

**STATEWIDE FISCAL POLICY ADVISORY COMMITTEE MINUTES
For Thursday, January 16, 2003**

In attendance: Angie Billings, DFM Steve Allison, SCO
 Randy Smith, H&W Nancy Handzel, DWR
 Ray Ineck, LSO Tom Wilkerson, INS
 Don Robbins, IIC Darla Rankin, SCO
 Kristi Kelly, SCO

Agenda 1: Approve minutes. A motion was made by Tom Wilkerson and seconded by Randy Smith to accept the minutes as written.

Agenda 2: Workmen's Comp. Randy Smith reported that he spoke with Joanna Guilfooy from the Division of Purchasing to discuss clarification of the word "applicable" in the workmen's compensation section of the "State of Idaho Terms and Conditions". Joanna Guilfooy has agreed to include "per *Idaho Code*" but will keep the word "applicable" since there are exceptions in *Idaho Code*.

Angie suggested a policy on contract inclusions should be added to the FPAC manual for guidance. Don Robbins volunteered to review the current Independent Contractor Policy in the FPAC Manual and make suggestions for guidance for what are important inclusions in a contract. Don will forward this information to Kristi to send out to committee members.

Agenda 3: Write-offs for uncollectibles. Kristi suggested more detail was needed in the current Accounts Receivable: Credit, Collections, and Bad Debts Policy to give guidance to agencies on how to write off bad debt. Angie said she thought the BOE had guidance on bad debt write-off and volunteered to research. Angie will report back at the next meeting.

Agenda 4: Software Capitalization. Darla reported that although SOP 98-1 currently does not require governments to capitalize software, it will eventually be required and she would like to see the committee get a jump on this. Darla handed out reading materials related to software capitalization for the committee members to read and to come to the next meeting with feedback.

Other: Darla and Kristi mentioned they were looking into bringing before the committee a recommendation to raise the capital assets materiality threshold. Questions were asked on would this really save time for the agencies since they already have to do federal reporting at the current \$5,000 level and what kind of system modifications for FAS would be needed. After consulting Meri Hackney to see what mods would be required, it was determined this would not be cost beneficial. The materiality threshold will stay at the current level of \$5,000.

The meeting adjourned at 2:20. The next monthly meeting will be Thursday, February 20 at 1:15.

STATEWIDE FISCAL POLICY AGENDA
For Thursday February 20, 2003

Current agenda items:

1. Approve minutes.
2. Workmen's Comp. Is more guidance on contract inclusions needed or is the current Independent Contractor Policy in the FPAC Manual acceptable. Don.
3. Uncollectible receivables: Do we need more detail in current policy to give guidance on bad debt write-off. Angie.
4. Software Capitalization: Read handouts and provide feedback at next meeting. Darla.
5. Code of Ethics. Angie.

Future agenda items:

1. Contingencies. Review the process of how contingencies are reported by the agencies for purposes of reporting in the CAFR. Does the letter that is received from David High at the AG's Office capture all the material litigation/contingencies that is out in the agencies or is more information needed from the agencies. Ray Ineck and Steve.
2. P-card Accounting. Prepare guidance to avoid errors. Meri Hackney may want to attend this meeting. Angie.
3. Returning retirees. Are they considered consultants or employees? Chuck and Nancy.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE MINUTES
For Thursday, February 20, 2003

In attendance: Angie Billings, DFM Steve Allison, SCO
 Randy Smith, H&W Tom Wilkerson, INS
 Ray Ineck, LSO Darla Rankin, SCO
 Don Robbins, IIC

Agenda 1: Approve minutes. Randy asked that the minutes of January 16 be corrected to reflect that he “spoke” with Joanna Guilfooy rather than “met” with her. A motion was made by Tom Wilkerson and seconded by Don Robbins to accept the minutes as corrected.

Agenda 2: Workmen’s Comp. Don reported that workmen’s compensation issues are not addressed by the Independent Contractor Policy. He suggested a separate policy be developed and committee members agreed. Don referred committee members to the Workers’ Compensation Issues for Contracting research document he prepared as of 2/7/2003 outlining issues that need to be addressed in the new policy. One of the major concerns members discussed was working with the SIF to get a quarterly report so contractors can be added quarterly rather than annually, which would guarantee coverage. Angie also suggested adding a requirement to the policy that if a contract goes over the term of a policy that a copy of the renewal be provided. Tom will talk with Risk Management as to what other things should be included for insurance purposes. Darla will draft a FPAC policy using Don’s research document and forward to Don and Tom for additional input. A complete draft will then be forwarded to all committee members prior to the next meeting.

Agenda 3: Write-offs for uncollectibles. Angie reported that the Board of Examiners does not have an official policy for write-offs for uncollectibles. Most ‘policies’ are written as memos or are included in the minutes. Committee members discussed that some agencies are giving approval for write-offs at the agency level; others are going to the BOE for approval. Angie stated she believes statute says any claims should go to the BOE. Kathy Ewert is researching Board of Examiners history to verify this. Angie will follow up with Kathy after the code research and look at materiality levels, then the committee can determine how to proceed.

Agenda 4: Software Capitalization. Darla reported that the SCO is in the process of drafting a software capitalization policy to be included as part of the current Capital Asset policy. Currently 27 of 34 states capitalize software. Even though governments do not have specific requirements, software capitalization is recommended by national accounting and financial reporting governing organizations. Tom stated he felt the policy should be written so that complements or similar items should be capitalized as a group rather than individually. Angie stated it would be difficult for agencies to track in-house development costs, but Tom reminded committee members of the State’s responsibility to be accountable. Angie also voiced concerns with federal cost recovery if we capitalize software, since reimbursement would be received from the federal government at a

slower rate. Steve proposed that the SCO begin developing the policy with the implementation date to be determined, Tom seconded. Angie suggested before the policy goes forward the fiscal impact to the State be determined. She will prepare an analysis of the impact for the April meeting.

Agenda 5: Code of Ethics. The *Idaho Ethics in Government Manual* is published on the Attorney General's website. Committee members suggested a memo be sent to agencies as a reminder of state ethics. Angie will continue working on this and bring a recommendation on how to distribute this information.

Other—P-card controls. Steve commented that Joe Kolman, a reporter from the *Idaho Statesman*, has been making inquiries regarding the State's purchasing card controls. Steve referred Joe to Jan Cox, Division of Purchasing, who informed him that agencies establish their own policies. One of the questions Joe asked is whether a user could approve his/her own expenditures. Steve mentioned that that system does currently allow a p-card holder to be an approver. This is being corrected. Many of Joe's questions are based on weaknesses that were found recently in the City of Boise. Ray stated that at this point LSO auditors haven't done much auditing and testing in this area. He stated that as volume of use increases, auditors will be doing more detail transaction testing as well as looking at reconciliations and assignment of cards. Steve stated his concerns regarding general controls such as too many cards issued, timely reconciliations, and how much authority agencies should be given over p-card expenditures. Tom stated that p-card expenditures should be better documented--what was bought? why? who approved? Angie recommended an internal control analysis be done on the State's p-card system and a policy be developed requiring reconciliations, reduced card distribution, agreement a card holder will pay back inappropriate expenditures, etc. Division of Purchasing currently has a card holder agreement which may address some of these concerns. Tom stated that internal controls associated with all purchasing should be reviewed; p-card is just one method to purchase goods and services. A suggestion was made that a representative from Purchasing be invited to the next meeting since Purchasing delegates purchasing authority to agencies. However, prior to this, committee members agreed to review purchasing controls provided in the Management Control System and guidance provided by Division of Purchasing. Steve will distribute copies of Purchasing's p-card agreement to committee members. Discussion will continue at the next meeting.

The meeting adjourned. The next monthly meeting will be Thursday, March 20 at 1:15.

STATEWIDE FISCAL POLICY AGENDA
For Thursday March 20, 2003

Current agenda items:

1. Approve minutes.
2. Workmen's Comp. Discuss draft of new policy. Don.
3. Uncollectible receivables: Do we need more detail in current policy to give guidance on bad debt write-off? Angie.
4. Code of Ethics. How should agencies be reminded of the State's code of ethics? Angie.
5. P-card Accounting. Does the State need additional internal controls over p-card purchases? Steve.

Future agenda items:

1. Contingencies. Review the process of how contingencies are reported by the agencies for purposes of reporting in the CAFR. Does the letter that is received from David High at the AG's Office capture all the material litigation/contingencies that is out in the agencies or is more information needed from the agencies. Ray Ineck and Steve.
2. Returning retirees. Are they considered consultants or employees? Chuck and Nancy.
3. Software Capitalization: April meeting. Angie will provide results of fiscal impact research. Draft policy will be provided. Darla.

**STATEWIDE FISCAL POLICY ADVISORY COMMITTEE MINUTES
For Thursday, March 20, 2003**

In attendance: Steve Allison, SCO Don Robbins, IIC
 Randy Smith, H&W Tom Wilkerson, INS
 Ray Ineck, LSO Kristi Kelly, SCO

Agenda 1: Approve minutes. Ray made a motion to accept the minutes as written; Tom seconded.

Agenda 2: Workmen's Comp. The committee reviewed the draft policy on workmen's compensation and made revisions. Kristi will rewrite the draft policy incorporating suggested changes and send out to the committee members for review before the next meeting.

Agenda 3: Write-offs for uncollectibles. Angie was not able to make the meeting. This item will be picked up at the next meeting.

Agenda 4: Code of Ethics. Tom mentioned that the "Green Book" that addresses code of ethics can be found on the Attorney General's website. The committee decided this was not a fiscal issue and decided to remove this item. It was suggested by Tom that possible mention of this issue in the attestation letter that each agency director and fiscal officer sign each year, would be worthwhile. We could also send a message referencing agencies to the "Green Book".

Agenda 5: P-card Policies. After discussion, the committee decided to invite Jan Cox or his representative to the next meeting to discuss possible statewide policy guidance the committee could recommend on p-card's. Possible policy topics include: personal use; cash advances; timely reconciliation; no p-card user should be able to approve their own expenditure; at least one fiscal person needs to review; use for other employee's expenses; number of cards issued to an agency; and standard limits.

Tom suggested we extend this topic further to address the proper procedures for matching documents for accounts payable. It was agreed by all present committee members that this type of policy would be helpful to give guidance on the correct procedures of matching and verifying documents before payment is made. Tom will work on this policy. Steve offered that purchasing at the agency level could benefit from some policy guidance. Steve will draft something here.

A motion to adjourn the meeting was made by Randy and seconded by Don. Meeting adjourned at 2:55. Next meeting is Thursday, April 17 at 1:15.

**STATEWIDE FISCAL POLICY AGENDA
For Thursday April 17, 2003**

Current agenda items:

1. Approve minutes.
2. Workmen's Comp (Don). Review revised draft.
3. Uncollectible receivables (Angie).
4. P-card accounting (Steve). Review policy draft.
5. Accounts payable (Tom). Review policy draft.
6. Software capitalization (Darla). Angie will provide results of fiscal impact.

Future agenda items:

1. Contingencies. Review the process of how contingencies are reported by the agencies for purposes of reporting in the CAFR. Does the letter that is received from David High at the AG's Office capture all the material litigation/contingencies that is out in the agencies or is more information needed from the agencies. Ray Ineck and Steve.
2. Returning retirees. Are they considered consultants or employees? Chuck and Nancy.
3. Software Capitalization: April meeting. Angie will provide results of fiscal impact research. Draft policy will be provided. Darla.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE MINUTES
For Thursday, April 17, 2003

In attendance: Steve Allison, SCO Don Robbins, IIC Angie Billings, DFM
 Randy Smith, H&W Tom Wilkerson, INS Darla Rankin, SCO
 Ray Ineck, LSO Kristi Kelly, SCO Ruth Ard, SCO

Agenda 1: Approve minutes. Tom made a motion to accept the minutes as written; Randy seconded.

Agenda 2: P-card Policies. The committee and agency visitors discussed current P-card policy. Jan Cox reviewed Dept. of Admin's P-card policies and feels that internal controls are in place. Jane Wright from Park's and Rec commented on her agencies use of P-card. Her agency uses the MCS manual to write control procedures for P-card. She mentioned that P-card and any other method of payment runs with the MCS manual controls, see appendix A. Jane recommends setting policy to include all cards. Glen Harbig of ISLD doesn't think a separate policy is needed, because no matter what the method of payment, there still must be the same controls.

Angie Billings suggested the committee consider agency feedback and further discuss whether a new P-card policy is needed and if so, what should it encompass? Members will discuss further at next meeting.

Agenda 3: Workmen's Comp. The committee reviewed the changes to the draft policy on workmen's compensation and Tom made a motion to send out for agency review. Randy seconded the motion.

Agenda 4: Write-offs for uncollectibles. This item will be picked up at the next meeting.

Agenda 5: Accounts Payable. Ray says that accounts payable is already covered in MCS manual. Tom commented that he felt we still needed more clarification. Steve thinks the committee should revisit the MCS manual and rethink accounts payable policy. Send comments to Tom for all changes and he will make revisions and send out another policy.

Agenda 6: Software Capitalization. Angie said her agency has decided not to go forward with capitalizing software at this time. Darla commented that GAAP guidance states that tangible and intangible assets will be capitalized. Ray feels that software should not be capitalized at this time. He explains that agencies do not have training or tools needed to capitalize software. Need to address how State wants to move forward. Angie said the cost to the State (Federal Cost Recovery) is huge. Matter will be discussed further at next meeting.

A motion to adjourn the meeting was made by Angie. Meeting adjourned at 2:55. Next meeting is Thursday, May 22 at 1:15.

STATEWIDE FISCAL POLICY AGENDA
For Thursday May 22, 2003

Current agenda items:

1. Approve minutes.
2. Uncollectible receivables (Angie).
3. P-card accounting (Steve). Discuss further.
4. Accounts payable (Tom). Review policy draft.
5. Software capitalization (Darla). Discuss further.

Future agenda items:

1. Contingencies. Review the process of how contingencies are reported by the agencies for purposes of reporting in the CAFR. Does the letter that is received from David High at the AG's Office capture all the material litigation/contingencies that is out in the agencies or is more information needed from the agencies. Ray Ineck and Steve.
2. Returning retirees. Are they considered consultants or employees? Nancy.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE MINUTES
For Thursday, May 22, 2003

In attendance: Steve Allison, SCO Don Robbins, IIC Angie Billings, DFM
 Randy Smith, H&W Tom Wilkerson, INS Ray Ineck, LSO
 Ruth Ard, SCO Nancy Handzel, DWR

Agenda 1: Approve minutes. Ray made a motion to accept the minutes with one addition. He wanted “at this time” added to his statement “that software should not be capitalized.” The addition was made and Tom seconded the motion.

Agenda 2: P-card Policies. The committee further discussed current P-card policy. Randy feels that the SCO should set minimum standards and the agencies should apply rules to fit agencies needs. Tom stated that the issue is not if P-card is useful, but how to account for it. Steve will draft something and run it past Keith before presenting to committee members before the June meeting.

Agenda 3: Write-offs for uncollectibles. Department of Water Resources is waiting for guidance for write-offs. Ray commented that Transportation and Health and Welfare have polices. Ray will contact these agencies and gather information. Angie will talk to the Board of Examiners. Nancy Handzel indicated that Water Resources would like to resolve this matter before the end of the fiscal year.

Agenda 4: Accounts Payable. Tom presented his draft and commented that Ray is the only member that has sent Tom comments. Members promised to review and send comments before the June meeting. .

Agenda 5: Software Capitalization. Ruth reported that during CAFR training Mel Landers wanted to know why we weren’t capitalizing software. The matter will be discussed further at the June meeting.

Other: Steve announced that Tom would no longer be a committee member. However, he will be an advisor. A new member will be picked by IFOA.

Angie informed the committee that the Board of Examiners is looking at the State’s travel policy again. If the committee has any issues with relocation and signing bonuses, this would be a good time to bring them up. Let Angie know.

A motion to adjourn the meeting was made by Steve. Meeting adjourned at 2:00. Next meeting is Thursday, June 19, at 1:15.

STATEWIDE FISCAL POLICY AGENDA
For Thursday June 19, 2003

Current agenda items:

1. Approve minutes.
2. Uncollectible receivables (Angie, Ray).
3. P-card accounting (Steve). Review policy draft.
4. Accounts payable (Tom). Review policy draft.
5. Software capitalization (Darla). Discuss further.

Future agenda items:

1. Contingencies. Review the process of how contingencies are reported by the agencies for purposes of reporting in the CAFR. Does the letter that is received from David High at the AG's Office capture all the material litigation/contingencies that is out in the agencies or is more information needed from the agencies. Ray Ineck and Steve.
2. Returning retirees. Are they considered consultants or employees? Nancy.

**STATEWIDE FISCAL POLICY ADVISORY COMMITTEE MINUTES
For Thursday, July 17, 2003**

In attendance: Steve Allison, SCO Don Robbins, IIC Ray Ineck, LSO
 Randy Smith, H&W Renee Ashton, IDL
 Ruth Ard, SCO Nancy Handzel, DWR

Agenda 1: Approve minutes. Ray made a motion to accept the minutes and Randy seconded the motion.

Agenda 2: Uncollectible receivables. Ray presented policy handouts from other agencies concerning their uncollectible receivables. Don asked if agencies have to get write-offs approved by the Board of Examiners. Steve will talk to Steve Kenyon about statute. Ray said that the FPAC manual already has guidance concerning collectibles. The committee suggested that Water Resources use FPAC guidance as the minimum and add guidelines specific to the agency's situation and needs.

Agenda 3: P-card accounting. An exposure draft from the United States General Accounting Office concerning internal control of government purchase card programs was handed out. Ray feels this is a good information source. Steve explained that Keith Johnson would like to hold off on this policy until the city of Boise's P-Card problem is resolved. Ray agreed that it is a very sensitive subject. However, he feels we need to continue to work on it.

Agenda 4: Accounts payable. Renee will take the draft and will make necessary corrections. She will have the updated draft to members before the next meeting to review.

Agenda 5: Software Capitalization. Will continue to monitor as new GASB guidance is given.

Other: Renee Ashton of Department of Lands was welcomed as a new member.

Steve handed out information concerning compensatory time for travel.

A motion to adjourn the meeting was made by Randy and seconded by Ray. Meeting adjourned at 2:30. Next meeting is Thursday, August 21, at 1:15.

**STATEWIDE FISCAL POLICY AGENDA
For Thursday August 21, 2003**

Current agenda items:

1. Approve minutes.
2. Compensatory time (Steve Kenyon).
3. Uncollectible receivables (Steve, Nancy).
4. P-card accounting (Steve). Review policy draft.
5. Accounts payable (Renee). Review policy draft.
6. Minor clarification to the prior year adjustment policy (Angie).
7. Other Business (Angie).

Future agenda items:

1. Contingencies. Review the process of how contingencies are reported by the agencies for purposes of reporting in the CAFR. Does the letter that is received from David High at the AG's Office capture all the material litigation/contingencies that is out in the agencies or is more information needed from the agencies. Ray Ineck and Steve.
2. Returning retirees. Are they considered consultants or employees? Nancy.
3. Deposit Statute 591014 (Ray). Parks and Recreation has remote parks that cannot make their deposits in a timely manner.
4. Outside bank accounts. When agencies host conventions and money is left over.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE MINUTES
For Thursday, August 21, 2003

In attendance: Darla Rankin, SCO Merideth Hackney, SCO Ray Ineck, LSO
 Angie Billings, DFM Nancy Handzel, DWR
 Ruth Ard, SCO Dave Fulkerson, DFM

Agenda 1: Approve minutes. There was not a quorum; July minutes will be approved at the September meeting.

Agenda 2: Compensatory time. Steve Kenyon was unable to attend; the issue will be discussed in the future.

Agenda 3: Uncollectible receivables. Steve Allison was unable to attend; the issue will be discussed in the future.

Agenda 4: P-card accounting. Merideth has read between 35 and 40 different P-card policies. Of those she read, none allow use for personal expenses and all define what will happen if employees use cards for personal expense. Merideth has drafted a new policy and is waiting for input from Steve Allison and Keith Johnson. Merideth will try to have the policy to committee members before the September meeting.

Agenda 5: Accounts payable. Renee was ill and unable to attend; issue will be discussed in the future.

Agenda 6: Other business. Angie will set up a meeting the first week in September with SCO, DFM, LSO, and STO to discuss transfers.

**STATEWIDE FISCAL POLICY AGENDA
For Thursday September 18, 2003**

Current agenda items:

1. Approve minutes for 7/17 and 8/21.
2. Changes for State Moving Policy. Steve Kenyon, Kathy Ewert
3. P-card accounting (Merideth). Review policy draft.
4. Discuss day and time for meetings.

Future agenda items:

1. Contingencies. Review the process of how contingencies are reported by the agencies for purposes of reporting in the CAFR. Does the letter that is received from David High at the AG's Office capture all the material litigation/contingencies that is out in the agencies or is more information needed from the agencies. Ray Ineck and Steve.
2. Returning retirees. Are they considered consultants or employees?
3. Deposit Statute 591014 (Ray). Parks and Recreation has remote parks that cannot make their deposits in a timely manner.
4. Outside bank accounts. When agencies host conventions and money is left over.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE MINUTES
For Thursday, September 18, 2003

In attendance: Marion Demer, SCO Don Robbins, IIC Angie Billings, DFM
 Ruth Ard, SCO Ray Ineck, LSO Nancy Handzel, DWR

Agenda 1: Approve minutes. Nancy made a motion to accept the minutes for July and August; Don seconded the motion.

Agenda 2: Changes for State Moving Policy. Kathy Ewert gave a brief history of the policy. She asked the committee to give feed back concerning the proposed changes. The goal is to provide quick references and clarity to the old policy. She handed out the purposed table of contents. The policy started out being used for transfers at the Department of Transportation. The major user is now Colleges and Universities. Ray suggested that we give feedback as a committee. Kathy would like comments before the next Board of Examiners meeting on November 12. Kathy will e-mail the policy to Ruth and she will e-mail it to committee members to review before October's meeting. Angie will coordinate the comments to give to Kathy.

Agenda 3: P-card Accounting. Merideth will discuss at October's meeting.

Agenda 4: Discuss day and time for meetings. October's meeting will be Thursday, October 16, at 1:30. November and December's meetings will be on the second Wednesday (Nov. 12 and Dec. 10), at 1:30.

STATEWIDE FISCAL POLICY AGENDA
For Thursday, October 16, 2003

Current agenda items:

1. Approve minutes.
2. Changes for State Moving Policy. Steve Kenyon, Kathy Ewert
3. Compensatory time. Steve Kenyon
4. P-card accounting (Merideth). Review policy draft.
5. Transfers (Angie). Results of meeting on 10/8/03 with SCO, DFM, LSO, and STO.

Future agenda items:

1. Contingencies. Review the process of how contingencies are reported by the agencies for purposes of reporting in the CAFR. Does the letter that is received from David High at the AG's Office capture all the material litigation/contingencies that is out in the agencies or is more information needed from the agencies. Ray Ineck and Steve.
2. Returning retirees. Are they considered consultants or employees?
3. Outside bank accounts. When agencies host conventions and money is left over. Ray Ineck.
4. Reimbursement of travel expense for job candidates.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE MINUTES
For Thursday, October 16, 2003

In attendance: Randy Smith, H&W Don Robbins, IIC Nancy Handzel, DWR
 Ruth Ard, SCO Ray Ineck, LSO Merideth Hackney, SCO
 Angie Billings, DFM

Agenda 1: Approve minutes. Ray made a motion to accept the minutes for September; Don seconded the motion.

Agenda 2: Changes for State Moving Policy. Currently agencies need approval from the Board of Examiners to pay moving expenses for new or transferred employees. However, the majority of agencies are asking for approval after the move has already been made. According to Steve Kenyon and Kathy Ewert the board would like to streamline this process by setting a limit for moving expenses that would not have to be approved by the board. One suggestion is a limit of 10% of the employee's salary with a \$5,000 cap. The moves would still have to be reported to the Board.

Agenda 3: Compensatory time. Steve Kenyon is working to clarify Statute 67-5329. Steve will give Ruth purposed changes and she will handout to members for comment.

Agenda 4: P-Card Accounting. Merideth will discuss at October's meeting.

Agenda 5: Transfers. October 10, meeting not held. Angie has rescheduled for October 22 and will report at November's FPAC meeting.

Other Business: Merideth Hackney will replace Steve Allison as Co-chairperson for FPAC. November and December's FPAC meetings will be held the second Wednesday of the month at 1:30.

STATEWIDE FISCAL POLICY AGENDA
For Wednesday, November 12, 2003

Current agenda items:

1. Approve minutes.
2. Outside bank accounts (Ray Ineck).
3. Joint Venture Contracting and Accounting policy (Angie). Steve Kenyon and Brad Foltman have questions concerning TC 24R.
4. P-card accounting (Merideth). Review policy draft.
5. SIF response to Worker's Comp draft policy (Merideth).
6. Transfers (Angie). Results of meeting on 10/22/03 with SCO, DFM, LSO, and STO.

Future agenda items:

1. Contingencies. Review the process of how contingencies are reported by the agencies for purposes of reporting in the CAFR. Does the letter that is received from David High at the AG's Office capture all the material litigation/contingencies that is out in the agencies or is more information needed from the agencies. Ray Ineck and Steve.
2. Returning retirees. Are they considered consultants or employees?
3. Reimbursement of travel expense for job candidates.
4. Day and time for FPAC meetings.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE MINUTES
For Wednesday, November 12, 2003

In attendance: Randy Smith, H&W Don Robbins, IIC Merideth Hackney, SCO
 Ruth Ard, SCO Ray Ineck, LSO Angie Billings, DFM

Agenda 1: Approve minutes. Ray made a motion to accept the minutes for October; Randy seconded the motion.

Agenda 2: Outside bank accounts. When agencies receive money from National organizations for a conference, what should be done with the money left over if the National organization does not want the money back? Ray has made changes addressing this issue to the “Accounting for National or Multi-State Conventions/Conferences” policy and it will be sent out for agency review.

Agenda 3: Joint Venture Contracting and Accounting policy. Steve Kenyon discussed the Joint Venture policy and SCO’s Payroll Conference. He understood when the policy was written that it included the Payroll Conference as an example. Committee members felt that SCO should account for the payroll conference registration as Revenue because a profit was made, and that the policy does not need to be changed.

Agenda 4: P-Card Accounting. Merideth has the P-Card policy ready to be sent out for agency review.

Agenda 5: SIF response to Worker’s Comp draft policy. Merideth discussed quarterly reporting with Linda Stewart of SIF. Linda stated that SIF does not have a method to accept quarterly reports. Members were concerned if you only report on a year-end basis, how do you know the contractor is covered? Merideth will ask and report at December’s meeting.

Agenda 6: Transfers. Angie met with representatives from SCO, DFM, and LSO. There needs to be better communication concerning transfers. When a transfer is made it affects more than one agency. Attendees discussed ways to help each other when transfers are made.

Other Business: December’s FPAC meeting is the second Wednesday (10th) at 1:30.

**STATEWIDE FISCAL POLICY AGENDA
For Wednesday, December 10, 2003**

Current agenda items:

1. Approve minutes.
2. Travel per Diem (Kathy).
3. Moving policy (Kathy).
4. Outside bank accounts (Merideth).
5. Worker's Comp draft policy (Merideth).
6. Prior year adjustments (Angie).
7. Discuss next year's meeting schedule.

Future agenda items:

1. Contingencies. Review the process of how contingencies are reported by the agencies for purposes of reporting in the CAFR. Does the letter that is received from David High at the AG's Office capture all the material litigation/contingencies that is out in the agencies or is more information needed from the agencies. Ray Ineck and Steve.
2. Returning retirees. Are they considered consultants or employees?
3. Reimbursement of travel expense for job candidates.

**STATEWIDE FISCAL POLICY ADVISORY COMMITTEE MINUTES
For Wednesday, December 10, 2003**

In attendance: Randy Smith, H&W Don Robbins, IIC Merideth Hackney, SCO
 Ruth Ard, SCO Ray Ineck, LSO Angie Billings, DFM
 Nancy Handzel, DWR

Agenda 1: Approve minutes. Ray made a motion to accept the minutes for November; Nancy seconded the motion.

Agenda 2: Travel per Diem. Kathy Ewert stated that at December's meeting of the State Board of Examiners they amended the official business state travel mileage rate in the State Travel Policies and Procedures from 36.0 cents per mile to 37.5 cents per mile effective January 1, 2004. In addition, the Board ruled to adjust the official tax-deductible portion of moving reimbursements for mileage under the State Moving Policy from 13 cents per mile to 14 cents per mile effective January 1, 2004. Both rate adjustments parallel the adjusted 2004 Internal Revenue Service rates.

Agenda 3: Moving Policy. According to Kathy Ewert the State Board of Examiners has decided to split this policy into the following two parts: 1. Moving policy and, 2. Real Estate Relocation Assistance. Kathy will e-mail the drafts and the committee will discuss them at January's meeting.

Agenda 4: P-Card Accounting. The P-Card policy and revisions to the Accounting for National or Multi-State Conventions/Conferences policy were sent out on December 4, 2003 for agency review. Agencies have 30 calendar days to respond.

Agenda 5: SIF response to Worker's Comp draft policy. Merideth is getting more information and we will discuss it at January's meeting.

Agenda 6: Prior Year Adjustments. Angie received feedback from FPAC committee members. She will incorporate the comments and the policy will be sent out for agency review.

Agenda 7: Discuss next year's meeting schedule: It was decided that FPAC meetings for FY 2004 will be the third Wednesday of each month at 1:30.

Other Business: Kelly Nielsen will replace Renee Ashton as a FPAC committee member.

STATEWIDE FISCAL POLICY AGENDA
For Wednesday, January 21, 2003

Current agenda items:

1. Approve minutes.
2. Moving policy (Kathy).
3. P-Card Policy feedback (Merideth).
4. Worker's Comp draft policy (Merideth).
5. Accounting for National or Multi-State Conventions/Conferences feedback (Ray).
6. Prior year adjustments (Angie).

Future agenda items:

1. Contingencies. Review the process of how contingencies are reported by the agencies for purposes of reporting in the CAFR. Does the letter that is received from David High at the AG's Office capture all the material litigation/contingencies that is out in the agencies or is more information needed from the agencies. Ray Ineck and Steve.
2. Returning retirees. Are they considered consultants or employees?
3. Reimbursement of travel expense for job candidates.