

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

AGENDA

January 9, 1997
1:30 - 3:30 pm

Review and approve minutes of the November 14, 1996, meeting.

Committee will discuss the following:

1. Greg White - present changes to fixed asset policy and capitalized leases proposed policy.
2. Kathy Opp/Merideth Hackney - discuss Deposit Liabilities and suggestions provided by the Treasurer.
3. Dave Tolman - present proposed changes to Idaho Code Section 67-3521 to reflect legislative intent and provide guidance as to when purchase orders should be encumbered.
4. Greg White/Larry Kirk - present a proposed policy to determine building cost for FAS implementation.
5. Connie Medlin - report on records retention policy subcommittee.
6. Gary Broker/Larry Kirk - report on progress of EFT proposed legislation and policies.
7. Greg White - discuss the following possible policy issue:
determine costs of statewide accounting issues and an equitable way to fund them.

Meeting scheduled for December 12, 1996, was cancelled.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

AGENDA

January 15, 1997
1:30 - 3:30 p.m.

Review and approve minutes of the December 18, 1997 meeting.

Committee will discuss the following:

1. Dave Tolman – Report on Federal meal per diems.
2. Steve Allison – Discuss employee gifts.
3. Steve Allison – Lead discussion on Idaho Code section 67-1026, regarding the offsetting of payables against receivables with the Board of Examiners approval.

Committee members - If you or your designated representative are unable to attend, please contact Teresa Schmaljohn or Melonie Bartolome (334-3150) prior to the meeting. Thanks.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

AGENDA

January 23, 1997
1:30 - 3:30 pm

Review and approve minutes of the January 9, 1997, meeting.

Committee will discuss the following:

1. Greg White - present changes to fixed asset policy and capitalized leases proposed policy.
2. Sue Simmons - present proposed changes to Idaho Code Section 67-3521 to reflect legislative intent and provide guidance as to when purchase orders should be encumbered.
3. Greg White/Larry Kirk - present a proposed policy to determine building cost for FAS implementation.
4. Connie Medlin - report on records retention policy subcommittee.
5. Gary Broker/Larry Kirk - report on progress of EFT proposed legislation and policies.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

AGENDA

February 6, 1997
1:30 - 3:30 pm

Review and approve minutes of the January 9, 1997, meeting.

Committee will discuss the following:

1. Greg White - present changes to fixed asset policy and capitalized leases proposed policy.
2. Sue Simmons - present proposed changes to Idaho Code Section 67-3521 to reflect legislative intent and provide guidance as to when purchase orders should be encumbered.
3. Greg White/Larry Kirk - present a proposed policy to determine building cost for FAS implementation.
4. Connie Medlin - report on records retention policy subcommittee.
5. Gary Broker/Larry Kirk - report on progress of EFT proposed legislation and policies
6. Larry Kirk/Sue Simmons - general discussion on adding a Federal issue section.

January 23, 1997 meeting was cancelled. Next meeting scheduled for February 6, 1997.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
February 6, 1997

Committee Members Attending:

Debbie Allen, DWR
Gary Broker, H&W
Cynthia Elliott, CI
Kathy Opp, IDL

Staff Members Attending:

Merideth Hackney, SCO
Teresa Schmaljohn, SCO

Meeting convened at 1:40 p.m. with Merideth Hackney conducting.

Minutes for the January 9, 1997, meeting were reviewed and approved as follows:

Motion by: Debbie Allen
Second by: Kathy Opp
Vote was unanimous in the affirmative.

Agenda Item No. 1

Revised Fixed Asset Policy and Proposed Capitalized Leases Policy

Committee concluded that the Construction-in-Progress and the Self-Constructed Assets policy items of the Fixed Asset Policy should be removed at this time. It was also determined that the Fixed Asset Inventory Systems procedures should be separated into sections, one for minimum standards and another for recommended procedures. Merideth will have these changes made for the next meeting.

Agenda Item No. 2

Changes to Idaho Code Section 76-3521

Discussion postponed for a future meeting.

Agenda Item No. 3

Building Cost Policy Draft

Discussion postponed for a future meeting.

Agenda Item No. 4

Records Retention Policy Draft

Discussion postponed for a future meeting.

Agenda Item No. 5

EFT Proposed Legislation and Policies

A bill number has not been assigned to this proposal at this time. Gary Broker will update the committee at the next meeting.

Agenda Item No. 6

Federal Issue Section

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
February 6, 1997

The Committee briefly discussed the benefits of adding a Federal Issue Section. Further discussion postponed for a future meeting when Sue Simmons is present.

Other Items of Business

Gary Broker suggested that a memo be sent to the agencies listing the items that should be included in their Fiscal Policy Manuals to date. Merideth will talk to Paula about the progress on the Table of Contents.

The Committee discussed moving costs and disposal of property policies. Merideth will look into requesting a review of these issues by the Board of Examiners or the possibility of submitting FPAC recommendations.

The agenda was set for the next meeting, **to be held February 20, 1997, at 1:30 p.m.**

Meeting adjourned at 3:10 p.m.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

AGENDA

February 20, 1997
1:30 - 3:30 pm

Review and approve minutes of the February 6, 1997, meeting.

Committee will discuss the following:

1. Merideth Hackney - present changes to fixed asset policy and capitalized leases proposed policy.
2. Sue Simmons - present proposed changes to Idaho Code Section 67-3521 to reflect legislative intent and provide guidance as to when purchase orders should be encumbered.
3. Greg White/Larry Kirk - present a proposed policy to determine building cost for FAS implementation.
4. Connie Medlin - report on records retention policy subcommittee.
5. Merideth Hackney - report on the status of the Table of Contents for the Fiscal Policy Manual.
6. Merideth Hackney - report on the possibility of the Committee requesting a review or making recommendations regarding moving costs and disposal of property policies to the Board of Examiners.
6. Larry Kirk/Sue Simmons - general discussion on adding a Federal issue section.
7. Gary Broker/Larry Kirk - report on progress of EFT proposed legislation and policies.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
February 20, 1997

Committee Members Attending:

Debbie Allen, DWR
Larry Kirk, LSO
Kathy Opp, IDL

Staff Members Attending:

Merideth Hackney, SCO
Dick Humiston, H&W
Teresa Schmaljohn, SCO
Dave Tolman, DFM

Meeting convened at 1:30 p.m. with Merideth Hackney conducting.

Minutes for the February 6, 1997, meeting were reviewed and approved as follows:

Motion by: Kathy Opp
Second by: Debbie Allen
Vote was unanimous in the affirmative.

Agenda Item No. 1

Revised Fixed Asset Policy and Proposed Capitalized Leases Policy

Merideth informed the Committee that changes to the Fixed Asset Policy are being made and copies would be handed out at the next meeting.

Agenda Item No. 2

Changes to Idaho Code Section 76-3521

Discussion postponed for a future meeting.

Agenda Item No. 3

Building Cost Policy Draft

Discussion postponed for a future meeting.

Agenda Item No. 4

Records Retention Policy Draft

Merideth informed the Committee of Connie Medlin's intention to meet with Administration in March regarding records retention. Connie is also watching for legislation on this issue.

Agenda Item No. 5

Fiscal Policy Table of Contents

Merideth handed out copies of the Table of Contents. Committee discussed adding internet addresses to the manual that would refer the reader to a web site that lists financially related Governor's proclamations. Dave Tolman will obtain a list of current executive orders. Merideth will review these issues with Paula and have her continue to work on the Table of Contents as time allows.

Agenda Item No. 6

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
February 20, 1997

Board of Examiners policies

Merideth reported to the Committee that items could be placed on the Board of Examiners' agenda by contacting J.D. Williams or Hal Turner. Committee discussed placing the disposal of property procedures on the agenda. The Committee would like to have the items that must be submitted to the Board limited to only those items which the Board actually reviews. Discussion of moving costs postponed until Gary Broker is present.

Agenda Item No. 7 *Federal Issue Section*

Sue Simmons and Larry Kirk will put together some ideas and report to the Committee at a later date.

Agenda Item No. 8 *EFT Proposed Legislation and Policies*

Gary Broker will update the committee at the next meeting.

The agenda was set for the next meeting, **to be held March 6, 1997, at 1:30 p.m.**

Meeting adjourned at 2:20 p.m.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
March 6, 1997

Committee Members Attending:

Debbie Allen, DWR
Merideth Hackney, SCO (for Greg White)
Dick Humiston, H&W (for Gary Broker)
Kathy Opp, IDL
Sue Simmons, DFM (Co-Chair)

Staff Members Attending:

Teresa Schmaljohn, SCO
Dave Tolman, DFM

Meeting convened at 1:35 p.m. with Merideth Hackney conducting.

Minutes for the February 20, 1997, meeting were reviewed and approved as follows:

Motion by: Merideth Hackney
Second by: Dick Humiston
Vote was unanimous in the affirmative.

Renee Ashton briefly joined the meeting, at Larry Kirk's request, to inform the Committee of an inquiry made by Vocational Rehabilitation. Voc. Rehab. is one of several agencies that purchase items specifically for its clients. The Agency would like these assets addressed in the State's fiscal policy. The Committee discussed the matter and concluded that these assets should not be tracked in the Fixed Asset System since they are generally not returned to the State. Other methods of tracking are an option and this discussion was postponed to a future date when Larry Kirk is in attendance.

Agenda Item No. 1

Revised Fixed Asset Policy and Proposed Capitalized Leases Policy

Copies of the revised Fixed Asset Policy and the Capital Lease Policy were given to the Committee members in attendance for their review. Minor changes were discussed. Merideth stated that the changes would be made and new copies sent out for review prior to the next meeting.

Agenda Item No. 2

Changes to Idaho Code Section 76-3521

Sue Simmons informed the Committee that there will be no changes to Idaho Code Section 76-3521. Guidance as to when purchase orders should be encumbered will be addressed in the year-end closing packages.

Agenda Item No. 3

Building Cost Policy Draft

Discussion postponed for a future meeting.

Agenda Item No. 4

Fiscal Policy Table of Contents

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

AGENDA

March 6, 1997
1:30 - 3:30 pm

Review and approve minutes of the February 20, 1997, meeting.

Committee will discuss the following:

1. Merideth Hackney - present changes to fixed asset policy and capitalized leases proposed policy.
2. Sue Simmons - present proposed changes to Idaho Code Section 67-3521 to reflect legislative intent and provide guidance as to when purchase orders should be encumbered.
3. Greg White/Larry Kirk - present a proposed policy to determine building cost for FAS implementation.
4. Dave Tolman - present a list of financially related executive orders.
5. Merideth Hackney - discuss the Board of Examiners moving costs and disposal of property policies.
6. Larry Kirk/Sue Simmons - general discussion on adding a Federal issue section.
7. Gary Broker/Larry Kirk - report on progress of EFT proposed legislation and policies.
8. Connie Medlin - report on records retention policy subcommittee.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
March 6, 1997

Dave Tolman presented a list of the 1996 executive orders for the Committee's review. The Committee discussed adding a statement to the Fiscal Policy Manual to inform readers that executive orders may have an impact on fiscal issues and include details of where a list of current executive orders could be obtained. Dave Tolman will look into this matter and obtain a list of all current orders for the Committee.

Agenda Item No. 5
Board of Examiners policies

Dick Humiston reported to the Committee that he spoke with Gary Broker regarding the Board of Examiners moving costs policy. Gary would like to see the current procedures streamlined to discontinue the practice of taking routine approvals to the Board for review. Merideth will do some research to determine which items the Board of Examiners actually reviews.

Agenda Item No. 6
Federal Issue Section

Sue Simmons and Larry Kirk will put together some ideas and report to the Committee after the legislative session has adjourned.

Agenda Item No. 7
EFT Proposed Legislation and Policies

Gary Broker will update the committee at the next meeting.

Agenda Item No. 8
Records Retention Policy Draft

Connie Medlin will meet with Administration in March and report back to the Committee.

The agenda was set for the next meeting, **to be held March 20, 1997, at 1:30 p.m.**

Meeting adjourned at 2:35 p.m.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

AGENDA

March 20, 1997
1:30 - 3:30 pm

Review and approve minutes of the March 6, 1997, meeting.

Committee will discuss the following:

1. Merideth Hackney - discuss changes to fixed asset policy and capitalized leases proposed policy (see attachments).
2. Larry Kirk - discuss tracking of assets purchased by Agencies for specific clients.
3. Greg White/Larry Kirk - present a proposed policy to determine building cost for FAS implementation.
4. Dave Tolman - present a cumulative list of financially related executive orders and identify where a comprehensive set of all effective orders is maintained.
5. Merideth Hackney - present research findings on which moving costs and disposal items the Board of Examiners actually reviews.
6. Gary Broker/Larry Kirk - report on progress of EFT proposed legislation and policies.
7. Larry Kirk/Sue Simmons - general discussion on adding a Federal issue section after the legislative session ends.
8. Connie Medlin - report on records retention policy subcommittee after she meets with Administration in March.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
March 20, 1997

Committee Members Attending:

Debbie Allen, DWR
Merideth Hackney, SCO (for Greg White)
Kathy Opp, IDL
Sue Simmons, DFM (Co-Chair)

Staff Members Attending:

Teresa Schmaljohn, SCO

Meeting convened at 1:35 p.m. with Merideth Hackney conducting.

Minutes for the March 6, 1997, meeting were reviewed and approved as follows:

Motion by: Sue Simmons
Vote was unanimous in the affirmative.

Agenda Item No. 1

Revised Fixed Asset Policy and Proposed Capitalized Leases and Deposit Liability Policies

Copies of the revised Fixed Asset Policy and the proposed Capital Lease and Deposit Liabilities Policies were given to the Committee members in attendance for their review. The policies were approved and will be sent to the Agencies for comment.

Agenda Item No. 2

Tracking of Assets Purchased for Clients

Discussion postponed for a future meeting.

Agenda Item No. 3

Building Cost Policy Draft

Merideth informed the Committee that she had requested information from the State of Michigan on building cost valuation. She will present the information to the Committee when it is received.

Agenda Item No. 4

Fiscal Policy Table of Contents

Sue reported that Dave Tolman is trying to locate a comprehensive set of executive orders. She also informed the Committee that placing this information on the internet is a possibility and that DFM would be responsible for maintaining the web site.

Agenda Item No. 5

Board of Examiners Policies

Merideth presented her findings on the surplus property issue. She reported that the Board of Examiners look for four specific items. They are items valued over \$5,000, non-standard items, lost or stolen items, and trade-ins. The Committee discussed eliminating the forms for most items and requiring that the Agencies retain some paperwork for audit purposes. The Committee also talked about putting the surplus property list either on the internet or distributing

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
March 20, 1997

the list by the e-mail system. Merideth and Kathy will do further research before the Committee drafts the recommended procedures that will be submitted to the Board of Examiners at a later date.

Agenda Item No. 6
Federal Issue Section

Sue Simmons and Larry Kirk will put together some ideas and report to the Committee after the legislative session has adjourned.

Agenda Item No. 7
EFT Proposed Legislation and Policies

Gary Broker will update the committee at a future meeting.

Agenda Item No. 8
Records Retention Policy Draft

Connie Medlin will meet with Administration in March and report back to the Committee.

The agenda was set for the next meeting, **to be held April 17, 1997, at 1:30 p.m.**

Meeting adjourned at 2:10 p.m.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
April 17, 1997

Committee Members Attending:

Debbie Allen, DWR
Merideth Hackney, SCO (for Greg White)
Dick Humiston, H&W (for Gary Broker)
Larry Kirk, LSO
Kathy Opp, IDL

Staff Members Attending:

Teresa Schmaljohn, SCO

Meeting convened at 1:35 p.m. with Merideth Hackney conducting.

Minutes for the March 20, 1997 meeting were reviewed and approved as follows:

Motion by: Debbie Allen
Second by: Kathy Opp
Vote was unanimous in the affirmative.

FAS Proposal for Library Resources

Renee Ashton joined the Committee meeting to lead a discussion on FAS procedures for Library Resources. The Committee concluded that processing costs should be included as part of the acquisition cost and the use of one property number would be acceptable. The issues of proper use of capital outlay for purchases and library terminology will be left to the Agencies. Renee will do further research on valuation methods and report to the Committee at the next meeting.

Agenda Item No. 1

Tracking of Assets Purchased for Clients

The Committee determined that the Agencies should keep a record of assets given to clients as part of the client record. Items that are loaned to clients should be considered capital outlay. If assets are loaned and expected to become obsolete prior to their return, the Agencies should consider giving these items to the client.

Agenda Item No. 2

Building Cost Policy Draft

Merideth had not received the information she requested from the State of Michigan on building cost valuation. She will present the information a later date.

Agenda Item No. 3

Fiscal Policy Table of Contents

Discussion postponed until a future meeting.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
April 17, 1997

Agenda Item No. 4
Board of Examiners Surplus Property Policy

Kathy presented a copy of a FAS report that will list surplus property dispositions. The Committee concluded that this report would be an effective audit trail. The Committee also discussed placing a list of surplus property on the internet and a list of Agencies with assets available for sale on the STARS News Screen. Darla will do further research on this issue. Kathy is working on the proposal that will be submitted to the Board of Examiners. A draft of the letter, suggesting revisions to the current policy, will be presented at the next meeting. Kathy will contact a member of the Subcommittee to determine if the Board of Examiners will be receptive to the proposal.

Agenda Item No. 5
Board of Examiners Moving Cost Policy

Discussion postponed until a future meeting.

Agenda Item No. 6
Committee Representation

Kathy was contacted by Dana Lopez regarding replacements for Kathy and Debbie at the end of the fiscal year. It is their understanding that they were to serve until the end of the calendar year. Debbie will contact Dana before the next meeting.

Agenda Item No. 7
EFT Proposed Legislation and Policies

Gary will work with DFM to see that this is included in the Governor's package for next year.

Agenda Item No. 8
Federal Issue Section

Larry will put together some information to present to the Committee at the next meeting.

Agenda Item No. 9
Records Retention Policy Draft

Larry will invite someone from Records Management to the next meeting to give a presentation on records retention .

Agenda Item No. 10
Revised Fixed Asset Policy and Proposed Capitalized Leases and Deposit Liability Policies

Discussion postponed until after the review period ends, April 24, 1997.

The agenda was set for the next meeting, to be held **May 15, 1997**, at 1:30 p.m.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
April 17, 1997

Meeting adjourned at 3:05 p.m.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

AGENDA

May 15, 1997
1:30 - 3:30 p.m.

Review and approve minutes of the April 17, 1997, meeting.

Committee will discuss the following:

1. Michelle Stone (from Records Management) - present information on record retention.
2. Renee Ashton - present research findings on proposed FAS procedures for Library Resources.
3. Dave Tolman - present a cumulative list of financially related executive orders and identify where a comprehensive set of all effective orders is maintained
4. Merideth Hackney - discuss the revised Fixed Asset Policy and the proposed Capitalized Leases and Deposit Liability Policies (review period ended April 24, 1997).
5. Darla Rankin and Kathy Opp - present research findings on disposal items and a draft of the letter that will be submitted to the Board of Examiners to recommend changes.
6. Merideth Hackney - present research findings on which moving costs the Board of Examiners actually reviews.
7. Debbie Allen - discuss FPAC Committee representation.
8. Larry Kirk - present suggestions for the Federal issue section.
9. Merideth Hackney - present information regarding building cost for FAS implementation when information is received from the State of Michigan.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

AGENDA

May 15, 1997
1:30 - 3:30 p.m.

Review and approve minutes of the April 17, 1997, meeting.

Committee will discuss the following:

1. Michelle Stone (from Records Management) - present information on record retention.
2. Renee Ashton - present research findings on proposed FAS procedures for Library Resources.
3. Dave Tolman - present a cumulative list of financially related executive orders and identify where a comprehensive set of all effective orders is maintained
4. Merideth Hackney - discuss the revised Fixed Asset Policy and the proposed Capitalized Leases and Deposit Liability Policies (review period ended April 24, 1997).
5. Darla Rankin and Kathy Opp - present research findings on disposal items and a draft of the letter that will be submitted to the Board of Examiners to recommend changes.
6. Merideth Hackney - present research findings on which moving costs the Board of Examiners actually reviews.
7. Debbie Allen - discuss FPAC Committee representation.
8. Larry Kirk - present suggestions for the Federal issue section.
9. Merideth Hackney - present information regarding building cost for FAS implementation when information is received from the State of Michigan.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
May 22, 1997

Committee Members Attending:

Debbie Allen, DWR
Gary Broker, H&W
Cynthia Elliott, CI
Merideth Hackney, SCO (for Greg White)
Larry Kirk, LSO
Kathy Opp, IDL
Dave Toleman, DFM

Staff Members Attending:

Teresa Schmaljohn, SCO

Meeting convened at 1:40 p.m. with Merideth Hackney conducting.

Minutes for the April 17, 1997 meeting were reviewed and approved as follows:

Motion by: Larry Kirk
Second by: Debbie Allen
Vote was unanimous in the affirmative.

Agenda Item No. 1

Record Retention Policy Draft

Presentation postponed until the June 12th meeting.

Agenda Item No. 2

FAS Proposal for Library Resources

Merideth informed the Committee that the SCO contacted Deloitte & Touche concerning the valuation of library resources. The firm could not offer a specific solution but claimed consistency was the key. The Committee concluded that valuation of library resources should be settled between the SCO and the State Library.

Agenda Item No. 3

Fiscal Policy Table of Contents

Dave presented a comprehensive list of executive orders. He will work with the Governor's Office to establish a central point where all effective orders can be maintained and possibly put on the internet by that office.

Agenda Item No. 4

Revised Fixed Asset Policy and Proposed Capitalized Leases and Deposit Liability Policies

The Committee reviewed the responses to the exposure drafts. Minor changes will be made and forwarded to the State Controller for his approval.

Agenda Item No. 5

Board of Examiners Surplus Property Policy

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
May 22, 1997

Discussion postponed until a future meeting.

Agenda Item No. 6
Board of Examiners Moving Cost Policy

Gary will research this issue and report back to the Committee at a later date.

Agenda Item No. 7
Committee Representation

Merideth informed the Committee that the two-year terms of Kathy, Debbie and Gary will come to an end in January of 1998. The Committee discussed extending the term of one of these members to prevent the loss of three experienced committee members at one time. The discussion will be continued at a later meeting.

Agenda Item No. 8
Federal Issue Section

Larry has put together some information for the Committee regarding federal publications of which state employees responsible for federal grants need to be aware. A copy of that list is being sent to all Committee members with these minutes.

Agenda Item No. 9
Building Cost Policy Draft

Merideth has not received a response from the State of Michigan regarding building cost valuation.

The agenda was set for the next meeting, to be held **JUNE 12, 1997**, at 1:30 p.m.

Meeting adjourned at 2:15 p.m.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
June 12, 1997

Committee Members Attending:

Debbie Allen, DWR
Cynthia Elliott, CI
Larry Kirk, LSO
Kathy Opp, IDL

Staff Members Attending:

Teresa Schmaljohn, SCO

Meeting convened at 1:30 p.m. with Larry Kirk conducting.

Minutes for the May 22, 1997 meeting were reviewed and approved as follows:

Motion by: Cynthia Elliott
Second by: Debbie Allen
Vote was unanimous in the affirmative.

Agenda Item No. 1
Record Retention Policy Draft

Michelle Stone from Records Retention gave a presentation on Records Management. She handed out copies of the Records Management Manual to the Committee members and outlined the procedures that an agency should follow before records are destroyed. A copy of that manual has been enclosed for Committee members that were not present for the meeting. Others can contact Michelle at 327-7060 to request a copy.

Agenda Item No. 2
Revised Fixed Asset Policy and Proposed Capitalized Leases and Deposit Liability Policies

The policies have been sent to the Mr. Williams for his approval.

Agenda Item No. 3
Board of Examiners Surplus Property Policy

Kathy presented a draft of the letter that the Committee will submit to the Board of Examiners. A copy is enclosed for members not present at the meeting. Please contact Kathy Opp or Darla Rankin regarding any comments by June 26. The revised version will be presented at the next meeting.

Agenda Item No. 4
Board of Examiners Moving Cost Policy

Discussion postponed until a future meeting.

Agenda Item No.5
Committee Representation

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
June 12, 1997

Discussion postponed until a future meeting.

Agenda Item No. 6
Federal Issue Section

Larry has put together some information for the Committee regarding federal publications of which state employees responsible for federal grants need to be aware. A copy of that list is enclosed for Committee members who did not attend the meeting. Committee members who would like to comment are asked to contact Larry by July 26.

Agenda Item No. 7
Fiscal Policy Table of Contents

Discussion postponed until a future meeting.

Agenda Item No. 8
Building Cost Policy Draft

Discussion postponed until a future meeting.

The agenda was set for the next meeting, to be held **JULY 10, 1997**, at 1:30 p.m.

Meeting adjourned at 2:45 p.m.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

AGENDA

July 24, 1997
1:30 - 3:30 p.m.

Review and approve minutes of the June 12, 1997 meeting.

Committee will discuss the following:

1. Merideth Hackney - update on FPAC manual introduction.
2. Kathy Opp and Darla Rankin - present a letter that will be submitted to the Board of Examiners to recommend changes to surplus property disposal procedures.
3. Gary Broker - present research findings on which moving costs the Board of Examiners actually reviews.
4. Larry Kirk - discuss Federal issue section.
5. Dave Tolman - update on executive order project (organize a central location for executive orders in the Governor's Office and a possible internet site).
6. Merideth Hackney - present information regarding building cost for FAS implementation when information is received from the State of Michigan.

Meeting of July 10, 1997, was canceled due to lack of quorum.

If you or your designated representative are unable to attend, PLEASE contact Darla Rankin or Teresa Schmaljohn (334-3150) prior to the meeting.
Thanks.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
July 24, 1997

Committee Members Attending:

Debbie Allen, DWR
Cynthia Elliott, CI
Merideth Hackney, SCO (for Greg White)
Larry Kirk, LSO
Kathy Opp, IDL
Dave Toleman, DFM

Staff Members Attending:

Teresa Schmaljohn, SCO

Meeting convened at 1:40 p.m. with Dave Tolman conducting.

Minutes for the June 12, 1997 meeting were reviewed and approved with one change as follows:

Motion by: Larry Kirk
Second by: Merideth Hackney
Vote was unanimous in the affirmative.

Agenda Item No. 1
FPAC Manual Introduction

The Committee reviewed the *Policy Adoption/Revision Procedure* and the *Procedures for Obtaining Exception to Policies* and concluded that the two could be combined. The Committee was presented with a copy of a proposed revised introduction for the FPAC manual for their review. It will be discussed at the next meeting.

Agenda Item No. 2
Board of Examiners Surplus Property Policy

Kathy Opp reported that John Echesu???????????? in the Department of Administration. He has designed a form to be used on the internet. Each agency will add their surplus property that does not meet the criteria for review by the Board of Examiners. A September implementation is expected. John is working on developing *queries*????????????

Agenda Item No. 3
Board of Examiners Moving Cost Policy

Discussion postponed until a future meeting.

Agenda Item No. 4
Federal Issue Section

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
July 24, 1997

Larry informed the Committee that the A-133 is out and effective and the new compliance supplement is out. A revised copy of the Federal Issue Section is included for the **Committee member's for their review.**

Agenda Item No. 5
Fiscal Policy Table of Contents

Dave Toleman reported to the Committee that the executive orders and proclamations would put on the Governor's Office home page on the internet. The page will be maintained by DFM.

Agenda Item No. 6
Building Cost Policy Draft

Merideth reported to the Committee that she had not received a response from the State of Michigan despite several attempts. She will discuss the issue of building cost with Steve Allison, a consultant currently working at the SCO.

Other Issues

Committee representation was discussed. It was agreed that it would be in the best interest of the Committee to extend the membership for one year so the three experienced members would not be lost at the same time. Debbie and Kathy stated that they would be willing to stay. Merideth will discuss this issue with Mr. Williams.

The Committee discussed adding new issues to the agenda. Darla is reviewing old issues in the Committee minutes and will make suggestions at a future meeting. The Committee also discussed adding a segment on record retention in the introduction of the manual. Teresa will put something together for the next meeting.

The agenda was set for the next meeting, to be held **AUGUST 21, 1997**, at 1:30 p.m.

Meeting adjourned at 2:55 p.m.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
August 21, 1997

Committee Members Attending:

Debbie Allen, DWR
Cynthia Elliott, CI
Merideth Hackney, SCO
Dick Humiston, H&W (for Gary Broker)
Larry Kirk, LSO
Kathy Opp, IDL
Dave Tolman, DFM

Staff Members Attending:

Teresa Schmaljohn, SCO

Meeting convened at 1:35 p.m. with Merideth Hackney conducting.

Minutes for the July 24, 1997 meeting were reviewed and approved as follows:

Motion by: Dave Tolman
Second by: Kathy Opp
Vote was unanimous in the affirmative.

Agenda Item No. 1
FPAC Manual Introduction

The Committee reviewed the revised introduction for the FPAC manual. It was approved with minor changes.

Agenda Item No. 2
Board of Examiners Surplus Property Policy

Kathy Opp presented the proposed letter to be sent to the Board of Examiners requesting changes in surplus property disposal procedures. The Committee reviewed the letter. Suggested changes will be made and the letter will be submitted to the Board.

Agenda Item No. 3
Board of Examiners Moving Cost Policy

Dick Humiston reported that the Department of Health and Welfare had submitted a letter to the Board of Examiners requesting changes to the moving cost policy. It was requested that costs less than \$5,000 be approved at agency level. Costs over this amount would continue to be submitted to the Board of Examiners as usual.

Agenda Item No. 4
Federal Issue Section

Larry presented the proposed Federal Issue section to the Committee. A revised copy is attached for Committee members.

Other Issues

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
August 21, 1997

The Committee discussed adding an Internal Control section to the manual, which would address management's responsibility and provide general information. Teresa will draft this information section for the next meeting.

The agenda was set for the next meeting, to be held **SEPTEMBER 18, 1997**, at 1:30 p.m.

Meeting adjourned at 2:30 p.m.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

AGENDA

August 21, 1997
1:30 - 3:30 p.m.

Review and approve minutes of the July 24, 1997 meeting.

Committee will discuss the following:

1. Merideth Hackney - discuss the proposed revisions to the Introduction of the FPAC manual.
2. Kathy Opp and Darla Rankin - present a letter to be submitted to the Board of Examiners to recommend changes to surplus property disposal procedures.
3. Gary Broker - present research findings on which moving costs the Board of Examiners actually reviews.
4. Larry Kirk - discuss the Federal issue section. Revised copy attached for Committee members.

If you or your designated representative are unable to attend, PLEASE contact Darla Rankin or Teresa Schmaljohn (334-3150) prior to the meeting.
Thanks.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
September 18, 1997

Committee Members Attending:

Steve Allison, SCO
Debbie Allen, DWR
Beth Ann Christensen, IDL (for Kathy Opp)
Dick Humiston, H&W (for Gary Broker)
Dave Tolman, DFM

Staff Members Attending:

Merideth Hackney, SCO

Minutes for the August 21, 1997 meeting were reviewed and approved as follows:

Motion by: Dick Humiston
Second by: Dave Tolman
Vote was unanimous in the affirmative.

Agenda Item No. 1
Federal Issue Section

The Committee reviewed and approved the proposed Federal Issue section.

Agenda Item No. 2
Internal Control Section

Merideth reported that a draft of the Internal Control Section would be presented at the next meeting.

Agenda Item No. 3
Board of Examiners Moving Cost Policy

Dick Humiston reported that Gary Broker had attended the September 3rd Board of Examiners subcommittee meeting. He indicated that the subcommittee supported the proposed changes to the moving cost policy but requested that the inquiry come from the FPAC Committee as a statewide issue. Dave and Merideth have been invited to the next subcommittee meeting to be held on October 17th. The FPAC Committee voted to support the proposal originally submitted by Health and Welfare. A formal request will be prepared at a later date if deemed necessary.

Agenda Item No. 4
Board of Examiners Surplus Property Policy

The surplus property memo was reviewed and approved for submission.

Other Issues

Reimbursements of meal expenses for retreats held at the home station were discussed. Changes to the current policy are under consideration by the Board of Examiners. FPAC Committee members expressed concern for lifting the existing limitations, but also indicated that in some circumstances it was necessary to show meal costs as room rent in order to comply with the regulations. Dave and Merideth will gather further information at the Board of Examiners' subcommittee meeting scheduled for September 3rd.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
September 18, 1997

Beth Ann shared the internet address for the AICPA. It is HYPERLINK
<http://www.AICPA.org>. To access circular information on A-133 add: </belt/a133.htm>

The agenda was set for the next meeting, to be held **OCTOBER 23, 1997**, at 1:30
p.m.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

AGENDA

September 18, 1997
1:30 - 3:30 p.m.

Review and approve minutes of the August 21, 1997 meeting.

Committee will discuss the following:

1. Larry Kirk - discuss the Federal issue section. Revised copy attached for Committee members.
2. Teresa Schmaljohn - discuss the Internal Control section.

If you or your designated representative are unable to attend, PLEASE contact Darla Rankin or Teresa Schmaljohn (334-3150) prior to the meeting. Thanks.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
November 20, 1997

20

Committee Members Attending:

Steve Allison, SCO
Debbie Allen, DWR
Kathy Opp, IDL
Dave Tolman, DFM

Staff Members Attending:

Merideth Hackney, SCO
Teresa Schmaljohn, SCO

Minutes for the September 18, 1997 meeting were reviewed and approved as follows:

Motion by: Debbie Allen
Second by: Dave Tolman
Vote was unanimous in the affirmative.

Agenda Item No. 1

Board of Examiners Moving Cost Policy

The Board of Examiners subcommittee postponed the discussion of the Moving Cost Policy until its November 14th meeting.

Agenda Item No. 2

Meal Expenses for Retreats

Discussion postponed until after the November 14th Board of Examiners subcommittee meeting.

Agenda Item No. 3

Internal Control Section

Teresa presented the proposed draft of the Internal Control Section. It was reviewed and approved by the Committee.

Other Issues

Committee representation was discussed. Kathy, Debbie, and Gary are scheduled to serve until the end of the current year. In addition, Cynthia has left her position with the State. The Committee discussed extending the terms of one or two of its members. Dave Fulkerson, Cynthia's replacement at Correctional Industries, has agreed to take Cynthia's position on the Committee. Kathy will speak to Dana Lopez with the Idaho Fiscal Officer's Association regarding new Committee members.

The Committee selected a page header format for the FPAC manual that will be made available on-line.

The agenda was set for the next meeting, to be held **November 20, 1997**, at 1:30 p.m.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

AGENDA

November 20, 1997
1:30 - 3:30 p.m.

Review and approve minutes of the October 23, 1997 meeting.

Committee will discuss the following:

1. Merideth Hackney and Dave Tolman – report on the Board of Examiners subcommittee meeting regarding moving costs and reimbursement of meal expenses.

Committee members - If you or your designated representative are unable to attend, please contact Teresa Schmaljohn (334-3150) prior to the meeting. Thanks.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

MINUTES
November 20, 1997

20

Committee Members Attending:

Steve Allison, SCO
Dave Fulkerson, CI
Dick Humiston (for Gary Broker), H&W
Kathy Opp, IDL
Dave Tolman, DFM

Staff Members Attending:

Merideth Hackney, SCO
Melonie Bartolome, SCO

Minutes for the October 23, 1997 meeting were reviewed and approved as follows:

Motion by: Dave Tolman
Second by: Kathy Opp
Vote was unanimous in the affirmative.

Agenda Item No. 1

Board of Examiners Moving Cost Policy

Changes to the Board of Examiner's policy will be made to allow agencies to approve moving costs up to and including \$5,000. The State Controller's Office will provide an annual report to the Board of Examiners.

Agenda Item No. 2

Meal Expenses for Retreats

The Committee will review and propose changes to the policy on home station meals. Kathy, Dave, Dick and Teresa will look into the price estimates at various locations.

Agenda Item No. 3

Board of Examiners Surplus Property Policy

The Board of Examiners has reviewed and approved suggestions that were made by FPAC and have requested that the Committee draft a policy, in the Board of Examiner's policy format, incorporating the changes.

Other Items

The Committee discussed alternative formats for the FPAC policies, as well as electronic publishing of the FPAC policies. A final decision has not yet been made. The Committee also discussed several issues that had been tabled at previous meeting. Procurement cards and gifts for employees will be discussed at the next meeting.

The agenda was set for the next meeting, to be held **December 18, 1997**, at 1:30 p.m.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

AGENDA

December 18, 1997

1:30 - 3:30 p.m.

Review and approve minutes of the November 20, 1997 meeting.

Committee will discuss the following:

1. Kathy, Dave, Dick, and Teresa – Report findings on the estimated cost of meals and refreshments in various towns.
2. Steve Allison – Discuss procurement cards and employee gifts.
3. Steve Allison – Lead discussion on Idaho Code section 67-1026, regarding the offsetting of payables against receivables with the Board of Examiners approval.

Committee members - If you or your designated representative are unable to attend, please contact Teresa Schmaljohn or Melonie Bartolome (334-3150) prior to the meeting. Thanks.

Committee Members Attending:

Steve Allison, SCO (Co-Chair)
Larry Kirk, LSO
Kathy Opp, IDL
Dave Tolman, DFM (Co-Chair)

Staff Members Attending:

Jody Leoni, DFM
Vivian Kline, SCO
Connie Medlin, SCO
Teresa Schmaljohn, SCO

Meeting convened at 1:35 p.m. with Dave Tolman conducting.

Minutes for the October 23, 1997 meeting were reviewed and approved as follows:

Motion by: Kathy Opp
Second by: Steve Allison
Vote was unanimous in the affirmative.

Agenda Item No. 1

Meal Expenses for Retreats "for Retreats"

Kathy, Teresa, Dick and Dave Fulkerson obtained price estimates for meals for various cities/towns in the State. Further information is needed for the Couer d'Alene area as the Committee felt that the estimates from The Resort were not representative of the area in general.

Agenda Item No. 2

Procurement Card

Renee Poulsen, from Purchasing, joined the Committee to discuss the procurement cards that the State expects to use in the future. The Committee discussed concerns regarding the issuance of tax form 1099 and problems associated with having a non-State entity retain the records. It was determined that the State Controller's Office would address these issues. The Committee may create a policy requiring the agencies to maintain specific records regarding these cards, including information such as who the cards are assigned to, limitations of the card, and other pertinent information. The discussion of employee gifts was postponed until a future meeting.

Agenda Item No. 3

Offsetting of Payables with Receivables

Discussion postponed until a future meeting.

Other Items

Kathy is working with John Eckerle, in Administration, to establish the website for the surplus property disposal.

New Committee members were announced. Jane Wright, from Parks & Rec., and Cathy Chase, from Transportation, will replace Debbie Allen and Gary Broker. Kathy Opp, from Lands, has agreed to serve an additional year, and Dave Fulkerson, from Correctional Industries, has agreed to replace Cynthia Elliott.

The agenda was set for the next meeting, to be held **January 15, 1997**, at 1:30 p.m.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE

AGENDA

December 18, 1997

1:30 - 3:30 p.m.

Review and approve minutes of the November 20, 1997 meeting.

Committee will discuss the following:

1. Kathy Opp, Dave Tolman, Dick Humiston, and Teresa Schmaljohn – Report findings on the estimated cost of meals and refreshments in various towns.
2. Steve Allison – Discuss procurement cards and employee gifts.
3. Steve Allison – Lead discussion on Idaho Code section 67-1026, regarding the offsetting of payables against receivables with the Board of Examiners approval.

The following is a list of topics that the Committee will review in future:

- Procurement cards
- Bad debts
- Building Authority
- Electronic Fund Transfers

Committee members - If you or your designated representative are unable to attend, please contact Teresa Schmaljohn or Melonie Bartolome (334-3150) prior to the meeting. Thanks.