

**Appendix C: Finance Business Functions**

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## 1 Current High Level Financials Business Processes

Agency Finance Subject Matter Experts (SMEs) were provided with current financial business processes documentation compiled for the Quantifiable Business Case (QBC) - Business Operations Model published in July 2004. The SMEs were asked to review and update the business process flows to reflect the current state.

SMEs made some minor changes to the business process flows. The review also generated discussion of agency processes that occur outside what had been previously documented or at a more detailed level than had been previously documented.

The business process flows reviewed are:

- Purchasing,
- Accounts Payable,
- Accounts Receivable & Collections,
- General Ledger,
- Project and Grant Accounting,
- Fixed Assets (purchased and constructed),
- Treasury & Cash Management.

{Note: Inventory and Order Management were excluded from the QBC work}

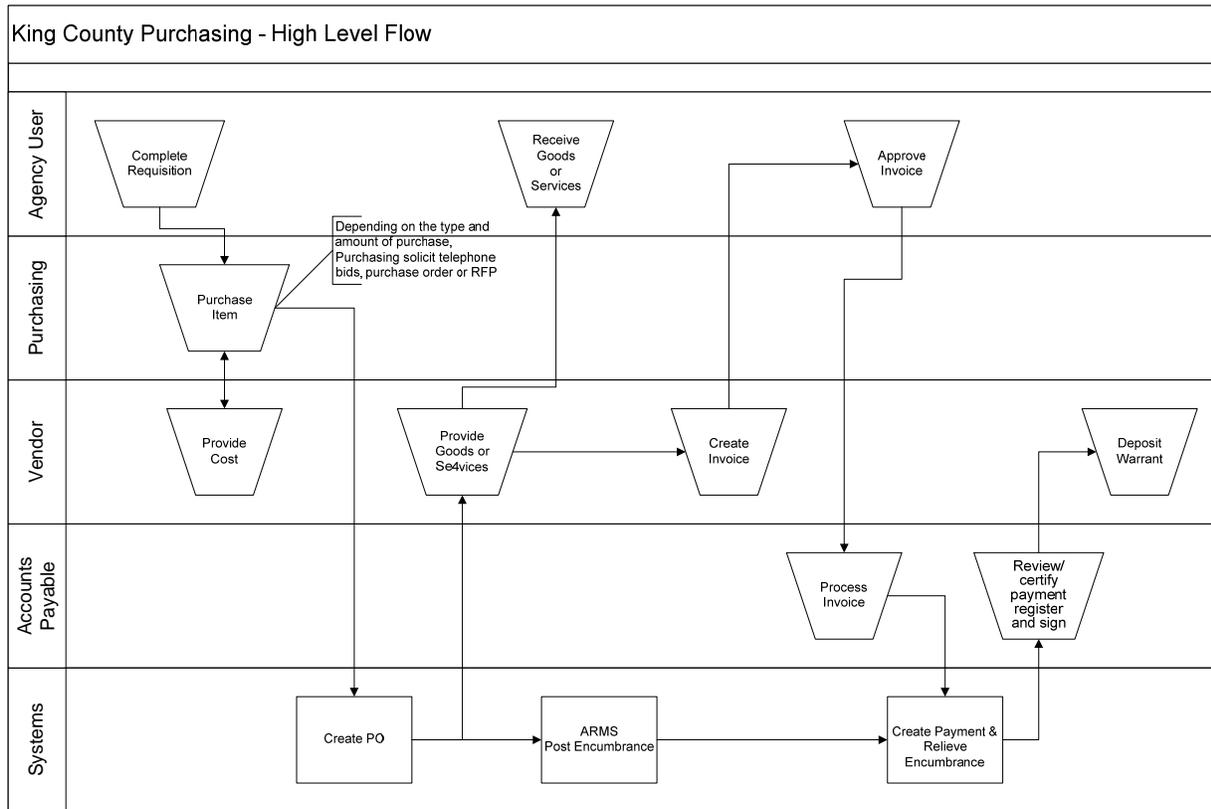
Shown below are definitions of the process, updated versions of the current process flows and a list of process inefficiencies identified in the QBC document.

### 1.1 Purchasing

#### 1.1.1 Process Description

Procure goods and services for the County in a way that maximizes value for the County's money in compliance with the Revised Code Washington and County code. Pass purchasing information to the payables process including establishing encumbrances.

1.1.2 Business Process Flow



1.1.3 Topics Identified in Process Flow Review

- IBIS requisition, approval, and receiving steps performed by agencies are not represented well in the process flow charts,
- ARMS agencies have “off line” order and approval steps,
- Some agencies have side systems to track orders and in some cases payment,
- Some agencies have a specific unit that does most of the buying.

1.1.4 Process Inefficiencies

- Purchasing processes and authority vary depending on the type of purchase and the amount,
- Unique purchasing processes create information gaps,
- Roads uses an internal tracking number for purchases made using blanket purchase orders (draw down); they match the purchase to the invoices to know who purchased the item (work/crew) and to determine project information before payment by the financial system,
- Roads agency also has a field order process that they use to track purchases of gravel and other materials for road projects and this process is partially automated and is integrated with the financial systems,
- Contracts and execution of contracts don’t always lead to creation of purchase orders in IBIS,
- Contract information may not have been set up in IBIS,

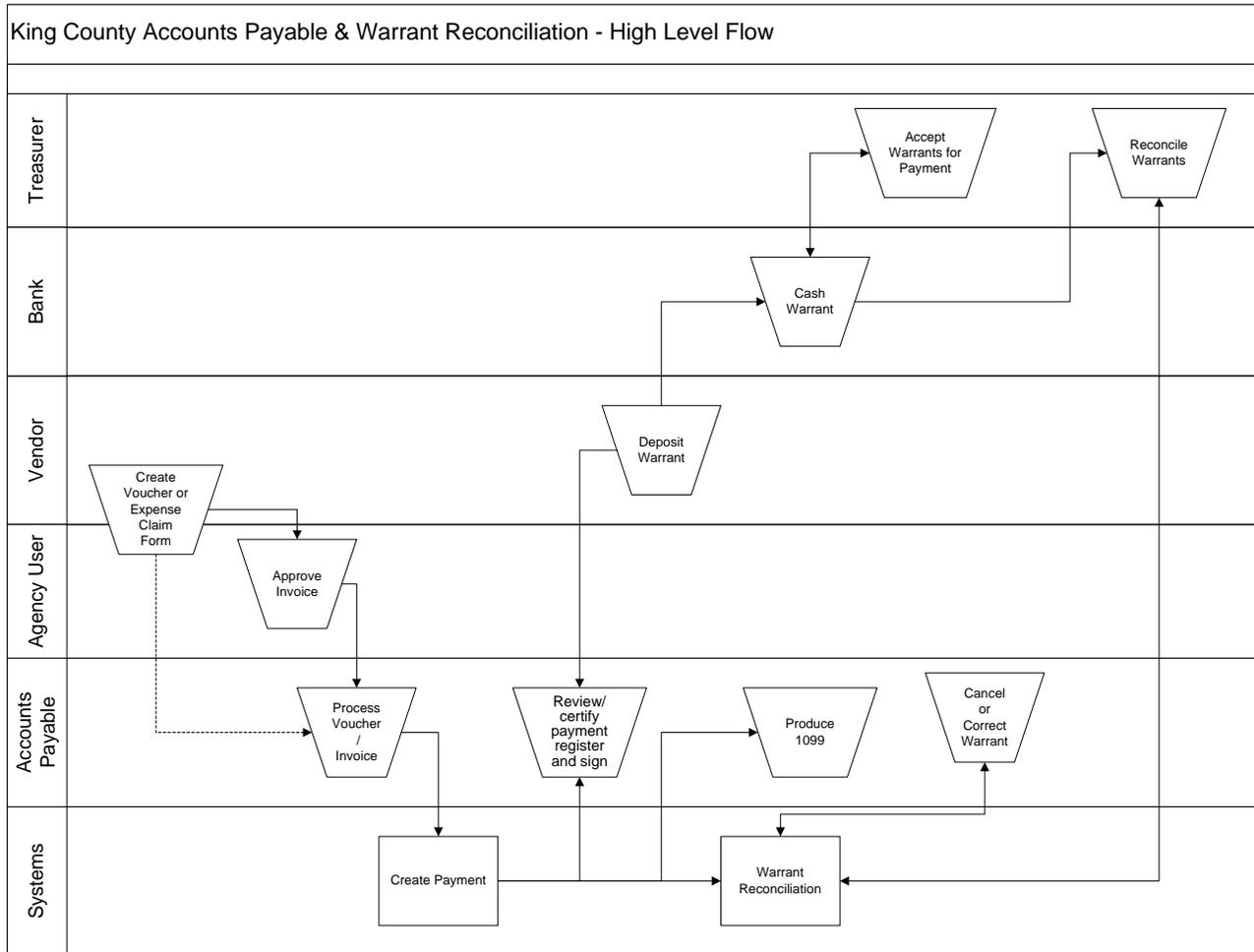
- There are two significantly different purchasing processes related to the legacy systems that support the process,
- The ADPICS system supports the procurement process for non-IBIS agencies; the system is fully available to central purchasing with some agencies having view only rights. The ADPICS/ARMS integration is manual.

## **1.2 Accounts Payable**

### **1.2.1 Process Description**

Accurately pay vendors in a timely manner and in compliance with County policies and procedures, state/federal laws and regulations, and generate financial transactions to post to the general ledger.

1.2.2 Business Process Flow



1.2.3 Process Inefficiencies

- Inconsistent processes for processing invoices. Some vendors are instructed to send invoices to the department purchasing the goods or services (ARMS) while others send the invoice to central accounts payable for processing (IBIS),
- Retention of invoice documents is inconsistent. Departments using the decentralized invoice process keep the original invoice or a copy and forward the invoice to central AP, who also files a copy,
- Some agencies have in-house construction contract management systems. These systems produce the payment voucher that must then be keyed into the payment system,
- Central accounts payable cannot see invoices that are in the agencies awaiting payment (ARMS). Vendors call Central AP for information,
- The ARMS payment process is labor intensive. Agency prepares paper voucher request forms. Form goes to central AP to be batched. Data entry enters vouchers into a data entry front end system that feeds ARMS,

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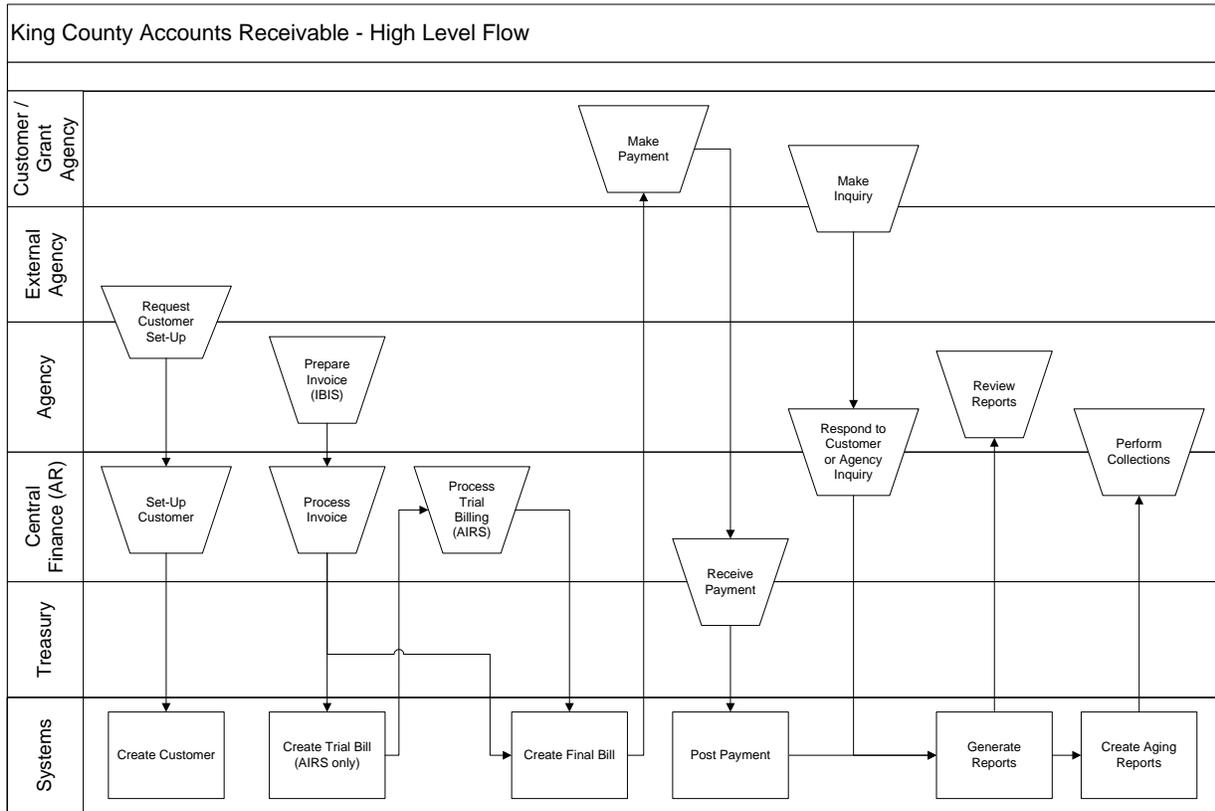
- ARMS payments with the same vendor and the same due date are combined – if special handling is needed (such as adding an insert) it must be indicated before payment is made. It is very hard to create separate payments. AP usually needs to hold all other payments for that vendor for one day to get through (re-assign due dates),
- The county does not have the ability to accept electronic invoices from the vendors,
- Invoice approval processes within the agencies can impact the timeliness of the payment,
- The need to code asset characteristics for purchased assets that must be posted to the fixed assets system can delay the payment,
- The system processes do not support efficient electronic payments to vendors that are integrated, in some cases payments are made completely outside the payables process,
- Manual and warrant cancellation warrants require significant manual processing and reconciliation,
- P-cards only available for use in a few agencies.

### 1.3 Accounts Receivable & Collections

#### 1.3.1 Process Description

Process billing, payment and adjustment transactions and manage customer accounts within a receivables sub-ledger that integrates with the general ledger.

**1.3.2 Business Process Flow**



**1.3.3 Topics Identified in Process Flow Review**

- Several agencies have their own systems to support billing and receivable tracking with financial transactions on the cash basis (posted to general ledger when payment received). In some cases, these systems also serve other purposes. For example, the Parks system tracks revenues by recreation program and facility,
- Some agencies have systems that gather information for billings and interface to AIRS for billing and payment tracking,
- Process flow does not reflect IBIS Capacity Charge billings.

**1.3.4 Process Inefficiencies**

- The county’s maintains two separate centralized Accounts Receivable Systems,
- ARMS agencies maintain a variety of side systems for managing billing information,
- There are no consistent accounts receivable and billing business processes (although, within each billing process there are consistent practices). Some agencies bill using their own systems, others use AIRS or IBIS,
- For interdepartmental billing, customer set up can be delayed waiting for account coding information from accounts being billed. Information is generally received via email or a phone call. AIRS cannot bill project costs collected before the customer set up; this is a big problem for Roads,

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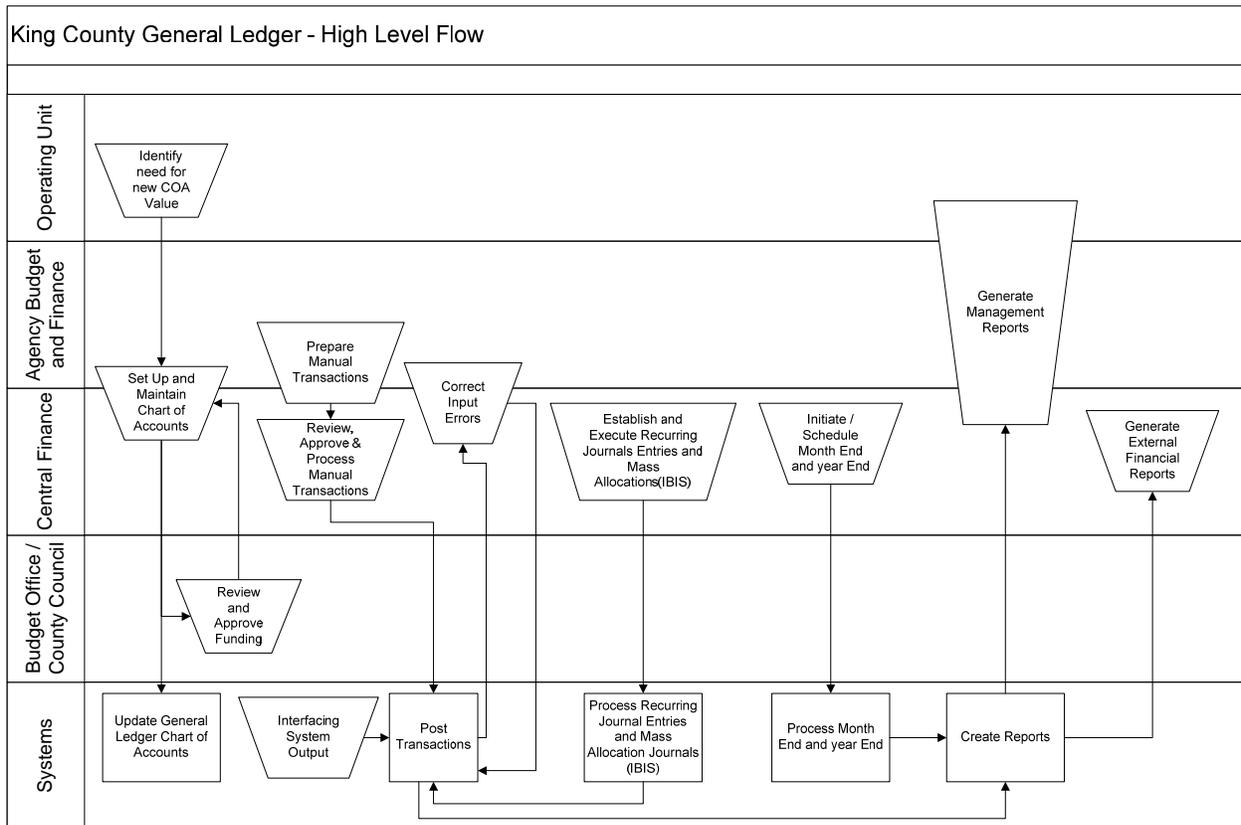
- Customer and billing information resides in the central A/R systems and is often duplicated in agency systems. Manual processes are used to move financial information to ARMS,
- There is redundant data entry for customer and billing information. Agencies use different forms and terminology. Some terms have different meanings depending on the agency, increasing the likelihood of data collection or input errors,
- Customers may send a single check for payment of multiple bills from separate agencies. These are difficult to process,
- IBIS does not have the ability to print past due amounts on invoices and does not generate statements showing past due amounts. This is problematic, especially for Capacity Charge Billing,
- AIRS invoices may be sent back to agencies to be matched to supporting billing detail reports. Assembling these bills is a manual, time-consuming process. For example, telephone billing has hundreds of customers with multiple invoices. Invoice preparation requires three full time equivalents (FTEs)m
- The county does not have the ability to generate electronic invoices or to receive electronic payments directly into the receivable system,
- AIRS does not have the ability to reprint invoices, the required information is not retained,
- AIRS does not contain all the information customers would like to see on their bills,
- AIRS adjustments are done through a batch process, the entire invoice must be adjusted. Adjustment amounts must be manually calculated,
- Payments from payment services (for example, pay by phone or on-line bill payment services) must be processed manually. The paying agent (usually a bank) does not send remittance advices,
- Accounts Payable and Accounts Receivable information is not integrated,
- For Capacity Charge billing, all customer invoices are created when the account is set up. Any changes to the customer billing information require all bills to be deleted and recreated. When Capacity Charge customers pay off their entire bill early, all future dated invoices must be deleted,
- AIRS can only accept one payment per invoice,
- Each Accounts Receivable system has a separate cash desk. For AIRS, the cash desk is located in Accounts Receivable. For IBIS, the cash desk is located in Treasury,
- There is no single source for Accounts Receivable and Billing information. Customers may need to make multiple calls within county to get desired information on county issued invoices,
- There is no consistency in bill retention; it may be difficult to locate the original bill,
- All AIRS reports are paper; agencies would like information in an electronic format,
- Current invoice formats do not meet agency needs. Agencies would like more formatting options to provide better information to customers,
- The county does not use the dunning letter capabilities in the IBIS system.

## 1.4 General Ledger

### 1.4.1 Process Description

The General Ledger serves as a summarization and classification of financial transactions from all sources. These transactions, called journals, may represent actual, budget and encumbrance amounts. A chart of accounts is used to classify transactions within operating structure organization and accounting classifications.

### 1.4.2 Business Process Flow



### 1.4.3 Process Inefficiencies:

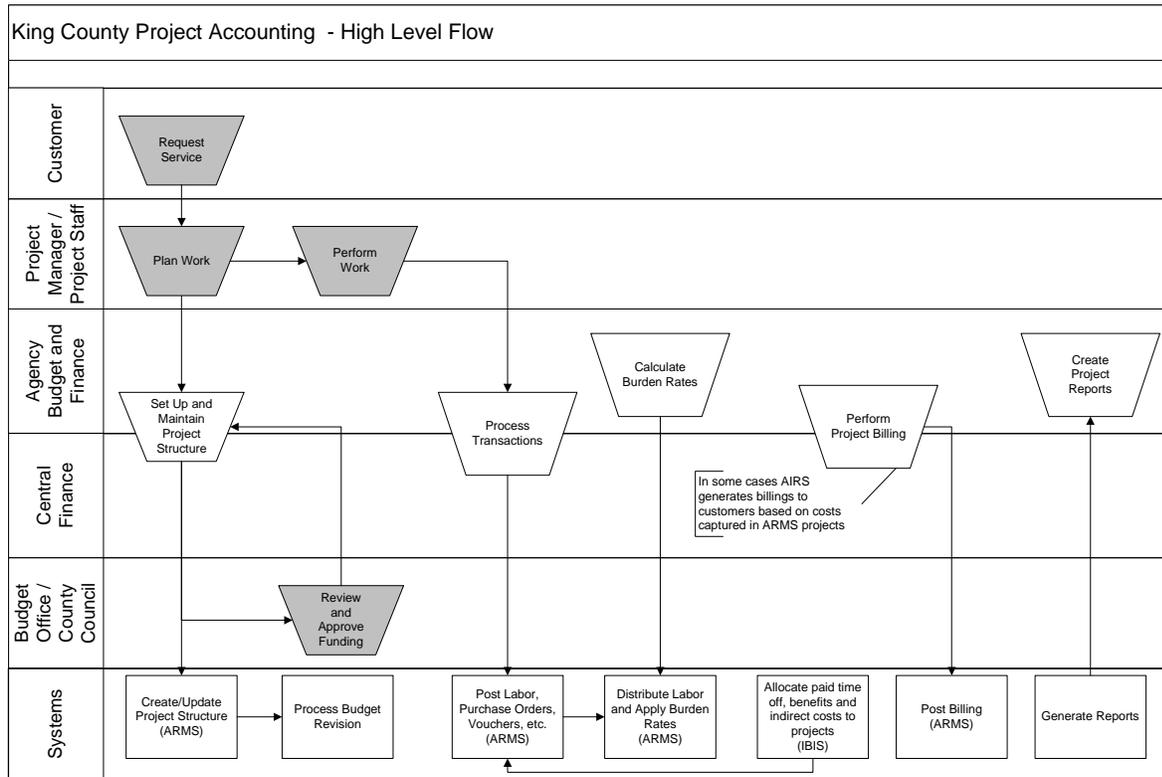
- Maintaining two financial systems (ARMS and IBIS) results in additional work spent maintaining interfaces, reconciling data, and reporting countywide information,
- ARMS transactions and updates to coding values can take days due to the use of manual transaction documents that need to be routed and data entered,
- Management reporting is problematic. Business Objects reports must be reconciled back to IBIS ledger totals to ensure reported amounts are correct,
- Project managers re-key report information into Excel,
- IBIS provides many canned reports ,but some are outdated,
- Changes to ARMS reports require programmer or computer operator intervention. There are severe limitations on reporting countywide information due to having two separate financial systems,
- External financial reporting is done primarily through the ARMS system. IBIS data is re-keyed into ARMS in summary format to produce financial statements,
- State BARS reporting is difficult; a crosswalk is used to translate ARMS data into BARS codes.

## 1.5 Project & Grant Accounting

### 1.5.1 Process Description

Project Accounting accumulates and reports detailed cost information by work breakdown structure for county projects and grants, including: multi-year, construction projects (capital projects); on-going program related activities (operating projects); and grant funded activities.

1.5.2 Business Process Flow



1.5.3 Topics Identified in Process Flow Review

- Projects - The use of work authorizations to accomplish internal and external billings is not clearly documented in process flows,
- Projects - Additional information about projects is captured in side systems to meet reporting requirements,
- Projects - Some agencies use front end systems to capture labor distribution time entry for project accounting,
- Grants - Not previously documented with process flows,
- Grants - Many ARMS agencies currently use projects to track grant related activities,
- Grants - IBIS has a separate grant identification coding field.

1.5.4 Process Inefficiencies

- Some project information such as location, comments and project manager is tracked in sub-systems,
- The county has three different methods for distributing labor costs. IBIS distributes actual labor and overhead costs through a mass allocation. ARMS uses burden rates to distribute overhead. Public Health uses a custom process in ARMS for projects and grants,

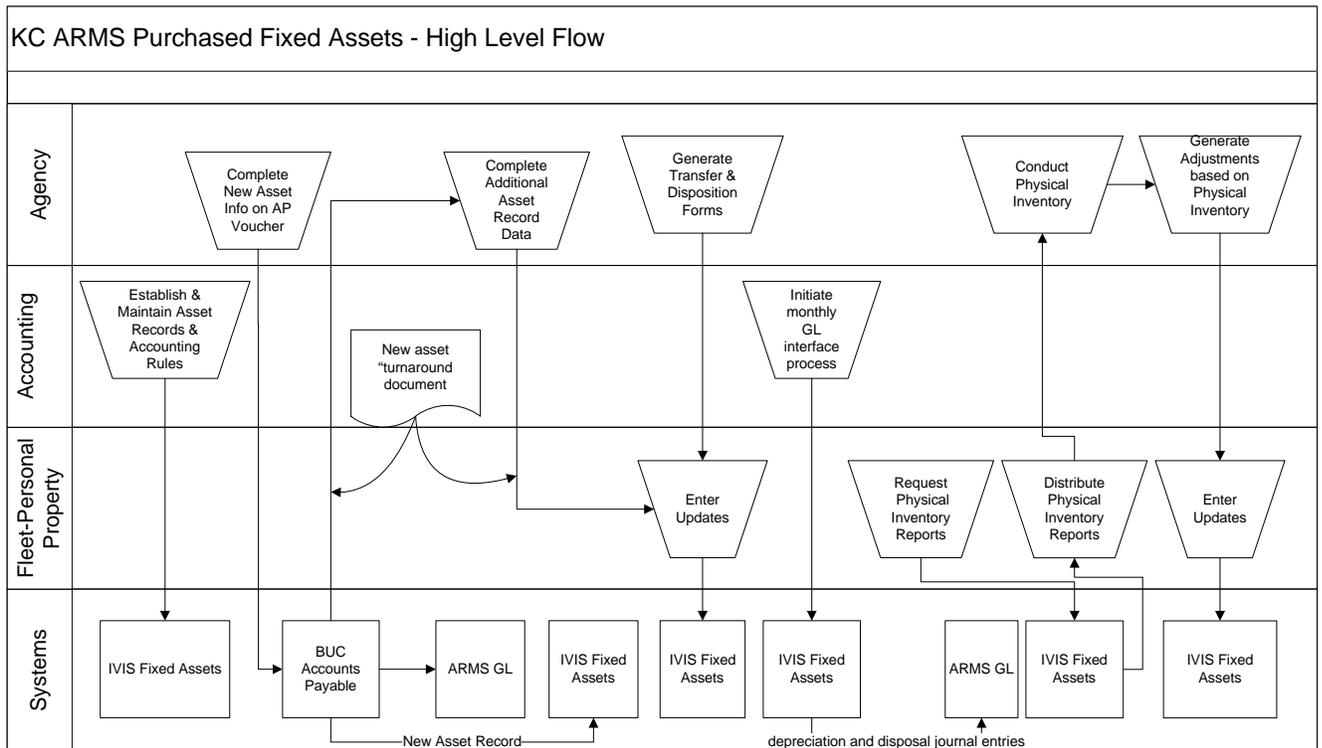
- Work authorizations used for project billing are complicated. It is difficult to correct errors. Year-end and month end processing is complex. It is difficult to perform billing between ARMS and IBIS agencies. Error correction is difficult. ARMS creates summary bills only, many agencies manually attach detail documentation (paper reports) to the summary bill,
- Agencies keep detailed records for grants outside of ARMS and IBIS due to the detail that needs to be tracked (includes tracking statistical information, CFDA numbers, etc.). These side systems need to reconcile with books of record,
- Agencies prepare manual bills for grants,
- Accounting practices for grants differ by agency.

## 1.6 Fixed Assets

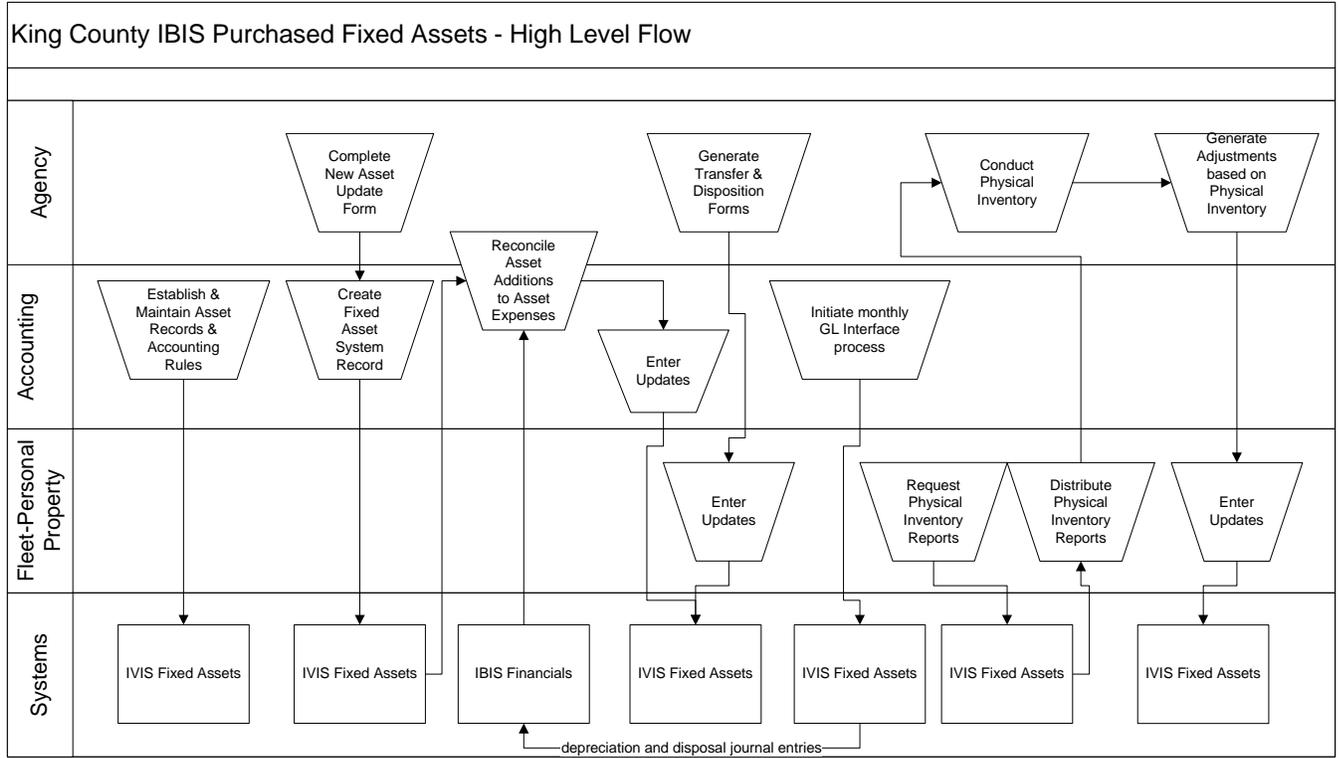
### 1.6.1 Process Description

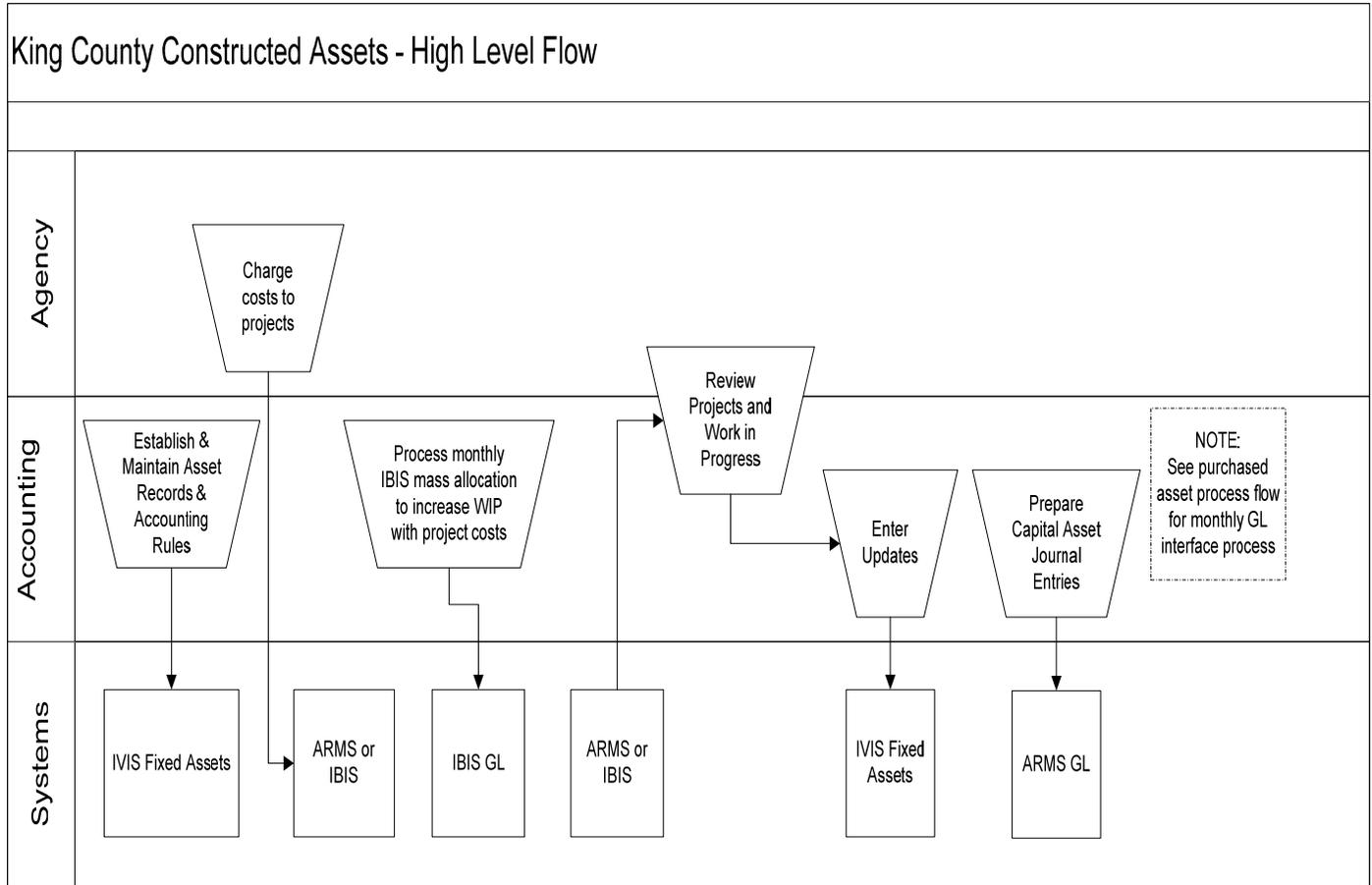
Captures the cost of purchased and constructed assets, serves as a subsidiary ledger to the general ledger; maintains asset record details, generates depreciation entries for general ledger and supports annual personal property physical inventory.

### 1.6.2 Business Process Flow



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### 1.6.3 Process Inefficiencies

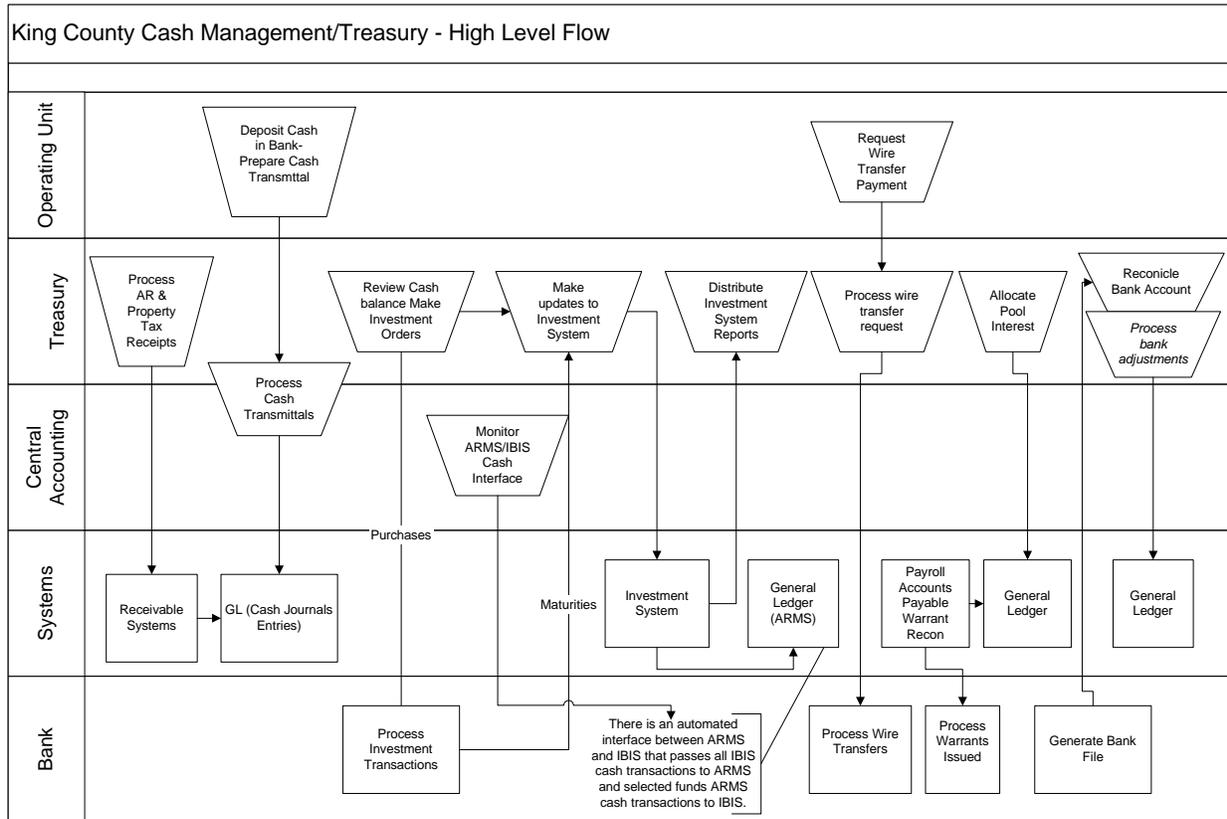
- The county’s current asset capitalization threshold is \$1,000,
- There is no integration between fixed assets (IVIS) and the IBIS system,
- There are no interfaces between ARMS and agency maintenance and work management systems (Faster, M3, Maximo, etc.). Asset information is manually entered into these systems. Agency systems do not maintain financial information. Assets are in these systems to record maintenance and usage information,
- Service fees and other charges related to asset disposition are not treated consistently,
- When an asset is traded for another asset, trade-in amounts are often not reported correctly. The trade-in amount should be treated as a disposition of the original asset,
- The county conducts a physical inventory of all assets each year beginning in October,
- The personal property physical inventory process takes 6 months to complete,
- Fixed asset tags include bar codes, bar code readers are not used in the inventory process,
- ARMS projects are manually reviewed to determine if they should have been capitalized,
- IVIS report writer is difficult to learn and not widely used,
- Fleet and Personnel Property would like asset statistical and activity reports such as data entry by user, number of new asset records, or data entry by transaction type.

## **1.7 Treasury & Cash Management**

### **1.7.1 Process Description**

Report and classify cash, debt and investment activity. Also manages investments for maximum return.

1.7.2 Business Process Flow



1.7.3 Topics Identified in Process Flow Review

- Agency cash handling steps not detailed in process flows, including manual cash receipt logs,
- Agency steps in debt issuance and management not reflected.

1.7.4 Process Inefficiencies

- The ARMS system is the county’s official record of all cash activity. Some cash is recorded in IBIS, but it is eventually posted to ARMS. There are many systems updating cash accounts,
- Treasury reconciles ARMS cash balances daily. Having two separate accounting systems creates problems for bank reconciliation; there is much effort and monitoring required,
- Cashiers maintain manual books; three-part reconciliation between ARMS, the bank and manual books is required for cash receipts.

## 2 Best Business Practices

In the business process sessions the High Level Business Plan (HLBP) consultants, CIBER Inc., provided a list of recommended best practices. The recommended business practices presented in the sessions are included in the following table:

<b>General Ledger</b>		
<b>Best Practice Detail</b>	<b>Software Function</b>	<b>Oracle Supports</b>
Financial statements available one day after close	Yes	Yes
All subsystems interfaced or integrated with general ledger	Yes	Yes
Standardized and enforced high materiality levels set for journal entries	No	
Cost allocations minimized and, when necessary, should be driven by automated routines	No	
Inter-agency charges estimated, then reconciled on a quarterly or annual basis	No	
Reconciliation and analysis of balance sheet accounts prepared quarterly, where not done automatically	No	
Common general ledger on single platform	Yes	Yes
Standard chart of accounts used organization-wide with common data definitions	Yes	Yes
Centralized account maintenance in place for centrally-defined fields	Yes	Yes
General ledger contains only summary-level financial information; supported by integrated subsystems and data warehouse	Yes	Yes
Centrally maintained, standard reports available online or distributed via intranet or internet	Yes	Yes
Integrate front-end controls into automated processes, utilizing exception reporting to reduce risk.	No	
Legal, statutory and/or management consolidation of funds automated	Yes	Yes
Implement quality assurance process for accuracy	No	
Standardized, organization-wide policies and procedures published, reviewed and updated regularly	No	
Balanced entries required for inter-agency transactions	Yes	Yes

<b>Purchasing</b>		
<b>Best Practice Detail</b>	<b>Software Function</b>	<b>Oracle Supports</b>
Elevate procurement from a tactical transaction management activity to a strategic source-to-pay initiative to drive compliance	No	Yes
Adopt complementary functionality or solutions to manage	No	Yes

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Purchasing		
Best Practice Detail	Software Function	Oracle Supports
and control a broader range of spending		
Leverage spending data for improved sourcing and compliance management	No	Yes
Simplify the procurement of commodity items and services	Yes	Yes
Establish alternate fast-track procurement processes for low-risk transactions	Yes	Yes
Clearly define and report cost, process, and performance metrics for measuring success	Yes	Yes
Knowledge of overall cost drivers; know the elements and ingredients that determine total cost of the purchasing process	No	Yes
Implement a buying plan to improve spending management	No	
Improve vendor management through a supplier performance management program	Yes	Yes
Work to optimize supplier relationships	No	Yes

Accounts Payables		
Best Practice Detail	Software Function	Oracle Supports
Use evaluated receipt settlement (ERS) with a two-way match of purchase order with receipt. This “invoiceless” process replaces three-way match.	Yes	Yes
Supplier invoices transmitted electronically either directly from vendor (or possibly from an internal department)	Yes	Yes
Use low cost electronic methods, such as procurement card and electronic funds transfers, rather than paper checks, to settle payments	Yes	Yes
Automate recurring payments	Yes	Yes
Manage purchasing through payables as an end-to-end process with a single process owner accountable for the results of the process, common goals and objectives, and performance targets and metrics	Yes	Yes
Implement supplier self-service for standard inquiries via web-based inquiry tools	Yes	Yes
Automate workflow of electronic or imaged invoices	Yes	Yes
Centrally maintain a single instance of the enterprise-wide supplier master file	Yes	Yes
Allow suppliers to pick and choose invoices via supplier portal to be paid prior to due date for a discount off of the price	Yes	Yes

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Accounts Payables		
Best Practice Detail	Software Function	Oracle Supports
Use imaging technology for document storage and retrieval	Yes	Yes
Automatically account for Purchasing Card transactions upstream of the GL interface by deriving accounting from suppliers' MCC/SIC codes, PCard default codes, or revision by cardholders within their reconciliation process	Yes	Yes
Deploy an online, web-enabled PCard reporting and program control solution	Yes	Yes
Manage sales and use tax compliance for Purchasing Card transactions based on well-defined policies and procedures	Yes	Yes
Establish formal 1099 reporting and compliance strategy for Purchasing Card transactions	Yes	Yes

Accounts Receivable		
Best Practice Detail	Software Function	Oracle Supports
Eliminate barriers to payment	Yes	Yes
Enhance automation of the remittance processing function	Yes	Yes
Implement a formal dispute management process	No	Yes
Address distressed and delinquent accounts with strategic proficiency	No	Yes
Mobilize collections staff through specialization, performance goals, and incentives.	No	Yes
Automate the remittance processing function	Yes	Yes
Maintain current customer credit ratings	Yes	Yes
Outsource the collections function	No	
Focus priority attention on distressed and delinquent accounts	No	Yes
Use imaging technology for document storage and retrieval	Yes	Yes

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Reporting		
Best Practice Detail	Software Function	Oracle Supports
Standard reporting is automatically generated and disseminated based upon standard or on-demand reporting cycles. Information is provided on both demand pull (allowing users to generate and print their own reports) and system push.	Yes	Yes
Ad Hoc reporting provides users with the capability to specify report parameters (i.e. time, data type) and drill down to transactional (source) systems and to submit and retrieve data electronically in place so that data is accessible for both finance and business unit analysts to perform analysis from the same set of information.	Yes	Yes
Clear roles and responsibilities are defined for analysts at all business levels and they should have access to available business performance information without extensive IT assistance.	No	
Centers of expertise developed around complex analytical techniques.	No	
Analysts use consistent extract tools and models across the various business units within the firm.	No	
Exception reporting is based on pre-defined tolerance levels and uses automatic identification of trends to provide event-driven reporting.	No	Yes
Analysis focused on both financial and non-financial performance analysis (financial, production/operations, external analysis, predictive).	No	Yes
Key Performance Indicators (KPIs) are derived from strategic objectives and developed for the enterprise, specific business units, departments, functional areas, and are used to track the progress of major initiatives. The Metric and KPI definitions and hierarchies are standardized and maintained centrally in the integrated architecture. Clearly defined business drivers and performance metrics link operational and financial performance.	No	Yes
Performance reporting and analysis is enabled through integrated information architecture (links budgets, forecasts, and actuals) that are used consistently throughout the organization.	No	Yes
Performance reporting process is supported through the automatic sourcing of all required data and information from operational, transactional, and external sources.	Yes	Yes
Performance reporting combines quantitative, graphical	Yes	Yes

Reporting		
Best Practice Detail	Software Function	Oracle Supports
and narrative views that interpret results and provides insight into decision making.		

### 3 Future Business Process Description:

After reviewing the current business processes, the HLBP focus moved to developing an understanding of what the business processes will be going forward in an environment supported by Oracle Financials applications (table of Oracle Applications with a brief description included in last section of this Appendix).

Sessions were held with Agency SMEs to present and discuss:

- Future business process flows,
- Oracle Financials applications demonstrations,
- Impacts, Risks, and Decisions related to implementing the new businesses processes,
- Improvement opportunities identified in the Quantifiable Business Case (QBC) - Business Operations Model published in July 2004,
- Oracle Financial applications desired to support the new business processes.

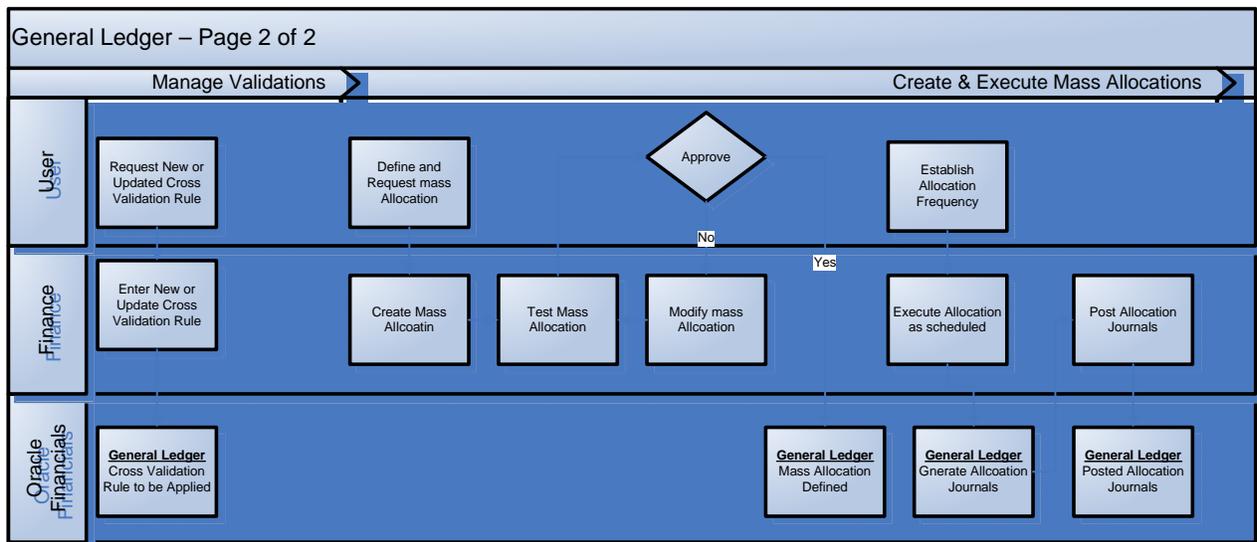
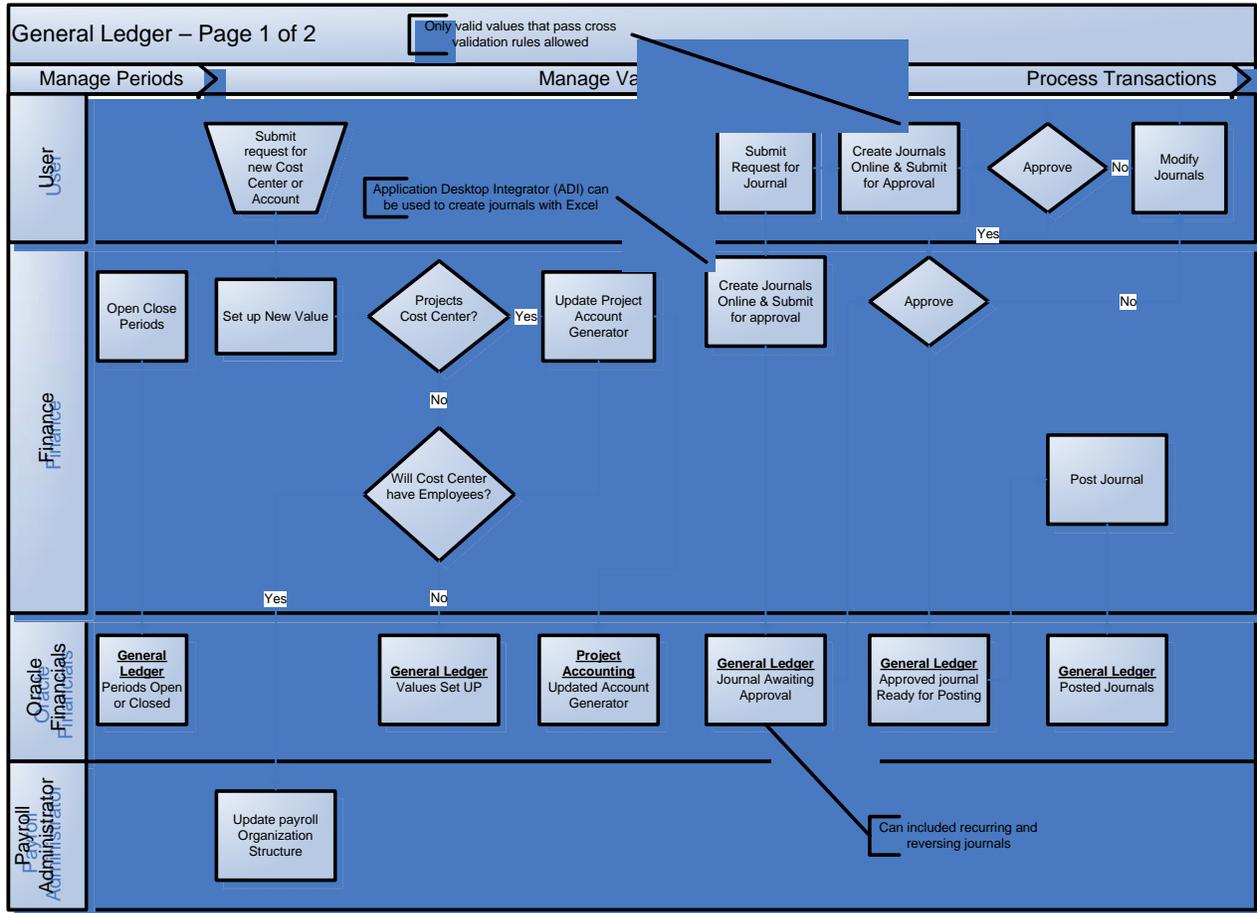
#### 3.1 Future Process Flows

The pages following have the future (“to be”) process flows as discussed in each of the sessions. The business processes are:

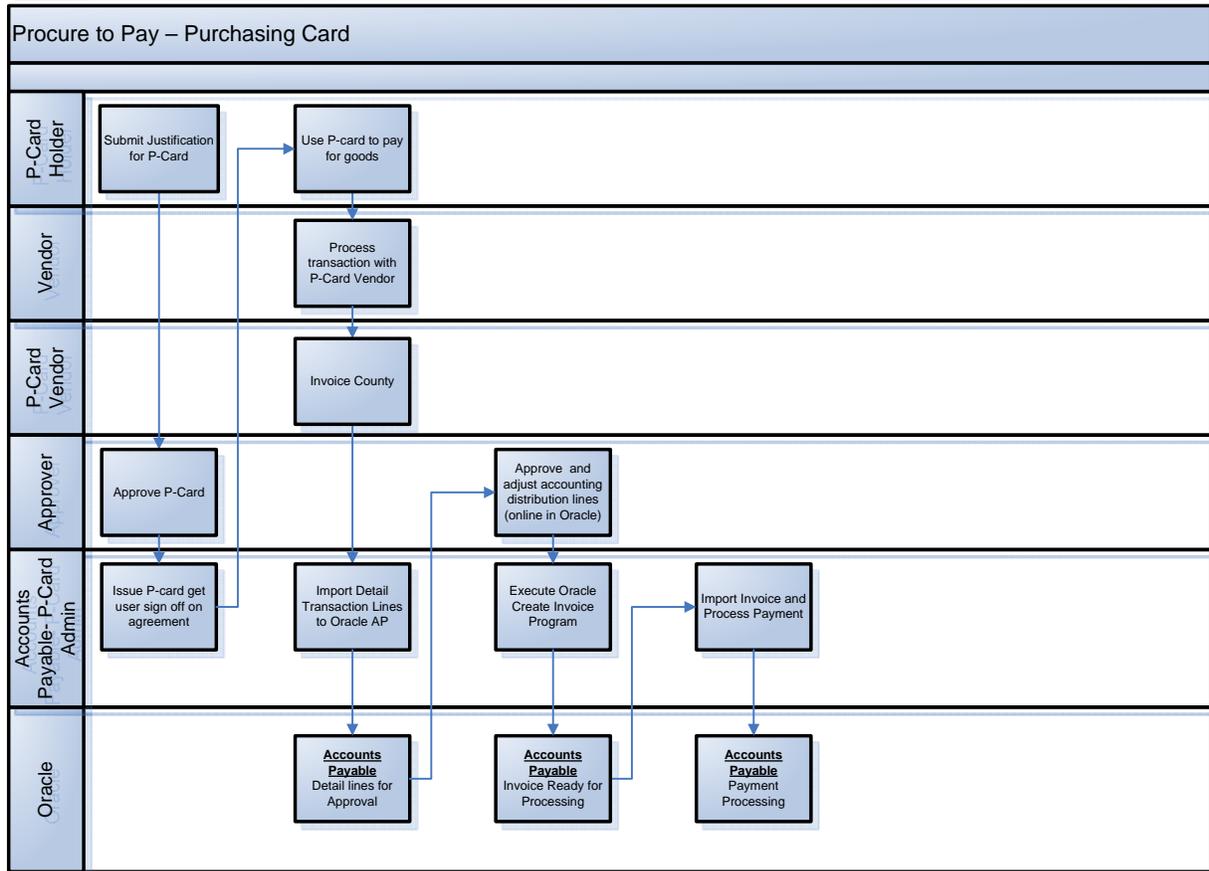
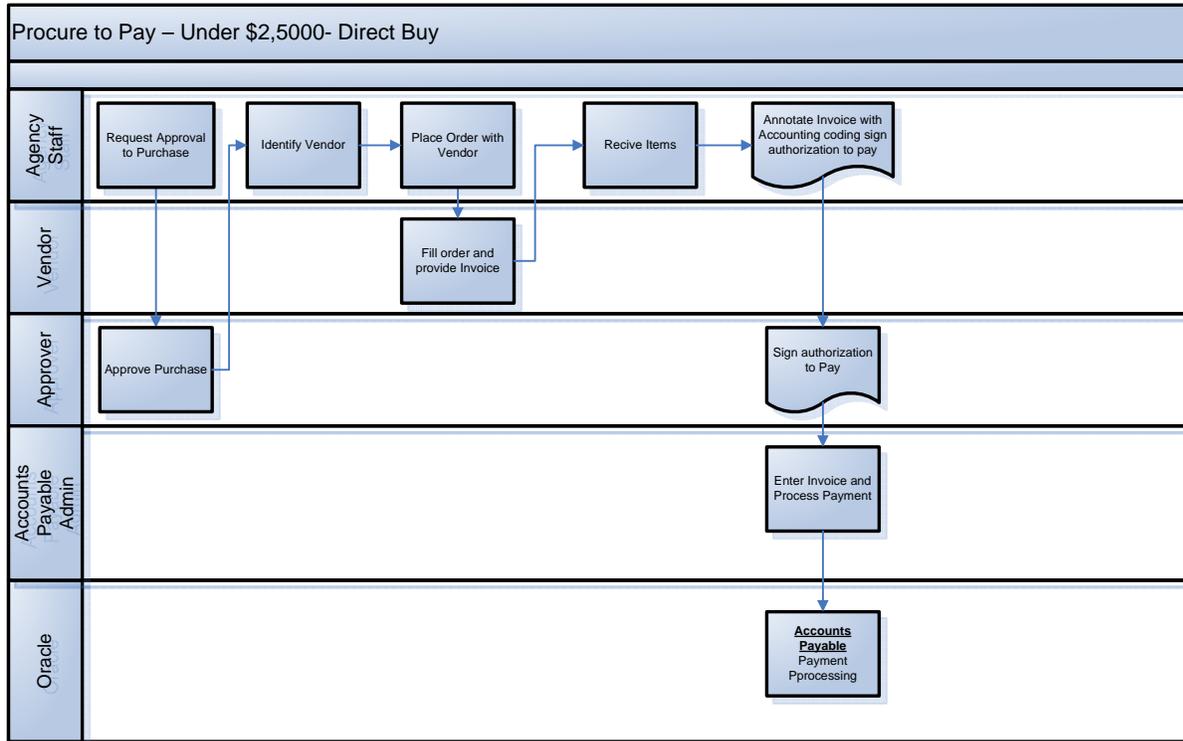
##### Financial Accounting & Reporting

- General Ledger,
- Procure to Pay (including inventory),
  - Direct Buy,
  - P-Card,
  - Three Quote,
  - Request for Proposal or Contract,
- Accounts Receivable & Collections,
  - Bill & Process Payments,
  - Manage Accounts,
- Cost Accounting,
- Project & Grant Accounting,
- Project & Grant Billing,
- Asset Accounting,
  - Purchased Assets,
  - Constructed Assets,
- Treasury & Cash Management.

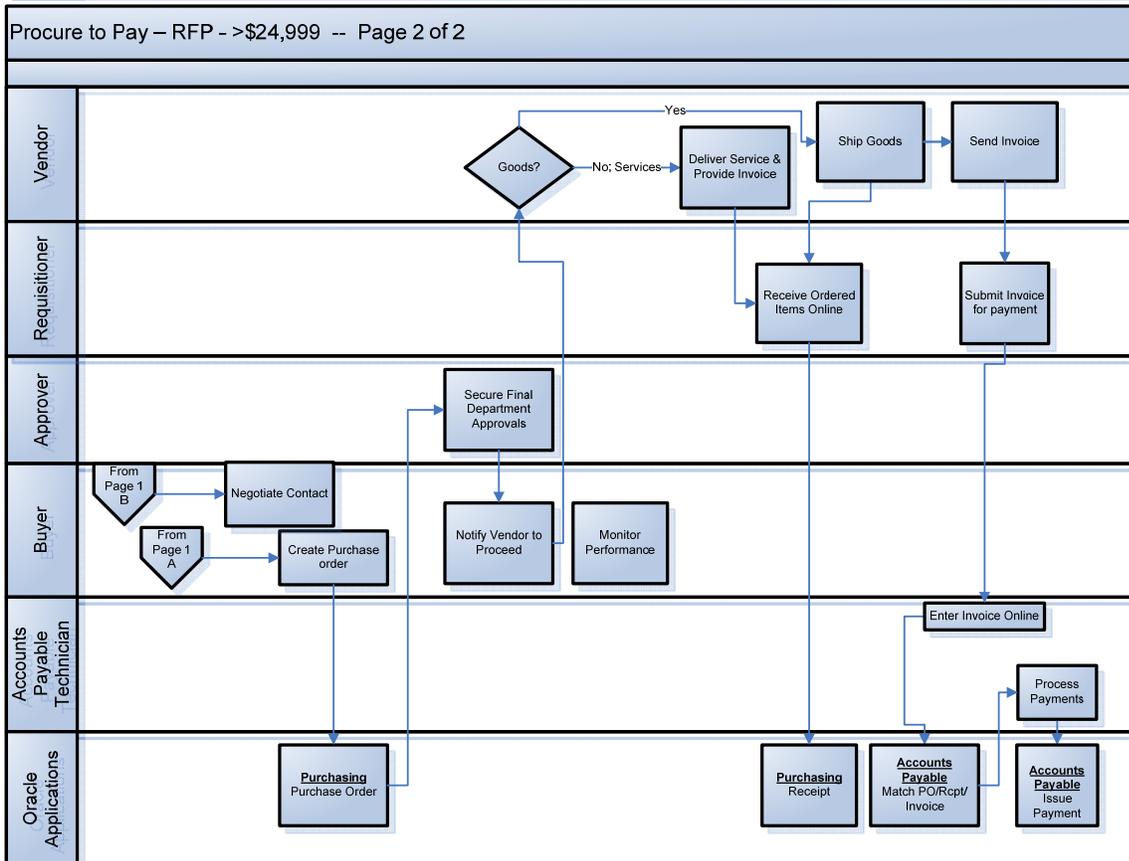
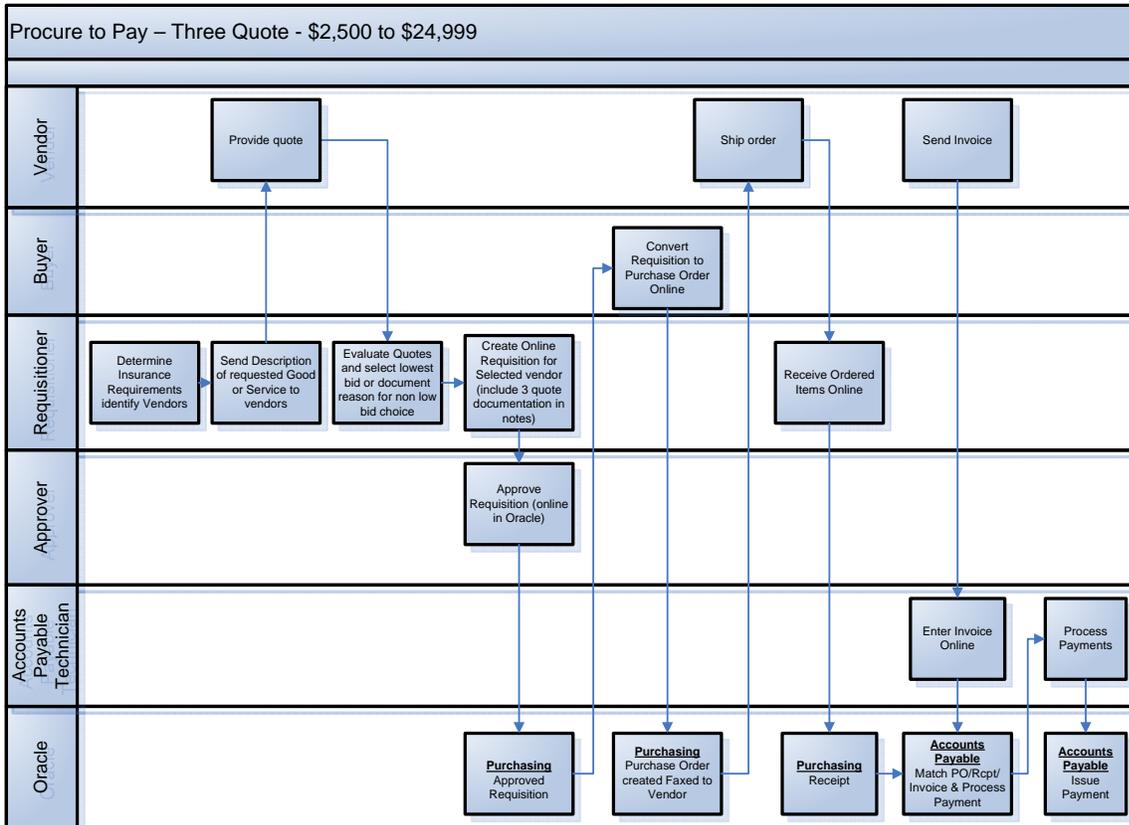
3.1.1 General Ledger



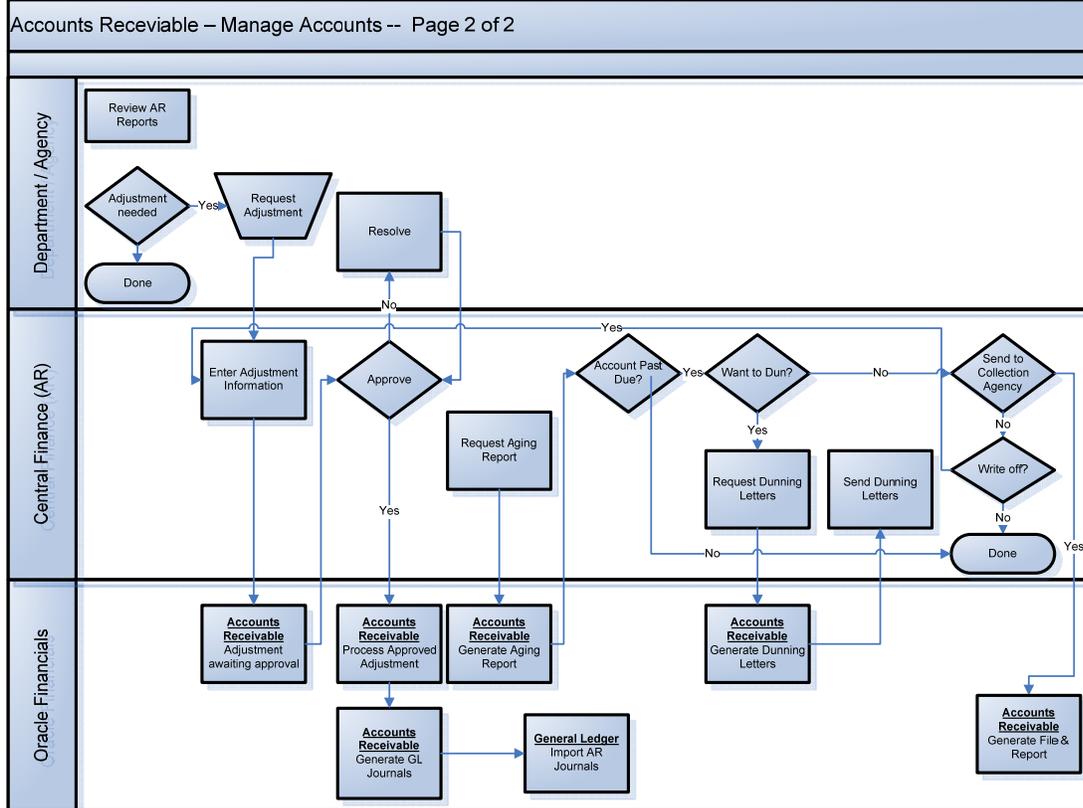
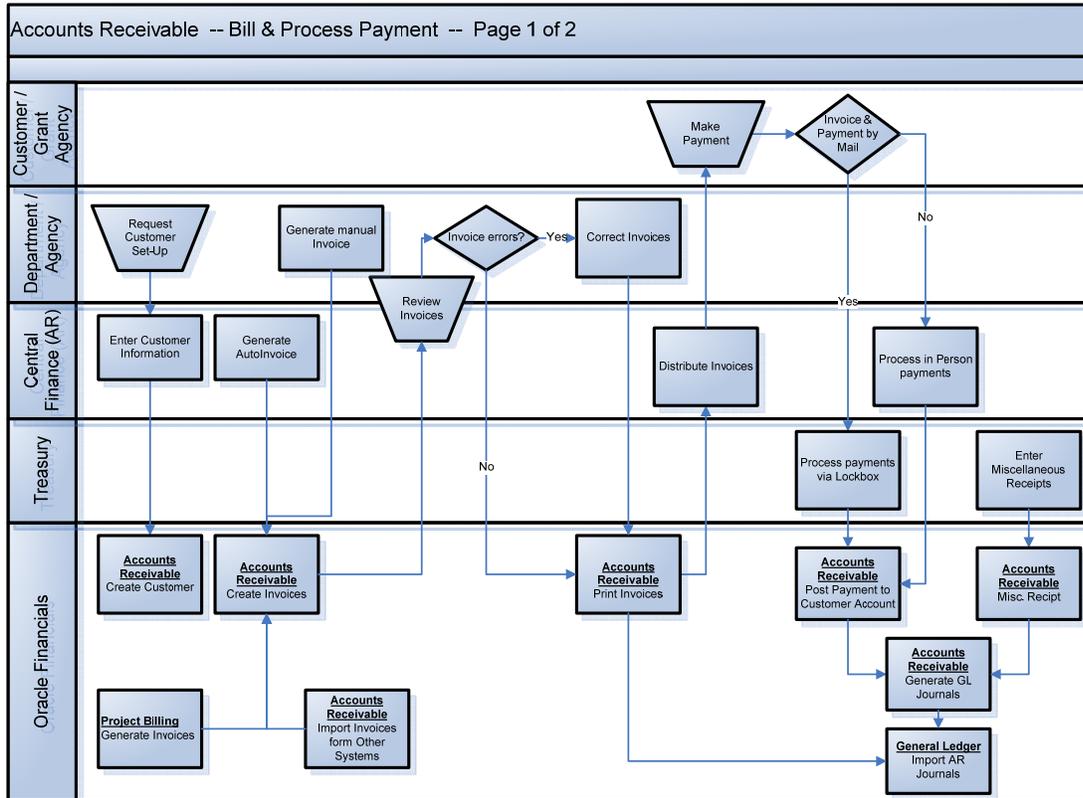
3.1.2 Procure to Pay



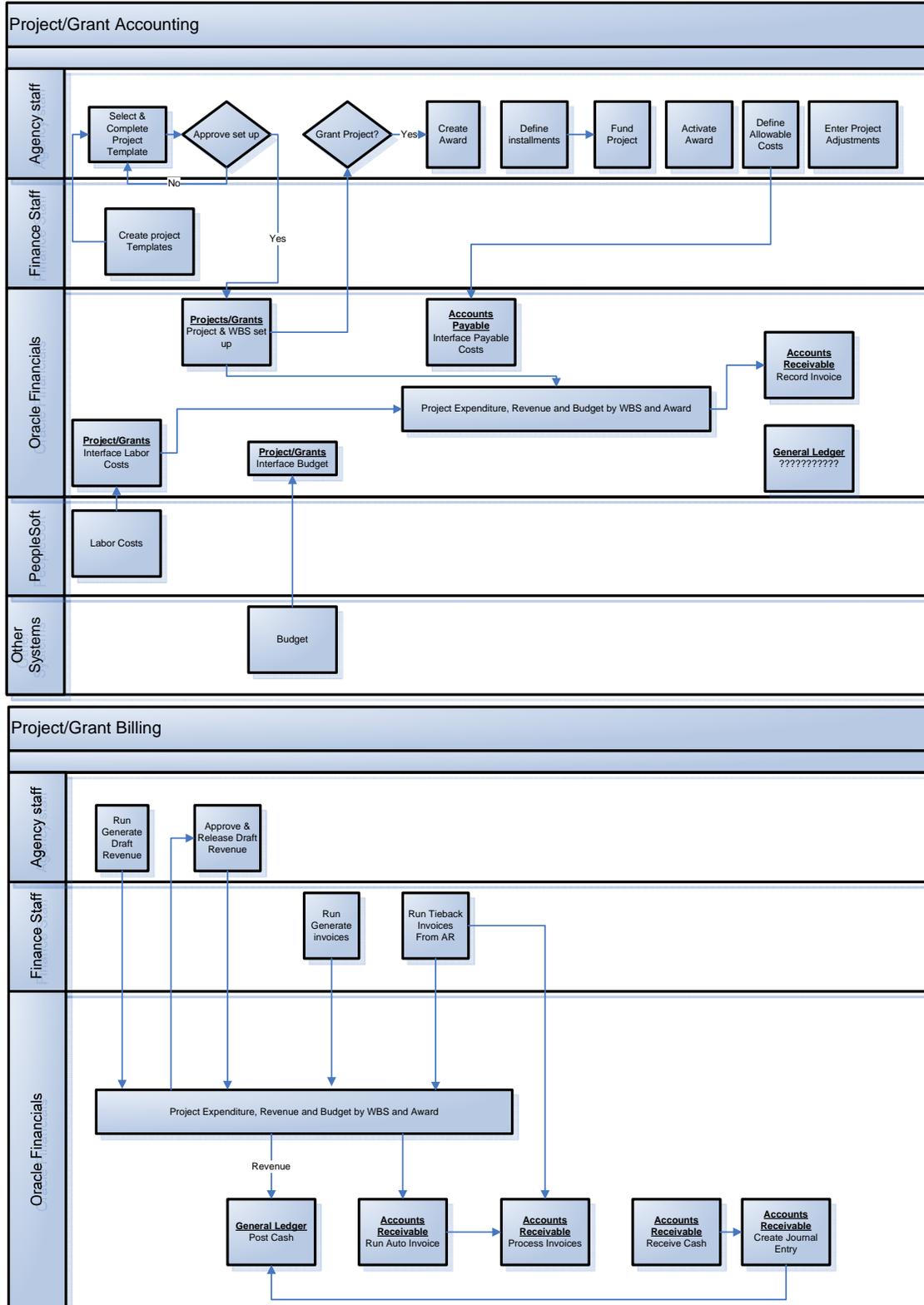
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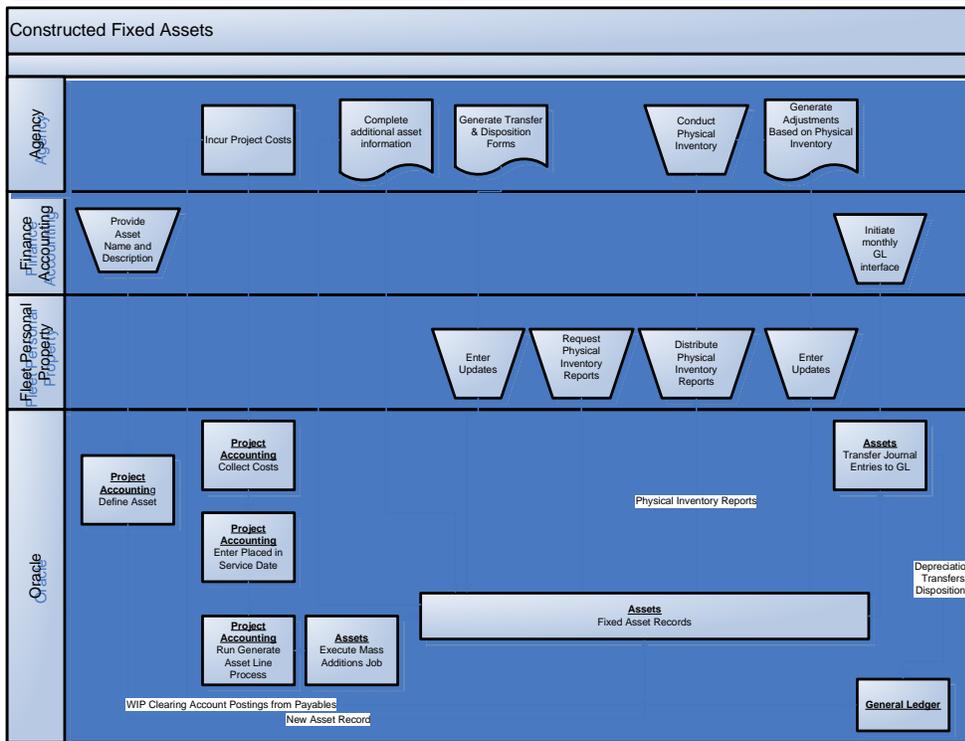
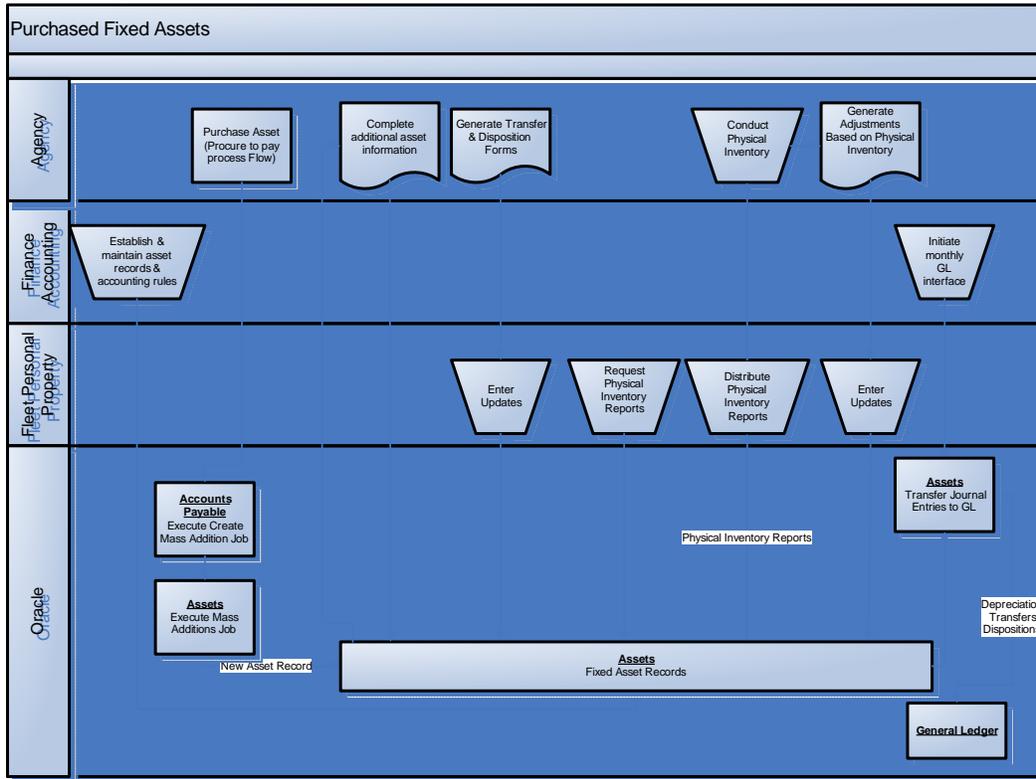
3.1.3 Accounts Receivable



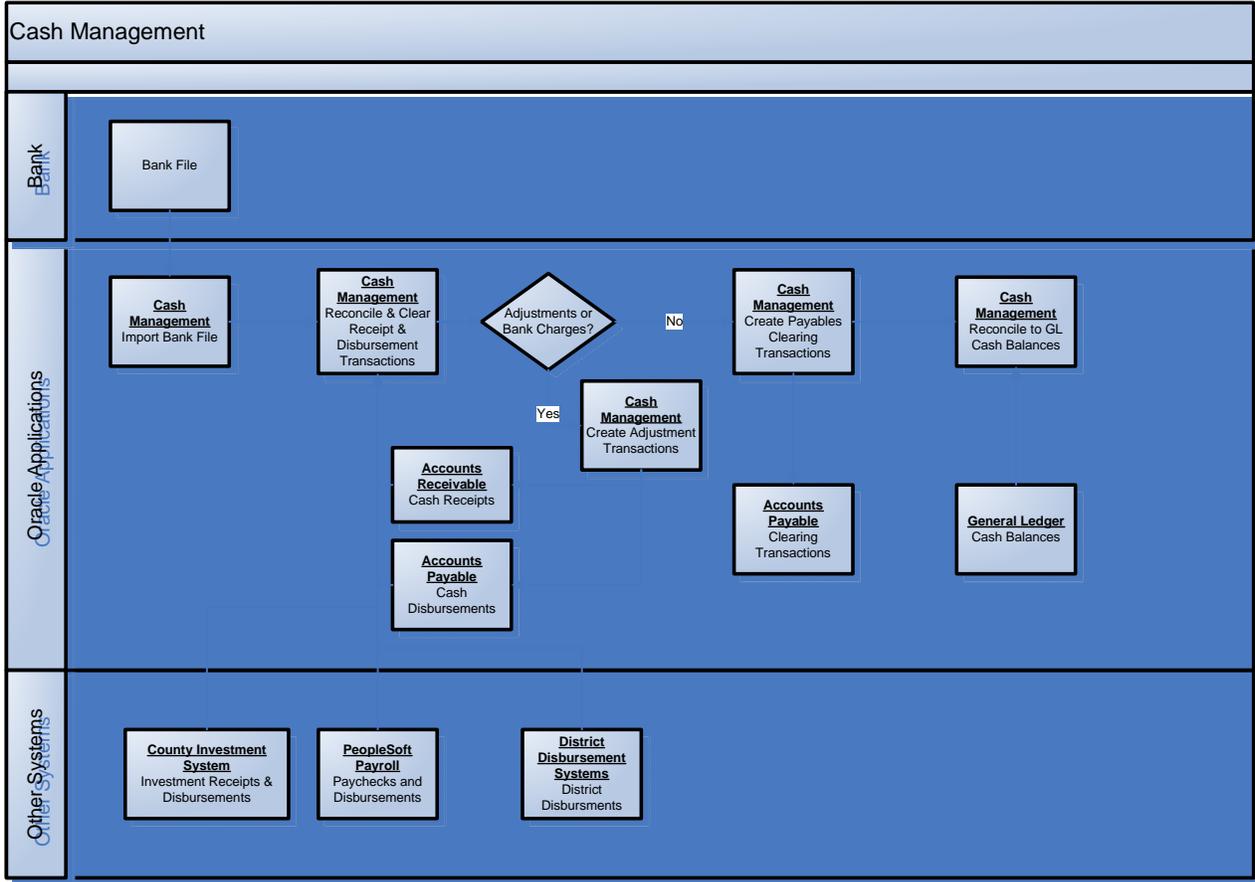
3.1.4 Project & Grant Accounting



3.1.5 Fixed Assets (purchased & constructed)



3.1.6 Treasury & Cash Management



## 3.2 Benefits, Impacts, Issues/Risks and Decisions

Agency SMEs were asked to validate and add to benefits, impacts and risks identified in the Quantifiable Business Case (QBC) - Business Operations Model published in July 2004. In addition, during the various sessions, decisions were made and additional decisions that need to be made were identified.

### 3.2.1 Benefits

- One source of financial information (no need to explain different numbers),
- Easier to change process,
- Better planning tools,
- Better interagency coordination,
- Easier to cross train staff,
- Better compliance with Federal (grant) requirements,
- Better tools to implement business rules,
- Potential for an agency to implement additional integrated functionality (subject to costs/benefits),
- Enhanced decision support, including online available budget balances, the ability to drill down to detail transactions, and ad-hoc queries,
- Provide more timely and accurate information by distributing the data entry function,
- Reduce financial reporting and decision support costs. Considerable time is spent consolidating data from multiple systems, maintaining crosswalks, and manually preparing reports,
- Simplify the audit process,
- Eliminate duplicate time entry by using time entry integrated with payroll, labor distribution, and project accounting,
- Eliminate agency maintained side systems (mostly spreadsheets and manual files that address the deficiencies in the two project accounting systems); allowing agencies to focus on strategic project management accounting activities rather than manual processes,
- General Ledger business processing efficiencies,
- Eliminate the ARMS/IBIS cash interface,
- Reduce purchasing costs by using iProcurement,
- Give buyers additional leverage when negotiating contracts using a single purchasing system,
- Improve purchasing efficiency with better information on purchasing by commodity,
- Negotiate better vendor pricing through electronic catalogs,
- Improve Accounts Payable efficiency,
- Reduce cost of direct voucher process (purchases under \$2,500) by implementing P-card program,
- Improve Accounts Receivable and collections efficiency,
- Identify collection problems more quickly and take appropriate action with more timely and accurate accounts receivable aging reports,

- Reduce grant management process costs; better grant management tools through grant accounting system in conjunction with central oversight and standard procedures,
- Reduce Fixed Asset audit exposure,
- Reduce Fixed Asset processing costs by increasing the capitalization threshold, particularly year-end physical inventory costs and time spent preparing requisitions and purchase orders for assets under \$2,500,
- Provide managers with direct access to current asset information throughout the year,
- Reduce annual Fixed Asset physical inventory costs with a “perpetual inventory” approach. Asset balances can be verified using random tests along with a periodic inventory done on a rotating basis (The GFOA recommends that each asset be accounted for at least once every five years).

### 3.2.2 Impacts

#### Both ARMS & IBIS

- Chart of Accounts changes,
- Bank reconciliation using system tools,
- Grant accounting functionality,
- Separate project module,
- Additional procurement functionality,
- Creation of a competency center to support the ERP application,
- Different internal billing process,
- Different month-end close timing,
- Interfacing system error reporting and correction process.

#### ARMS

- Move from paper based to online processes (including approvals),
- Periodic vendor supported version upgrades,
- Use of commodity code based purchasing,
- System based rules versus rules applied in manual steps,
- Expenditure approval at time of requisition rather than at payment request,
- Integration of procurement P-Card (currently only available on limited basis to IBIS agencies),
- iProcurement (currently available only to IBIS agencies),
- General Ledger as repository of summary information,
- Mass allocation functionality,
- Cash receipts recording in Accounts Receivable module.

#### IBIS

- Encumbrances,
- Integration of Payables and Projects with Fixed Assets.

### 3.2.3 Issues/Risks

Listed below are issues identified during the HLBP. The issues are categorized as Activity, Planning, Management and Scope as defined in the ABT program Issue Management Plan (see Appendix I for full definitions). No specific risks beyond already identified ABT program risks were identified.

Planning Issues – specific tasks to address these issues will be included in the High Level Business Design (HLBD) work plan.

- Assess the impact of project functionality limitations associated with implementing grants accounting; some cases may require system extensions to be developed to address key limited functionality,
- Fully develop (down to the t-account level) the processing of time entry and payroll with general ledger and project accounting,
- Understand and plan for alignment of HR information in the HR/Payroll system and the Financial System,
- Understand and fully document how operating projects can be accounted for in the project accounting module and be correctly reported in general ledger with special emphasis on budget monitoring,
- Design the structure for integrating payroll details (by individual) into summarized payroll transactions in general ledger.
- Need to address potential financial reporting impacts of moving agencies and departments currently using ARMS and MSA with a semi-monthly pay cycle to Oracle Financials and PeopleSoft HCM with a biweekly pay cycle,
- Need to consider integration with a yet to be identified budget system,
- Changing business processes may affect existing job descriptions and union contracts. Some process changes, such as distributing data entry to agencies, could require a realignment of resources and work approaches.
- Assure users that the plan includes adequate user training and responsive user support right after “go live”.

Management Issues – these issues may require management level discussion to resolve.

- Plan user access in such a way that the cost of user licenses does not adversely impact the efficiency opportunities,
- Plan and communicate the operation support model to ensure agencies are able to pay for ongoing support.

### 3.2.4 Decisions

- No new users of Order Management (currently Transit uses it for Bus Pass Sales and Warranty Repair Administration),
- County will have only one purchasing organization,
- No need to “deliver” reports to users, users can request reports as needed; except for Daily Business Intelligence Dashboards.

### 3.2.5 Decisions to be Made

As the ABT Program moves into the design phase many more decisions will need to be made including:

- Chart of Accounts – how many elements, what numbering scheme,
- Budgetary control – hard, advisory, what level,
- Centralized versus decentralized performance of specific tasks,
- Responsibilities – by role and organization,
- Encumbrance – at requisition or PO; encumber salaries,
- Reporting – which ad hoc reporting tool will be used and is a data warehouse part of the reporting solution.

### 3.3 Oracle Application Prioritization

SMEs were asked to rate each of the Oracle modules using criteria that included their assessment of organizational span (*Number of County agencies that will be direct users of the functionality*); the extent of efficiency improvement it would bring (*Eliminates side systems, eliminates process tasks, automates manual tasks*); and importance (*dollar volume, mandated requirement, agency specific priority*).

Here are the results of the rating exercise (1 Low to 5 High):

Business Process	Modules to Prioritize	Span	Efficiency	Importance	Total
Procure to Pay	Internet Expenses	5	5	5	15
Other	User Productivity Kit	5	5	5	15
General Ledger & Reporting	Daily Business Intelligence-Finance	5	5	4	14
Project & Cost Accounting	Project Costing	5	4	5	14
Procure to Pay	Service Procurement	4	5	5	14
Procure to Pay	Procurement Contracts	4	4	5	13
Project & Cost Accounting	Grant Accounting	5	4	4	13
Project & Cost Accounting	Daily Business Intelligence-Projects	4	4	5	13
Order to Cash	Project Billing	4	3	5	12
Project & Cost Accounting	Project Management	3	4	5	12
Procure to Pay	iSupplier Portal	4	4	4	12
Asset Management	iAssets	5	3	3	11
Procure to Pay	Daily Business Intelligence-Procurement	1	5	5	11
Other	Internal Controls Manager	3	3	5	11
Cash & Treasury Management	Cash Management	2	4	4	10
Order to Cash	iReceivables	2	3	4	9
Project & Cost Accounting	Project Contracts	3	3	3	9
Procure to Pay	Sourcing	2	3	3	8
Asset Management	Installed Asset Base	2	3	2	7

### 3.4 Improvement Opportunity Prioritization

In the improvement opportunities prioritization session, participants were given six high priority votes and 12 medium priority votes to allocate as they wished to each of the improvement opportunities. The results are:

Type/Business Process	Description	High	Med
High Payback	Implement electronic document imaging and management.	9	10
Accounts Payable	Establish a countywide process for receiving, vouchering, and processing invoices.	8	4
High Payback	Automate, integrate, and consolidate business processes.	9	1
General Ledger & Project Accounting	Distribute some data entry to agencies (new chart of accounts values and transactions). Provide for online editing and posting to eliminate delays caused by the current batch error correction process.	7	3
General	Improve reporting capabilities. Provide data in an electronic, downloadable	3	10
General	Shorten the month-end closing time frame. Month-end closing can take up to three weeks due to the PeopleSoft/IBIS payroll accrual. Published performance measures report average closing times at five to eight days; world-class finance organizations close their books in less than four days.	5	5
Purchasing	Automate approval process (workflow).	3	9
General	Automate transaction entry process with more fully integrated applications, online entry and edits, and electronic workflow. Eliminate data entry forms, turnaround documents, and other paper records that add no value to the business process.	5	4
Purchasing	Increase the use of P-cards.	3	7
Accounts Receivable & Collections	Provide the ability to integrate agency side-systems with a central accounts receivable and billing system to eliminate current duplicate data entries. Provide facilities to drill down from invoice amounts to detail transactions that make up the billed amount.	5	3
General Ledger & Project Accounting	Integrate timesheet and project accounting information for agencies that want more timely labor data (requires daily timesheet entry).	3	6
High Payback	Enhance the finance data warehouse.	5	1
General	Format with the ability to create standard reports and ad hoc queries. Distribute reports over the intranet.	2	7
Capital Asset Management	Increase capitalization threshold to \$5,000 for all tangible assets. Distribute responsibility for non-capitalized assets to agencies.	2	6

## Appendix C – Finance Business Functions

Type/Business Process	Description	High	Med
Purchasing	Automate manual processes related to purchase orders.	1	7
Accounts Receivable & Collections	Provide a more flexible central accounts receivable and billing system to eliminate the need for some agency side-systems. Provide additional options for invoice preparation and presentation including the ability to print past due amounts on invoices. Provide the ability to reprint invoices on demand.	3	3
Accounts Payable	Provide an automate approval process (workflow).	0	8
Accounts Payable	Resolve accounting and reporting issues related to P-cards purchases.	2	4
Accounts Receivable & Collections	Distribute data entry to agencies. Eliminate manual forms preparation and keyed data entry processes. Support decentralized customer and billing management and centralized payment processing and collections.	2	4
General	Store source documents electronically in a format that allows for rapid retrieval at Central Finance and agency locations (document imaging system).	1	5
High Payback	Implement E-Procurement.	3	0
General	Consolidate data and eliminate redundant processes by moving to a single financial system.	1	4
Purchasing	Provide online / electronic catalogs.	1	4
Inventory	Enhance inventory management capabilities through increased use of minimum / maximum inventory levels, reorder points, and vendor lead times.	2	2
High Payback	Implement capital asset management best practices.	1	3
General Ledger & Project Accounting	Improve tools used to determine labor burden rates and increase frequency of burden rate reviews and adjustments.	1	3
Purchasing	Establish a countywide, commodity-based purchasing process.	0	5
Capital Asset Management	Distribute fixed asset updates to agencies, with appropriate edit controls, to replace current forms-based process.	0	5
Capital Asset Management	Integrate agency asset systems with countywide fixed asset system for single source of asset data.	2	1
Accounts Receivable & Collections	Create a single point of entry for customer setup information at the countywide level. Agency customer needs are different and, in many cases,	0	5
Accounts Receivable & Collections	Allow project costs to be collected prior to complete customer setup. Provide the ability to bill past project costs collection before customer setup is complete.	1	3
Accounts Receivable & Collections	Move to a single countywide accounts receivable application to simplify and standardize business processes and provide more visibility to, and control of, total amounts owed to King County.	1	2

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Type/Business Process	Description	High	Med
Cash Management & Treasury	Develop standard agency bank account reconciliation procedures. Develop efficient method for central oversight of agency reconciliation.	1	2
General Ledger & Project Accounting	Distribute labor benefits and equipment usage after each payroll process rather than once per month.	1	1
General Ledger & Project Accounting	Improve integration between project billing and work authorization system(s).	1	1
General Ledger & Project Accounting	Eliminate reliance on spreadsheets for critical grant management functions such as billing and reporting.	1	1
Accounts Payable	Provide direct deposit (ACH) payment processes to reduce/eliminate wire transfers.	0	3
Capital Asset Management	Improve grant asset management capabilities so that grant funded assets have a single record in the fixed assets system.	0	3
Cash Mgmt & Treasury	Increase usage of electronic payment methods for customers such as EFT, debit cards, and credit cards.	0	3
General Ledger & Project Accounting	Integrate project billing with subsidiary systems to streamline billing preparation and mailing process.	0	2
Purchasing	Distribute data entry (with online edits).	0	2
Accounts Payable	Distribute data entry (with online edits).	0	2
Accounts Receivable & Collections	Consider accepting credit cards for some county payments. The customer would pay credit card processing fees.	0	2
Order Entry	Provide the ability to track warranty claims at the customer and contract level.	0	2
Order Entry	Implement electronic exchange of information with Transit vendors.	0	2
Warrant Reconciliation	Integrate warrant and source data to provide more reporting capabilities.	0	1
Capital Asset Management	Provide full integration between accounts payable and the fixed assets system, including integration when assets are purchased using a wire transfer.	0	1
Capital Asset Management	Implement automated physical inventory process using bar-coding technology.	0	1
Accounts Receivable & Collections	Enhance remittance processing capabilities to allow more flexibility for payment posting (e.g. support for one check paying multiple invoices, processing payments received without payment stubs, etc.). Provide electronic access to payments processed through remittance processing equipment.	0	1
Accounts Receivable & Collections	Provide a mechanism for timelier, more coordinated notification of bankruptcy proceedings.	0	1
Accounts Receivable & Collections	Provide cash flow forecasting tools to assist with grant management activities.	0	1

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Type/Business Process	Description	High	Med
Order Entry	Streamline process for creating vendor invoices, including invoices with a parts exchange component. Supporting parts exchange programs may allow the county to negotiate better contracts with Transit vendors.	0	1
Inventory	Enhance interface between agency maintenance management systems (MMS) and the central inventory system.	0	1
Inventory	Use Procurement Cards for some inventory purchases.	0	1
Purchasing	Create vendor pools for purchase of recurring goods and services.	0	0
Purchasing	Increase the use of technology to support purchasing history and purchase decision.	0	0
Capital Asset Management	Implement perpetual fixed assets inventory system and perform asset inventories on a rotating basis.	0	0
Capital Asset Management	Improve information and tools to support lease versus buy decision-making.	0	0
Capital Asset Management	Prepare for implementation of Asset Impairment Reporting in 2005.	0	0
Accounts Receivable & Collections	Using a shared customer record is not appropriate due to confidentiality, policy, and legal issues. There should be a mechanism for linking customer records when they represent the same individual or organization.	0	0
Accounts Receivable & Collections	Provide improved tracking of customer correspondence and communications history.	0	0
Accounts Receivable & Collections	Support electronic bill presentation and payment options.	0	0
Accounts Receivable & Collections	Provide the ability to integrate accounts payable and accounts receivable information to identify vendors with delinquent amounts owed to the county.	0	0
Cash Mgmt & Treasury	Simplify interfaces between systems, particularly those between Property Tax Billing and ARMS.	0	0
Cash Mgmt & Treasury	Automate remittance processing through the use of invoices that are more scannable.	0	0
Inventory	Allow agencies to make inventory purchases directly from the MMS which provides interfaces to the central purchasing application.	0	0

### 3.5 Oracle Financial Applications Listing

Business Process	Application	Application Description	Link to more Information
Financial Transaction Processing/Financial Reporting	General Ledger <b>IBIS Application</b>	<p>E-business Suite (EBS) Application</p> <p>Contains financial transaction organizational (fund, cost center) and accounting (asset, liability, equity, revenue, expenditure) classification data element and fiscal period definitions.</p> <p>Records summary transactions posted of details in other EBS applications.</p> <p>Primary source of external Financial Reporting and internal organizational management reporting (which can include budget tracking)</p> <p>Functionality includes:</p> <ul style="list-style-type: none"> <li>• Automatic balancing of interfund transactions using designated accounts</li> <li>• manual transactions with approval routing (workflow)</li> <li>• recurring entries</li> <li>• reversing entries</li> <li>• mass allocations</li> <li>• year end budget carryover</li> </ul>	<a href="#">Public Sector GL Data Sheet</a>
Financial Transaction Processing/Financial Reporting	Application Desktop Integrator <b>IBIS Application</b> - journal entry spreadsheet upload only	<p>E-business Suite (EBS) Application</p> <p>Web based Tool to:</p> <ul style="list-style-type: none"> <li>• upload journal entries using excel format</li> <li>• help with hierarchy structure management</li> <li>• create, modify or execute Financial Statement Generator (FSG) reports.</li> </ul>	

## Appendix C – Finance Business Functions

Business Process	Application	Application Description	Link to more Information
Financial Transaction Processing/Financial Reporting	Daily Business Intelligence-Financials	Dashboard type reporting of financial indicators including budget availability	<a href="#">Financials Daily Business Intelligence</a>
Financial Transaction Processing/Financial Reporting	Cash Management	E-business Suite (EBS) Application  Integrated with other EBS applications  Provides bank reconciliation and cash forecasting functionality	<a href="#">Cash Management Data Sheet</a>
Financial Transaction Processing/Financial Reporting	Internal Controls Manager	E-business Suite (EBS) Application  Supports documentation, testing and monitoring of EBS internal controls.	<a href="#">Internal Controls Manager Data Sheet</a>
Treasury Management	Treasury	E-business Suite (EBS) Application  Records investment transactions  Creates automated journal entries of all treasury cash flows  Has ‘in-house’ banking option that allows consolidated management of cash resources.  Investment position analysis tools	<a href="#">Treasury Data Sheet</a>
Asset Management	Assets	E-business Suite (EBS) Application  Integrated with other EBS applications (including project costing for constructed assets) Tracks capital assets and generates depreciation Include functionality to accommodate GASB34 asset rules	<a href="#">Assets Data Sheet</a>

## Appendix C – Finance Business Functions

Business Process	Application	Application Description	Link to more Information
Asset Management	Application Desktop Integrator	E-business Suite (EBS) Application  Provides ability to create asses and import physical inventory information using spreadsheets	
Asset Management	Installed Asset Base <i>Being considered by OIRM for tracking of IT assets</i>	Application that allows tracking of non-capital assets including service metrics  Integrates with purchasing, payables, inventory and fixed assets	<a href="#">Install Base Data Sheet</a>
Bill to Receipt	Receivables <b>IBIS Application</b>	E-business Suite (EBS) Application  Contains customer information Generates billing invoices Maintains detailed receivables records Point of entry for cash receipts Includes overdue account management tools including ageing reports and dunning letters	<a href="#">Receivables Data Sheet</a>
Bill to Receipt	Order Management <b>IBIS Application</b> - Transit uses for fare media and warranty work claims to bus manufacturers	Customer Relationship Management Solution-business Suite (EBS) Application  Manages customer order creation, fulfillment and integrates with receivables for billing	<a href="#">Order Management Data Sheet</a>
Inventory Management	Inventory <b>IBIS Application</b>	E-business Suite (EBS) Application  Detailed listing of on hand items to be issued in the performance of the business activities Includes tools for cycle counting and order point planning	<a href="#">Inventory Data Sheet</a>

## Appendix C – Finance Business Functions

Business Process	Application	Application Description	Link to more Information
Procure to Pay	Purchasing IBIS Application	<p>E-business Suite (EBS) Application - Part of Advanced Procurement applications suite</p> <p>Includes encumbrances</p> <p>Contains vendor information and commodity definitions</p> <p>Online requisition creation and approval routing</p> <p>Buyer tools to manage workload and convert requisitions to purchase orders</p> <p>Sourcing rules to automate purchase order creation</p>	<a href="#">Purchasing Data Sheet</a>
Procure to Pay	Services Procurement	<p>E-business Suite (EBS) Application - Part of Advanced procurement applications suite</p> <p>Tools to enhance management of services procurements, including:</p> <ul style="list-style-type: none"> <li>• Master agreements</li> <li>• Contingent (contract) worker tracking – integrates with Time &amp; labor to track contract usage by worker hour</li> </ul>	<a href="#">Services Procurement Data Sheet</a>
Procure to Pay	iProcurement IBIS Application	<p>E-business Suite (EBS) Application - Part of Advanced procurement applications suite</p> <p>Automated web-based requisitioning</p> <p>Includes full approval routing</p> <p>Can access supplier catalogs (either internally mainlined or supplier maintained)</p> <p>Integrates with purchasing to automatically create and issue orders</p>	<a href="#">iProcurement Data Sheet</a>

## Appendix C – Finance Business Functions

Business Process	Application	Application Description	Link to more Information
Procure to Pay	iSupplier Portal	<p>E-business Suite (EBS) Application - Part of Advanced procurement applications suite</p> <p>Online tool for collaboration with Suppliers</p> <p>Manages supplier initiated change requests</p> <p>Suppliers can access current information about blanket purchase agreements, complex work agreements or contracts and the related orders.</p>	<a href="#">iSupplier Portal Data Sheet</a>
Procure to Pay	Procurement Contracts	<p>E-business Suite (EBS) Application - Part of Advanced procurement applications suite</p> <p>Tools to help the process from authoring and negotiation through implementation, enforcement, evaluation and closeout, including:</p> <ul style="list-style-type: none"> <li>• Standard contract tem templates.</li> <li>• Online collaboration with vendors</li> <li>• Deliverable tracking system</li> </ul>	<a href="#">Procurement Contracts Data Sheet</a>
Procure to Pay	Sourcing	<p>E-business Suite (EBS) Application - Part of Advanced procurement applications suite</p> <p>Online collaboration and negotiation</p> <p>Online proposal evaluation tools, including multi-attribute weighted scoring and pricing.</p>	<a href="#">Sourcing Data Sheet</a>
Procure to Pay	Daily Business Intelligence-Procurement	<p>Dashboard type reporting of including:</p> <ul style="list-style-type: none"> <li>• Workload by buyer</li> <li>• Workload status</li> <li>• Key performance indicators</li> </ul>	<a href="#">Procurement Daily Business Intelligence Data Sheet</a>

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Business Process	Application	Application Description	Link to more Information
Procure to Pay	Internet Expenses	<p>E-business Suite (EBS) Application – part of travel &amp; expense management solution</p> <p>Online entry of expenses by employees, including:</p> <ul style="list-style-type: none"> <li>• Approval routing</li> <li>• Cash advance management</li> <li>• Detailed itemization of expenses</li> <li>• Summary reporting with drilldown to details</li> <li>• Tools for processing credit card (or p-card) transactions</li> </ul>	<a href="#">Internet Expenses Data Sheet</a>
Procure to Pay	Payables <b>IBIS Application</b>	<p>E-business Suite (EBS) Application</p> <p>Handles vendor payment processing</p> <p>Integrates with other EBS applications</p> <p>Support two way or three way match</p> <p>Supports printed or electronic remittances</p>	<a href="#">Payables Data Sheet</a>
Cost Accounting Projects/Grants	Project Costing	<p>E-business Suite (EBS) Application</p> <p>Integrated cost management solution for all projects and activities across the enterprise.</p> <p>Provides project managers with timely, detailed cost information to monitor project performance</p> <p>Cost capture by expenditure type and work breakdown structure</p> <p>Rules for application of burden charges to specific costs</p> <p>Integrates with fixes asset for capital asset construction projects</p>	<a href="#">Project Costing Data Sheet</a>

## Appendix C – Finance Business Functions

Business Process	Application	Application Description	Link to more Information
Cost Accounting Projects/Grants	Project Billing	E-business Suite (EBS) Application  Flexible billing methods to bill customer for project based costs  Creates invoices, including draft invoice review capabilities  Can bill other internal projects  Integrates with Receivables for customer payment processing	<a href="#">Project Billing Data Sheet</a>
Cost Accounting Projects/Grants	Grants Accounting	E-business Suite (EBS) Application  Application to manage grant funded projects  Functionality includes: <ul style="list-style-type: none"> <li>• Maintaining award funding details, terms and conditions</li> <li>• Online status queries of project and award status.</li> <li>• Automated distribution of project cost to funding awards</li> <li>• Validation of allowed costs and transaction dates</li> <li>• User defined rules and rates for indirect costs</li> <li>• Automated billing process with user-defined billing cycles</li> <li>• Integration with receivables for grantor payment processing</li> <li>• Reports in standard government formats (SF269, SF270,SF272, SF1034 and SF1035)</li> </ul>	<a href="#">Grants Accounting Data Sheet</a>

## Appendix C – Finance Business Functions

Business Process	Application	Application Description	Link to more Information
Cost Accounting Projects/Grants	Project Contracts	<p>E-business Suite (EBS) application part of the Projects Applications family</p> <p>Tightly integrated with Project Costing, Project Billing, and shares the same Contracts Core as the rest of EBS.</p> <p>Functionality includes:</p> <ul style="list-style-type: none"> <li>• robust authoring of all types of contract documents</li> <li>• workflow-based contract administration, including status control, hold and change management</li> <li>• comprehensive contract funding</li> <li>• advanced deliverable tracking, integrated with ERP functions like planning, production, and procurement</li> <li>• contract costing, billing, and revenue recognition</li> <li>• comprehensive role-based access security</li> </ul>	<a href="#">Project Contracts Data Sheet</a>
Cost Accounting Projects/Grants	Daily Business Intelligence for Projects	Dashboard type reporting of project status	
Cost Accounting Projects/Grants	Project Management	<p>E-business Suite (EBS) application part of the Projects Applications family</p> <p>Functionality includes:</p> <ul style="list-style-type: none"> <li>• Work plan management by WBS with task start/end/durations and resource assignments</li> <li>• Budgeting and forecasting tools</li> <li>• Issue and change management tools</li> <li>• Project performance management tools</li> </ul>	<a href="#">Project Management Data Sheet</a>

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Business Process	Application	Application Description	Link to more Information
Cost Accounting Projects/Grants	Activity Based Management	<p>E-business Suite (EBS) application</p> <p>Tool to implement activity based costing based on defined model and cost assignment mappings.</p> <p>Can get cost data from General Ledger</p> <p>Includes analysis tools including scenarios and versions.</p>	<a href="#">Activity Based Management Data Sheet</a>
All	Workflow <b>IBIS Application</b> – requisition approval routing	<p>E-business Suite (EBS) Application</p> <p>Tool to route internal transactions for action or approval.</p>	
All	Alerts <b>IBIS Application</b>	<p>Allows automated monitoring of systems processes and events and can trigger an e-mail notification or automated action in response to the defined situation. Can also be set up to provide periodic status messages for defined situations.</p>	
All	User Productivity Kit	<p>Business process documentation &amp; training tool; documents business process steps using capturing image of actual application forms.</p> <p>Web based “learn/see/do” training that operates on top of the applications. Can use as user aid to complete process steps when used in conjunction with applications.</p>	<a href="#">User Productivity Kit Article</a>