Improvement	County-wide	Phase 2	High	Moderate	6-12 months
16	Finalize all of the processes defined in the Budget future state design [also in Phase 3]	Process Improvement	Finance, HR, Benefits and Payroll	Phase 2	High	Moderate	12+ months
17	Automate Scheduling of Budget Hearings	Process Improvement	OMB	Phase 2	Low	Limited	1 month

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]

Change Initiatives – Phase 3

REF #	BUDGET CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
18	Forecast Revenue and Expenditures based on Pertinent, Timely Data [also in Phases 1 & 2]	Leverage Investment in PeopleSoft / Process Improvement	Finance, OMB, and Analysts	Phase 3	High	Significant	Ongoing
19	Raise Level at which Budget Spending is Budgeted and Monitored (eg. Track expenditures at the summary level)	Process Improvement	OMB and Auditors	Phase 3	High	Limited	3 months
20	Incorporate Performance Metrics into Employee Review Process	Process Improvement	County-wide	Phase 3	High	Limited	3 months

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 4

REF #	BUDGET CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
21	Incorporate Change Management into all processes and initiatives	Change Management and Organizational Culture	County-wide	Phase 4	High	Moderate	12+ months
22	Eliminate Shadow Budget Preparation Systems in County Departments	Third-party systems	County-wide	Phase 4	Medium	Moderate	Ongoing
23	Create "What If" Scenarios during Budget Planning	Leverage Investment in Peoplesoft	County-wide	Phase 4	Medium	Limited	Ongoing

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



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General Ledger Overview

The Auditor's Office captures the expenditures each year from departments throughout the County. During the redesign phase we addressed the main processes that affect the General Ledger. During Phase II we:

- ☐ Facilitated 9 Visioning Sessions
- ☐ Created 11 future state maps and timelines
- ☐ Developed 20 Change Initiatives



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Current Process Challenges

- ☐ There is no centralized, integrated General Ledger System that records all transactions
- ☐ Non-cash Balance Sheet items are tracked using Excel Spreadsheets
- ☐ The Auditor's General Ledger System is not fully integrated with the Commissioners' Budget System
- ☐ The process of preparing the CAFR is paper and labor intensive
- ☐ Monitoring appropriations spending is difficult and often results in transfers of appropriations



Current Process Challenges (continued)

- ☐ Access to information is limited and untimely
- ☐ The current Auditor's General Ledger system does not have ad hoc reporting capabilities
- ☐ Form 6 preparation process is manual and paper intensive
- ☐ System constraints causes duplication of effort in the Pay Ins process
- ☐ Warrant redemption process is manual and paper intensive
- ☐ More time is spent re-entering data than on value-added analysis
- ☐ Departments use different Chart of Accounts



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Future State Characteristics

- ☐ Automation reduces manual and paper intensive processes
- ☐ Self-Service allows data entry at the department level and reduces redundancy
- ☐ Segregation of Duties ensures proper internal controls
- ☐ Timely, Relevant Data is available from the system
- ☐ Single keying of data
- ☐ Appropriate Security maintains the integrity of data and trust of citizens and employees
- ☐ Constant Communication keeps all stakeholders informed
- ☐ Audit Trail allows for proper tracking



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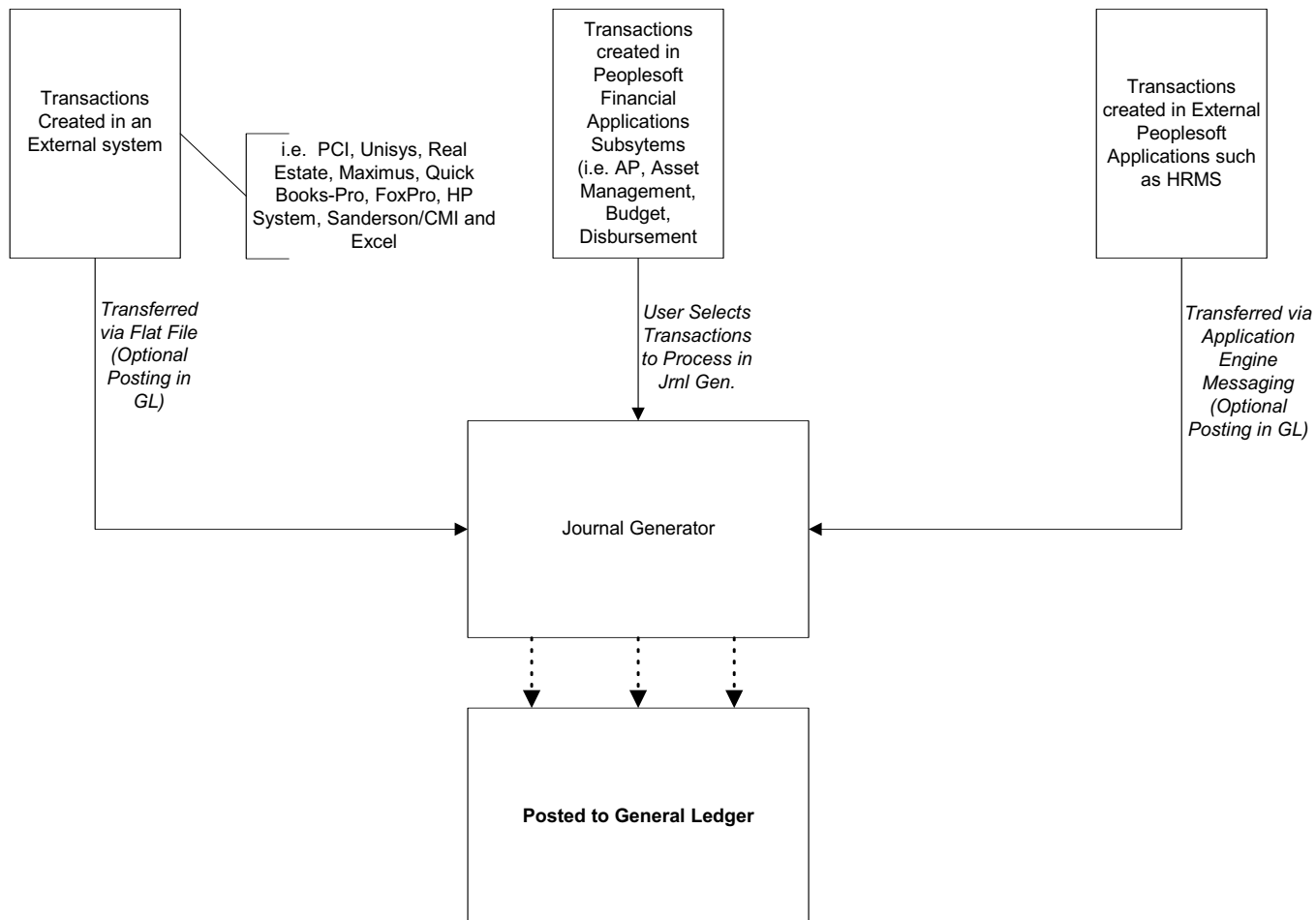
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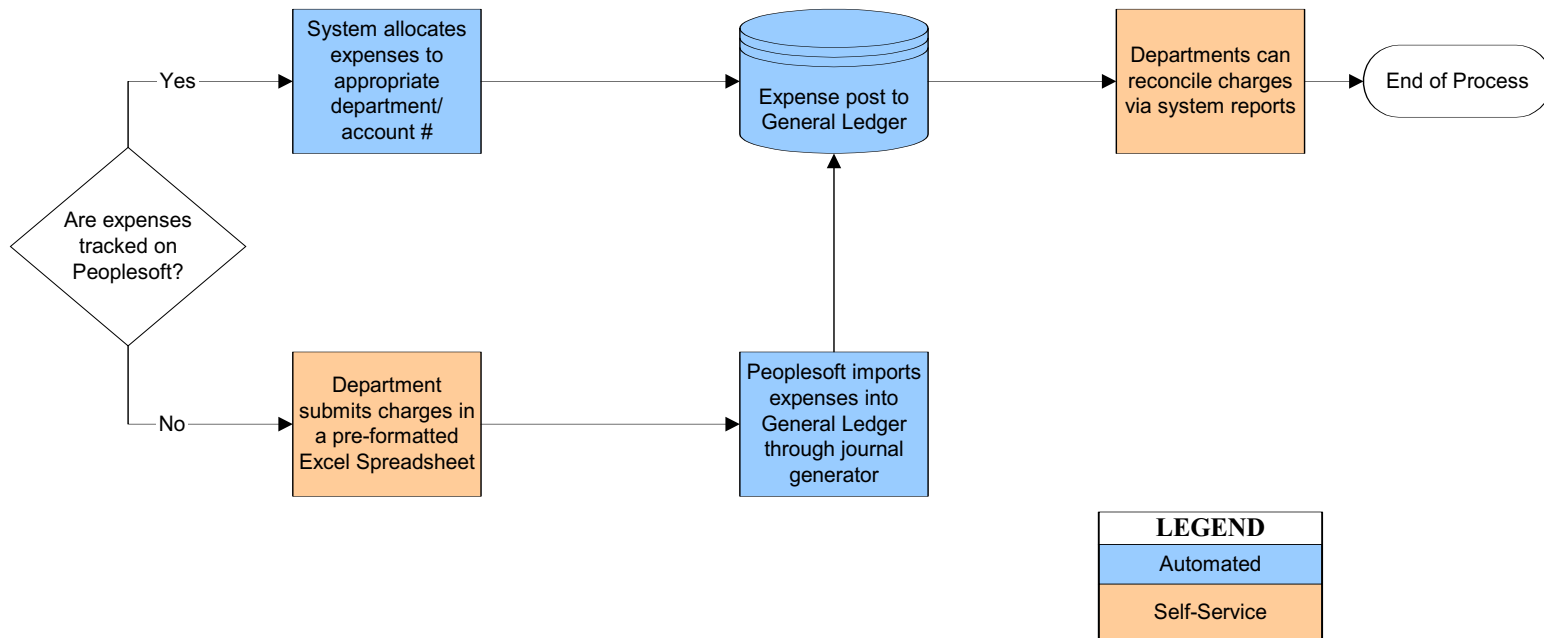
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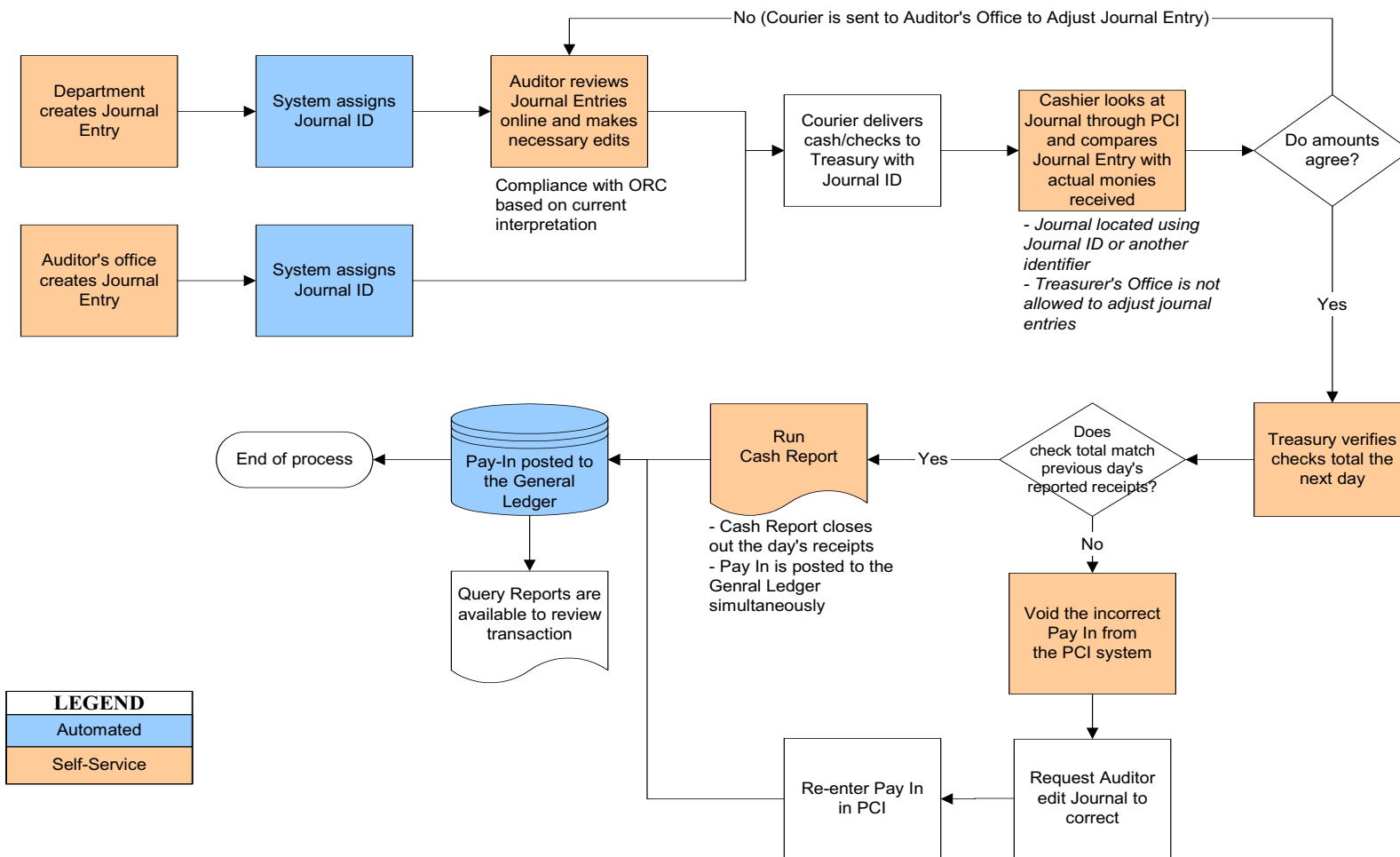
General Ledger Interface



Charge-back Process

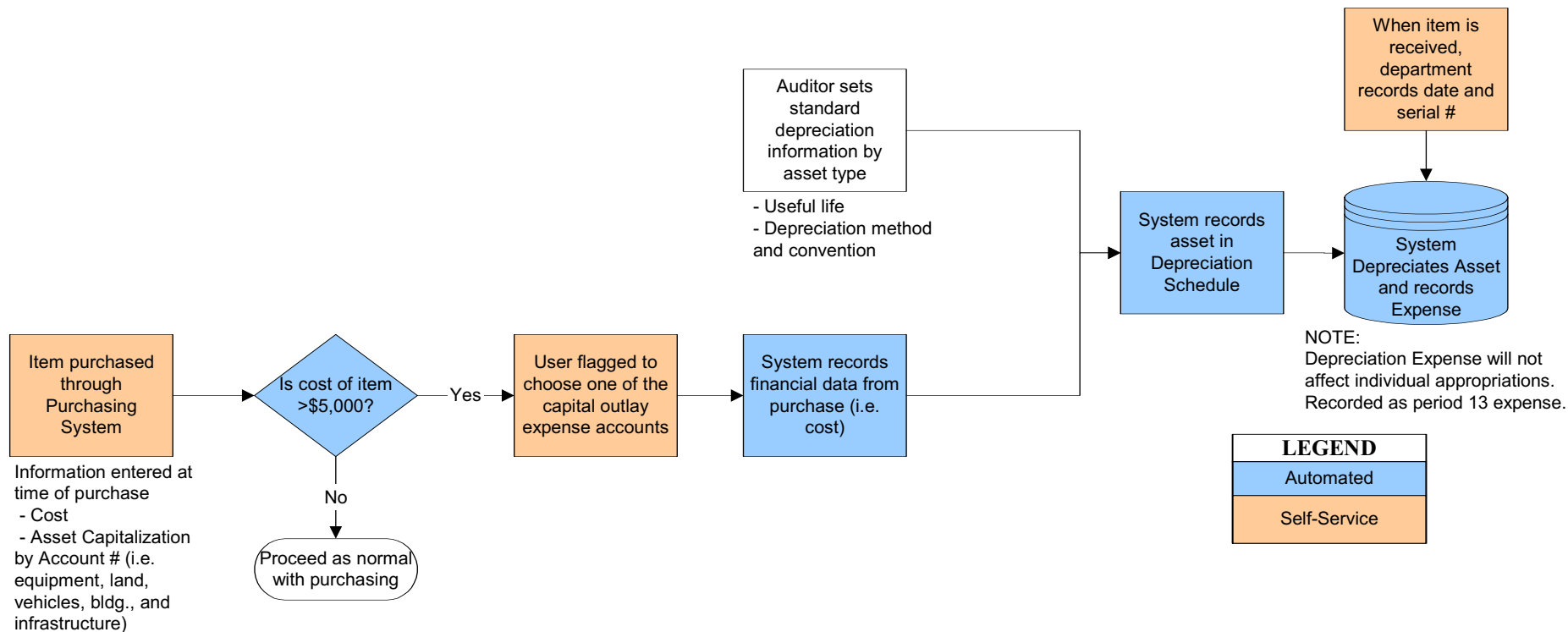


Pay-Ins Process





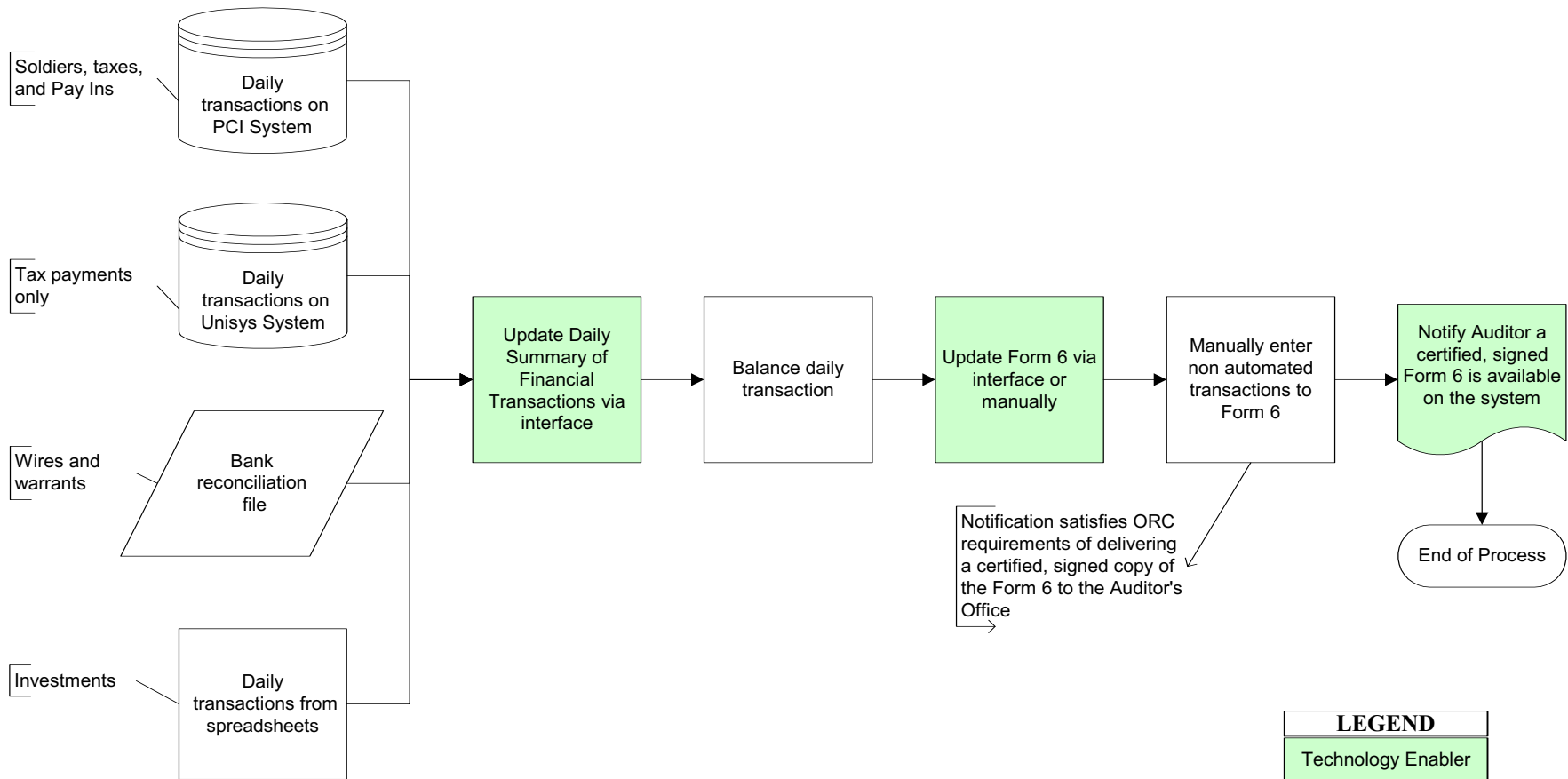
Capital Asset Acquisition Process



NOTE:

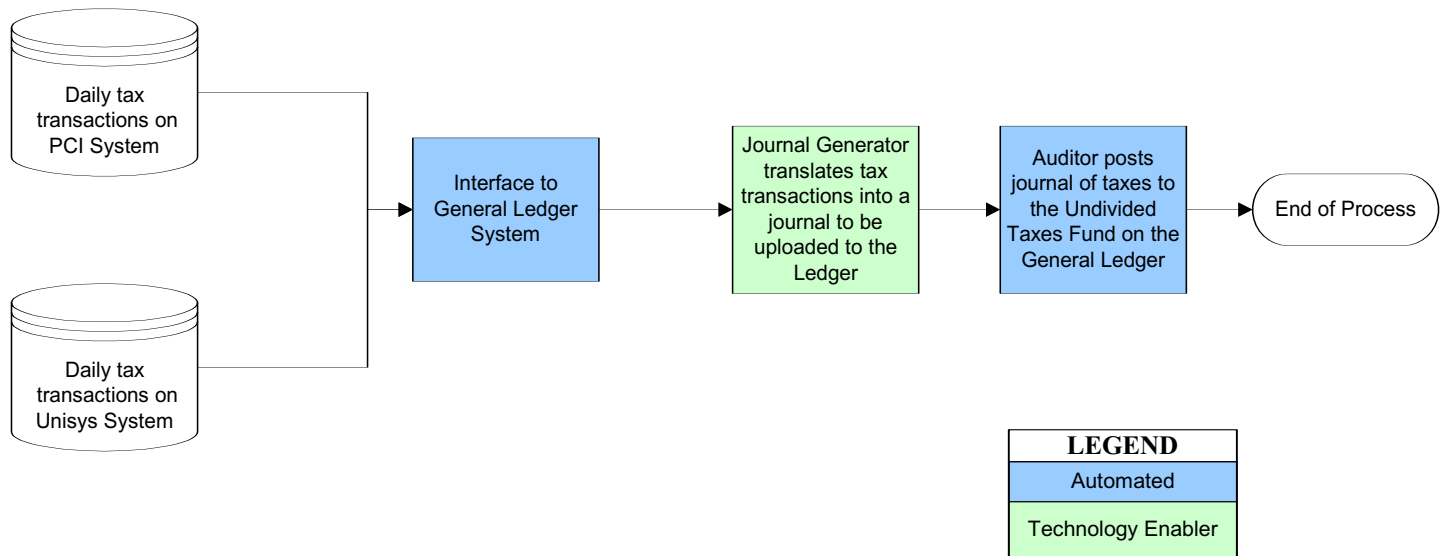
- Financial Policy and Procedures updated to require departments to notify the Auditor's Office of asset disposals and/or transfers
- Departments are responsible for reviewing year-end asset listing and notifying Auditor's Office of adjustments as needed

Form 6 – Daily Cash Balance Process

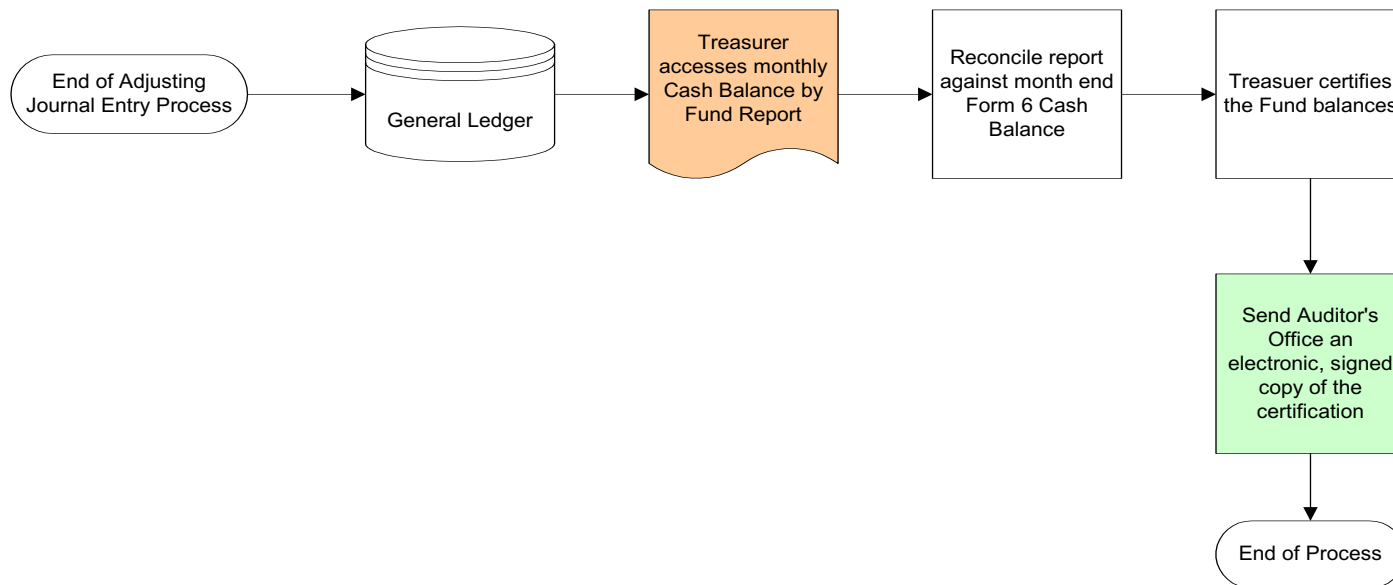


Note: This process serves in the interim of Phase II and Phase III, when the Treasurer's Office will be reengineered and new systems installed

Undivided Taxes Process



Fund Balance Process



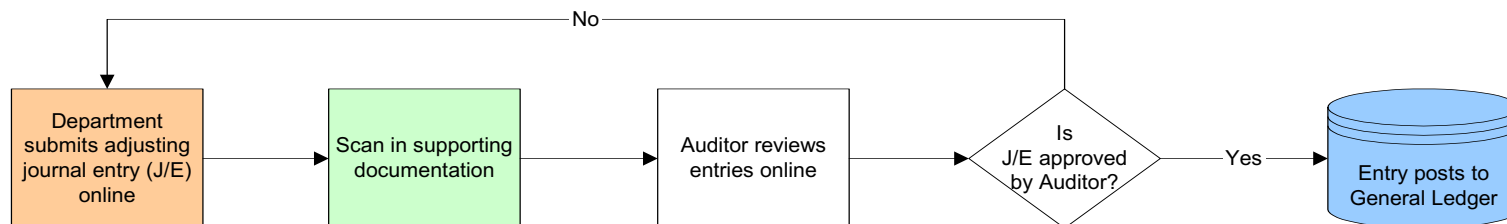
LEGEND
Automated
Self-Service

Note: This process serves in the interim of Phase II and Phase III, when the Treasurer's Office will be reengineered and new systems installed



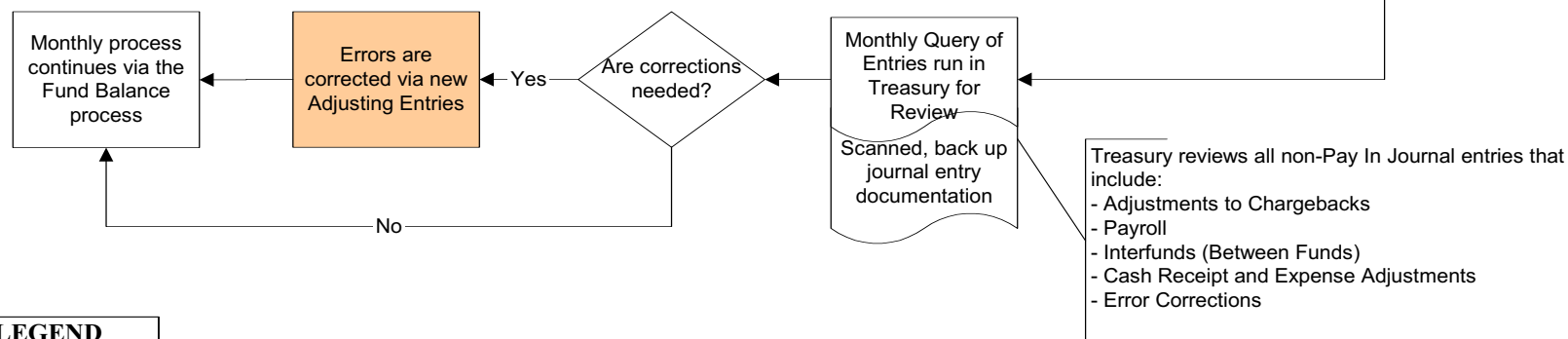
Adjusting Journal Entries Process

Auditor's Daily process



Treasurer's Monthly process

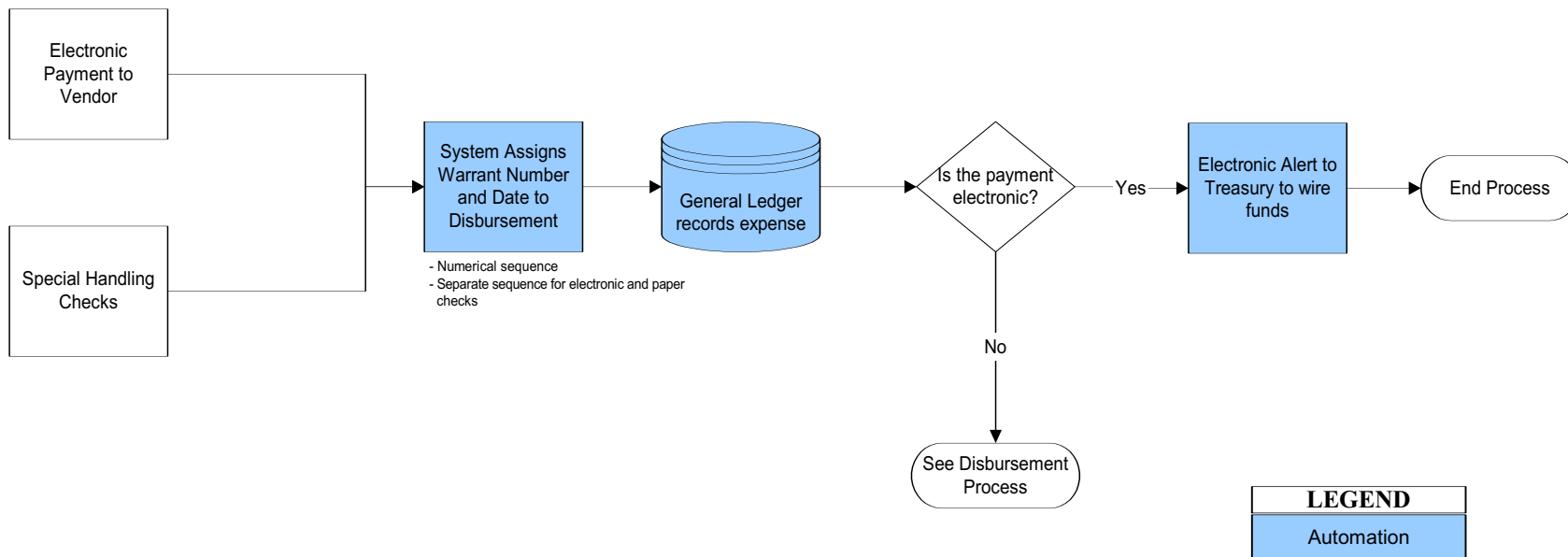
Process facilitates Treasurer's Fund Balance process



LEGEND
Automated
Self Service
Technology Enabler



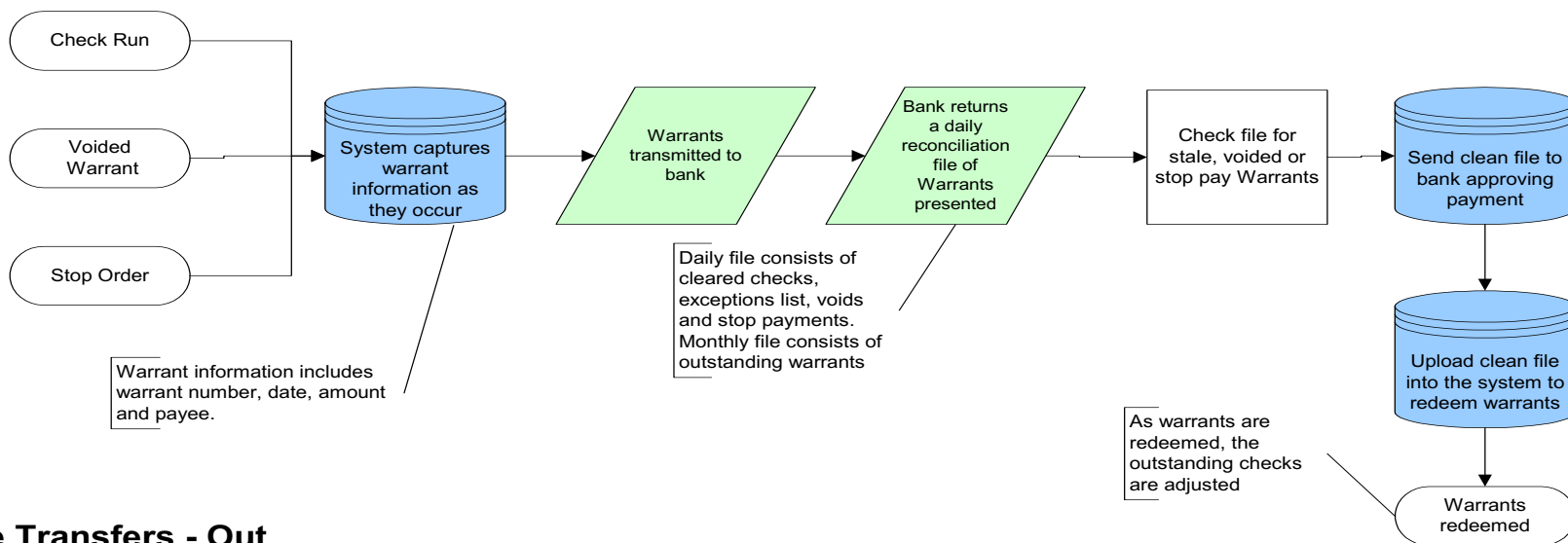
Warrant Issue Process



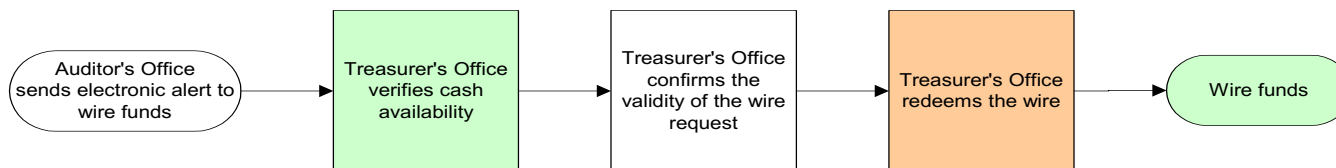


Warrant Redemption

Paper Warrants



Wire Transfers - Out



Note: 1) These processes serve in the interim of Phase II and Phase III, when the Treasurer's Office will be reengineered and new systems installed.
 2) Auditor's Office will be contacting the State Auditor to verify the proposed processes

LEGEND	
	Automated
	Self Service
	Technology Enabler



CAFR Document

- ☐ New system allows for faster preparation and fewer errors
- ☐ General Ledger will only be closed on an annual basis in preparation of the CAFR document
- ☐ CAFR document condensed by eliminating Budget to Actual Schedules and referring to the Budget Document
- ☐ Budget document enhanced to include Strategic Objectives and Performance Metrics
- ☐ Both reports consolidated and categorized using the same method
- ☐ Both reports available on CD-Rom and online



CAFR Preparation Process

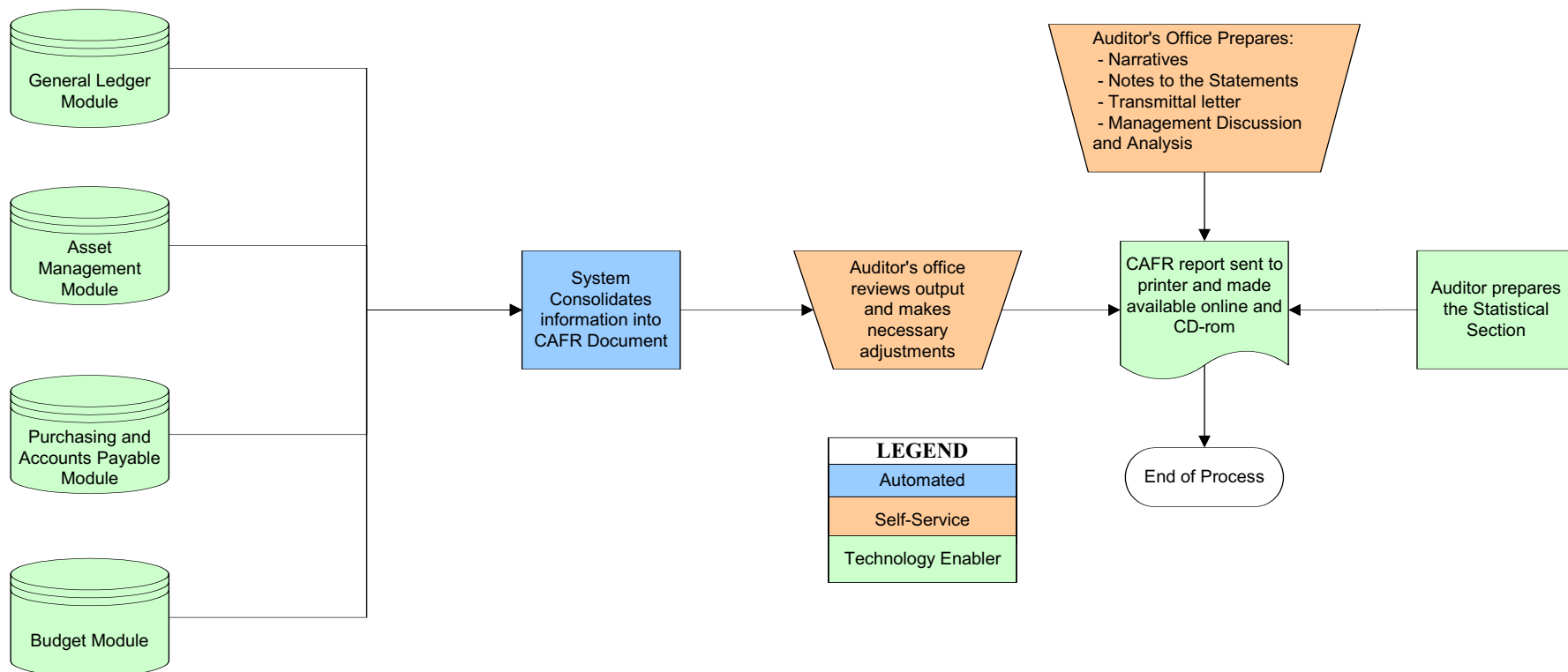




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Benefits of Process Change

- ☐ Frees resources – time, people, money
- ☐ Staff able to spend time on more valuable activities
- ☐ Better organization
- ☐ Timely access to data
- ☐ Improved coordination with other departments
- ☐ Facilitates process improvement
- ☐ Fewer calls to Auditor's Office
- ☐ Improves audit trail



Benefits of Process Change (continued)

- ☐ No (or little) paper
- ☐ Useful reports
- ☐ Easier for end user
- ☐ Improved record keeping
- ☐ Fewer errors associated with re-keying
- ☐ Consistent consolidation
- ☐ Less cumbersome
- ☐ Integrated system



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Change Initiatives – Phase 1

REF #	GENERAL LEDGER CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
1	Establish County-Wide Financial Policies and Procedures for posting to the General Ledger, reconciling accounts, and submitting adjusting entries. (includes enforcement steps)	Process Improvement	Auditors	Phase 1	High	Moderate	2 months
2	Create and validate Performance Metrics (departments and agencies are owners)	Process Improvement	County-wide	Phase 1	High	Moderate	12+ months
3	Develop and integrate a long-term Change Management program to supplement the PeopleSoft implementation [also in Phases 2 & 3]	Change Management and Training	County-wide	Phase 1	High	Moderate	Ongoing
4	Eliminate non-value added reviews, approvals, and documentation storage [also in Phases 2 & 3]	Process Improvement / Organizational Culture	County-wide	Phase 1	High	Moderate	12+ months
5	Automate Form 6 preparation and submission	Process Improvement	Treasury and Auditors	Phase 1	High	Moderate	3 months

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 1 (continued)

REF #	GENERAL LEDGER CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
6	Use daily bank reconciliation file to reconcile outstanding checks and cash balance	Process Improvement	Treasury and Auditors	Phase 1	High	Moderate	3 months
7	Meet with State Auditor to discuss Compliance Issues (i.e.. Electronic signatures, electronic supporting documentation, file retention, data warehousing)	Leverage Investment in Peoplesoft, Process Improvement	OMB and Auditors	Phase 1	High	Limited	1 month
8	Approve Transfer of Appropriations through County Administrator	Process Improvement	OMB and Commissioners	Phase 1	Medium	Limited	1 month

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 2

REF #	GENERAL LEDGER CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
9	Create an interface between FROGS System and non-Peoplesoft financial systems (I.e. PCI, Unisys, etc.)	Process Improvement, Leverage Investment in Peoplesoft	County-wide	Phase 2	High	Significant	6 months
10	Define Security and Access Guidelines for the FROGS system	Leverage Investment in PeopleSoft	Finance, HR, Benefits and Payroll	Phase 2	High	Significant	3-6 months
11	Establish Appropriate Access to the FROGS system	Leverage Investment in PeopleSoft	County-wide	Phase 2	High	Significant	12+ months
12	Enable Department and Agency Self-service— <i>limited to PeopleSoft's "out-of-the-box" capabilities</i> [also in Phase 1]	Leverage Investment in PeopleSoft / Process Improvement	County-wide	Phase 2	High	Moderate	6-12 months
13	Finalize all of the processes defined in the general ledger future state design [also in Phase 3]	Process Improvement	Finance, HR, Benefits and Payroll	Phase 2	High	Moderate	12+ months
14	Establish Standard Reports	Leverage Investment in PeopleSoft / Process Improvement	Auditors	Phase 2	High	Limited	6 months

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 3

REF #	GENERAL LEDGER CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
15	Automate CAFR preparation as much as possible	Leverage Investment in Peoplesoft and Process Improvement	Auditors	Phase 3	High	Limited	3 months
16	Allow Adjusting Journal Entries to be initiated in the departments	Process Improvement	OMB and Auditors	Phase 3	High	Limited	3 months
17	Incorporate Performance Metrics into Employee Review Process	Process Improvement	County-wide	Phase 3	High	Limited	3 months
18	Track asset acquisition and depreciation in real-time	Process Improvement	Auditors	Phase 3	Medium	Moderate	3 months
19	Streamline CAFR Document	Process Improvement	Auditors	Phase 3	Medium	Limited	1 month

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



Change Initiatives – Phase 4

REF #	GENERAL LEDGER CHANGE INITIATIVES	TYPE OF CHANGE	LUCAS COUNTY OWNER	TIMING	PRIORITY	EFFORT TO IMPLEMENT	PROJECT LENGTH
20	Eliminate Shadow General Ledger Systems in County Departments	Third-party systems	County-wide	Phase 4	Medium	Moderate	Ongoing

Phase 1: Before PeopleSoft implementation Phase 2: During PeopleSoft implementation Phase 3: After PeopleSoft implementation Phase 4: Long-term change requiring successful implementation of Phase 1, 2, and 3 initiatives as a foundation [For further detail and explanation, please refer to the [Implementation Strategy for Change Initiatives](#) provided on pages 29-32 of this document.]



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Future Technology

The following is a list of technology solutions associated with the redesigned processes for Purchasing, Accounts Payable, Budget, and General Ledger:

- ☐ PCs
- ☐ Internet
- ☐ Intranet
- ☐ Electronic Faxing
- ☐ Scanners
- ☐ Digital Signatures
- ☐ FROGS System (Financial Reporting Online Government System)



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Finance Steering Committee

- ☐ Ed Ciecka (County Administrator)
- ☐ John Irish (Treasurer's Office)
- ☐ Jan Jump (Support Services)
- ☐ Bridgette Kabat (OMB)
- ☐ Amy Miller (LCIS)
- ☐ Tom Nichter (Auditor's Office)
- ☐ Dean Sparks (CSB)
- ☐ John Trunk (MRDD)
- ☐ John Zeitler (OMB)



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Purchasing Sub Team Members

- ☐ Tracy Berry
- ☐ Sandy Castellese
- ☐ Dennis Cole
- ☐ Lynn DiPierro
- ☐ Sharon Drewes
- ☐ Allison Duncan
- ☐ Tim Goyer
- ☐ Pat Heffren

Cathy Ivan
Jan Jump
Bridgette Kabat
Kevin Kennedy
Marty Limmer
Vickie Malinoski
Kelly Roberts
Gail Schloegl
Tom Sonde



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Accounts Payable Sub Team Members

- ☐ Lolita Antoine
- ☐ Tom Bartlett
- ☐ Tracy Berry
- ☐ Sandy Castellese
- ☐ Debbie Frost
- ☐ Pat Heffren
- ☐ Kevin Helminski
- ☐ Cathy Ivan
- ☐ Jan Jump

Bridgette Kabat
Gary Langenderfer
Vickie Malinoski
Diana Minor
Shelley McHaffie
Karen Ramsey
Kelly Roberts
Scott Smith
Tom Sonde
Martie Speelman



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Budget Sub Team Members

- | | |
|--|--|
| <input type="checkbox"/> Lolita Antoine | <input type="checkbox"/> Tom Nichter |
| <input type="checkbox"/> Tracy Berry | <input type="checkbox"/> Dave Polek |
| <input type="checkbox"/> Mark Drennen | <input type="checkbox"/> Kelly Roberts |
| <input type="checkbox"/> Allison Duncan | <input type="checkbox"/> Bob Rotowski |
| <input type="checkbox"/> Cathy Ivan | <input type="checkbox"/> Dave Sigler |
| <input type="checkbox"/> Kevin Helminski | <input type="checkbox"/> Scott Smith |
| <input type="checkbox"/> Bridgette Kabat | <input type="checkbox"/> Tom Sonde |
| <input type="checkbox"/> Sue Lyons | <input type="checkbox"/> Ron Weber |
| <input type="checkbox"/> Diana Minor | <input type="checkbox"/> John Zeitler |



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General Ledger Sub Team Members

- ☐ Lolita Antoine
- ☐ Tracy Berry
- ☐ Sandy Castellese
- ☐ Lynn DiPierro
- ☐ Allison Duncan
- ☐ Leah Foley
- ☐ Gina Hughes

Bridgette Kabat
Tom Nichter
Dave Polek
Kelly Roberts
Greg Shank
Scott Smith
Tom Sonde