



GOVERNMENT FINANCE OFFICERS ASSOCIATION

(GFOA)

RESEARCH AND CONSULTING CENTER

Whitman County, Washington

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GFOA Supplemental Clarifications to Roles and
Responsibilities Report

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GFOA's Clarifications to Whitman County Roles and Responsibilities Assessment Report

GFOA is providing these comments and clarifications upon request from the Project Team, Commissioner Largent, and the Board of County Commissioners (BOCC) based on questions to GFOA's Roles and Responsibilities Report which was provided to Whitman County in July 2015. GFOA reviewed the comments and questions on the organizational chart drafted by Commissioner Michael Largent and provided our clarifications below. GFOA also provided a few comments (color highlights) to the draft organizational chart. GFOA categorized our feedback into different topic areas (i.e., General Clarifications and Information Services. GFOA feedback in the General Clarifications section are intended to provide overall general clarifications.

General Clarifications

1. **Business Rules.** "Business Rules" are business processes, procedures, and rules departments/organizations follow to perform tasks, transactions, and processes. Department Heads, Administrators, and Executives determine the Business Rules/Business Processes.
 - a. Financial polices drive the development and adherence to business rules and business processes. Before the County refines its financial system, it should identify its business rules and adjust, as appropriate, to best practices. GFOA has worked with the County in the requisition to check and time entry to payroll processes to help identify the County's current and future business rules.
2. **Configurations.** In the event departments cannot configure the system (e.g., make workflow changes and refine the system to reflect the County's new business processes), IT will update/configure the system based on the business rule identified by the department/organization.
 - a. Department Heads and Administrators determine the business processes (rules). IT, if departments cannot update the system, will update the system with the appropriate configuration.
 - b. Departments determine the processes and procedures and IT supports those decisions.
 - c. If department users do not have the technical training or skills, IT will provide that support.
3. **Overall IT Role.** The IT department's overall role is to support the entire organization, not drive and develop processes outside of IT. For example, finance related processes are not developed by IT.
4. **Finance System.** Accounting system, financial system, and New World Logos system should be interpreted as the same and are interchangeable. The New Worlds Logos system is the County's primary accounting and finance system.

Information Services Clarifications

1. **IT design systems.** IT does not "design and implement an IT system used to house accounting records" as illustrated in the Commissioner Largent's draft organizational chart. The New World Logos system is the accounting/finance system used at the County, not an information technology system.

- a. GFOA does not support this statement of “IT designs systems” as an IT role and has removed this role from the draft organizational chart under IT. See red highlighted cell in the organizational chart.
 - b. Departments involved with finance and accounting design the processes and procedures, not IT. IT can configure those processes in the system, if departments don’t have the technical expertise, but IT does not make the business process decisions.
 - c. IT supports the organization’s decisions and updates the system as requested by Department Heads and Administrators. This would be similar to accounting not configuring servers because that is not the department’s area of expertise. Accounting would identify how the system should be designed to meet the accounting function.
2. **Security Roles/Administer Permissions.** To clarify “administrative rights (permission)” to accounting system / New World Logos system” role, IT updates the system to reflect the security roles the business has determined. For example, if a Department Head wants a new user to have access to approve purchase orders, then IT will update the system to reflect that user’s role/security.
3. **Dashboard Configuration.** To clarify “IT supports New World Logos system through configuration of dashboards,” dashboards are visual reporting tools for users to customize user-specific information. Examples include: pending approvals, budget to actuals report, outstanding accounts receivable invoices, other key performance indicators. IT departments may create/update/configure dashboards if the end-users do not have the technical expertise to configure them. Often, IT will be involved at the initial setup (creating the initial dashboards based on individual user specifications). Again, departments determine their needs and IT updates the system as necessary.
4. **Data Extraction and Reporting.** The intention of IT’s role to “assist users with data extraction (reporting), if necessary” is to support users of the system in running reports and extracting data as needed. System users should have the skills and ability to run reports and extract data (e.g. standard reports, system queries, SSRS reports). In the event a user does not have the technical expertise or necessary training to run the report(s) or extract data, IT should provide that service and deliver the data extract/report. A couple things to keep in mind regarding data extraction and system reporting:
 - a. Data extracts and reports are necessary for finance related jobs. Running reporting and extracting data is a part of the job and should not be restricted, especially if direct reports/supervisors approve or if the end users have the skills in writing SQL queries.
 - b. Best practice is for end users to run reports and queries, not IT.
 - c. System data is public record. There no compelling reason to restrict a department user from obtaining the data, especially if it is necessary to perform his/her job.
5. **Security Roles.** Regarding clarification to “IT ensures functional leads or department users have access to the system (security user roles),” see clarification to #2 – Security Roles/Administrator Permissions. Again, IT updates the system to reflect the security roles the business area has determined. If appropriate approval is given by a user’s Department Head or Administrator, then IT should update the user’s role/security.

Audit Committee

The County should develop internal controls and financial policies prior to the creation of an Audit Committee. In short, the County needs financial policies and internal controls for the audit committee to review. GFOA will provide literature and “elected officials guides” for the BOCC, other elected officials, and the County to understand the role and effectiveness of audit committees.

Summary

There were consistent themes identified by the questions posed by County staff, BOCC, and Commissioner Largent, most notably: IT’s involvement with the design of the finance system and processes and IT’s overall role within the organization. To recap GFOA’s clarification to those questions, IT does not design the processes and procedures that will be configured in the County’s financial system (New World Logos), the business functional areas that own those processes design the processes.

As a general guideline, IT’s role is to support the entire organization’s systems to ensure they are stable and efficient, run on the County’s network and platform. The design of the functional processes that reside on the systems is the responsibility of the business areas/departments.