

**STATEWIDE FISCAL POLICY ADVISORY COMMITTEE (FPAC) AGENDA
For Thursday, February 21, 2002**

To add items to the agenda, contact:

Steve Allison, SCO 334-3150, sallison@sco.state.id.us

Pre-meeting assignments:

1. Get rev/exp elimination and joint purchasing contract sent out to members for review and comment. (Kristi).

Current agenda items:

1. Approve minutes.
2. Comment on final draft for rev/exp elimination.
3. Comment on rewrite for joint purchasing contracts policy.
4. Update on sub-objects. (Darla).
5. Holiday pay for flex-time employees. (Steve Kenyon).

Pending agenda items:

1. Get prior year adjustment policy draft finalized and sent out for agency review. (Steve, Connie, and Kristi).
2. DFM's \$300 capital outlay. Change in definition and increase amount. Won't address until after this legislative session. (Kathy).
3. Capital asset policy out for agency review. Waiting for final input from capital asset committee. (Kristi).

Future agenda items:

Please bring more topics!

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE (FPAC) MINUTES
For Thursday, January 17, 2002

In attendance: Mike Aiello, DFM Kathy Chase, ITD Ray Ineck, LSO
 Tom Wilkerson, INS William Hart, TAX Darla Rankin, SCO
 Steve Allison, SCO Kristi Kelly, SCO Nancy Handzel, DWR

Guests: Connie Stearns, SCO
 Tim Wendland, SCO

Agenda 1: Approve minutes. Ray motioned to accept the minutes as written. Tom seconded.

Agenda 2: Revenue/Expenditure elimination policy. Currently this policy addresses joint purchasing contracts and pass throughs for monies received at one agency and passed through to another. After committee review, it was decided to break this policy into two separate policies. Connie will rewrite the joint purchasing contract policy, renaming it the "Joint Venture Accounting Policy", including the *Idaho Code* that addresses joint purchasing contracts, and also reference the STARS Manual for guidance on what TC's to use. Tim will rewrite the pass-through policy. Both policies will be sent to the members before the next meeting for review so we can get this out to the agencies for review.

Agenda 3: DFM's \$300 capital outlay. Ray talked to Jeff Youtz and Mike to Brad Foltman about increasing the floor for capital outlay to \$2,000. Jeff and Brad said they would be willing to talk about it more after this legislative session.

The Surplus Property procedure rewrite was reviewed and approved by the committee. The concern of how to account for tagged inventory that no longer is required to be inventoried was addressed. Agencies track these items internally. So, when disposing of surplus property that has a tag, simply remove from the agency's list with a comment why that tag number is no longer in inventory. It was suggested by Tom to put a FAQ out on the website. Some agencies were worried about insurance for those items not on an inventory list. Tom recommended agencies take pictures of items that may not be on an inventory list. For example, take a picture of a typical cubicle to show what the cubicle contains. No policy needs to be set but the committee suggested guidance is needed by the agencies from Admin's Risk Management regarding claims administration and from Statewide Accounting regarding instructions for removing <\$2,000 assets from inventory.

Agenda 4: Employee recognition expenses. The committee discussed recent efforts to offer employees benefits like lunch awards, coffee paid, etc. and the possibility that additional guidance may be necessary to preclude problems. The committee agreed existing policy guidance was sufficient. Tom suggested there be a memo sent to agencies to tell fiscal officers that employee recognition expenses may not be appropriate.

Agenda 5: Prior year adjustments. A prior year adjustment policy rewrite was reviewed by the committee. This rewrite eliminates much of the detail from previous working policy drafts and specifically defines items like “key statewide balances” and “agency internal balances.” Tom suggested and the committee agreed to send the policy out for agency review. Steve would like to do one last internal review with Connie on the policy before it goes out.

Next meeting will be Thursday, February 21, 2002 at 1:15.

**STATEWIDE FISCAL POLICY ADVISORY COMMITTEE (FPAC) AGENDA
For Thursday, March 21, 2002**

To add items to the agenda, contact:

Steve Allison, SCO 334-3150, sallison@sco.state.id.us

Pre-meeting assignments:

Current agenda items:

1. Fiscal policy for holiday pay. (Tom Wilkerson). Discuss what issues the committee may have.
2. Moving Expense policy change request. Steve. Please bring the handouts provided earlier that you received in Statehouse mail.

Pending agenda items:

1. Get joint venture and contracting, petty cash, and change fund policies into final format and out for agency review.
2. Get prior year adjustment policy draft finalized and sent out for agency review. (Connie and Steve).
3. DFM's \$300 capital outlay. Change in definition and increase amount. Will not be addressed until after this Legislative session. (Kathy Chase).
4. Capital asset policy out for agency review. Capital asset policy is awaiting reply from Lou Henry on how the colleges and universities will account for their large library collections.

Future agenda items:

Please bring more topics!

**STATEWIDE FISCAL POLICY ADVISORY COMMITTEE (FPAC) MINUTES
For Thursday, February 21, 2002**

In attendance: Steve Allison, SCO Kristi Kelly, SCO Nancy Handzel, DWR
 Tom Wilkerson, INS Darla Rankin, SCO
 Mike Aiello, DFM Ray Ineck, LSO
Guest: Steve Kenyon, SCO

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

Agenda 2: Rev./Exp. Elimination policy draft. Committee approved. Pending. Final internal revisions and new TC set-up and testing to be done. (Steve.)

Agenda 3: Joint Purchasing Contracts. The original draft that was sent out for committee review had a few revisions made by Steve. Steve felt there could be another situation not addressed in original draft and added a section titled "Internal Service Function." These changes were shared with the committee. A rewrite of the administrative section will be done. It was unclear whether there needed to be a distinction between joint purchasing and internal service function. Mike will check with Brad Foltman to get his view. Tom suggested getting rid of the transaction codes and instead link references to these TC's to the STARS User Manual. It was also suggested that since the rev./exp. elimination policy, joint purchasing contract, and the internal service function policies are so similar, that there be one title given and have the individual policies named as subsections.

Agenda 4: Update on sub-objects. Darla reported that FRUG had requested that the sub-objects be reviewed. A few agencies wanted to roll the sub-objects to make data entry less work. Changing the structure of sub-objects would affect financial reporting and also the financial data results wanted when agencies run NOMAD reports. There needs to be some clean-up of sub-objects but changing the structure would cause problems for a majority of the agencies. Mike Aiello also mentioned by grouping sub-objects, this would cause problems with reporting to SWICAP. There is a meeting scheduled for this afternoon to discuss sub-objects.

Agenda 5: Holiday pay for flex-time employees. Steve Kenyon reported on holiday pay for those who work four, ten-hour days or those whose work schedule is not the traditional five, eight-hour days. Should they get eight hours of holiday pay like other State workers, or should they be paid holiday pay for the hours they normally would have worked on that day? For example, if an employee works four, ten-hour days and a holiday falls on one of his scheduled days, should he be paid eight hours of holiday pay and have to make up the two hours within the other three days? Clarification is needed on *Idaho Code 67-5302*; this will be submitted to the Attorney General's Office for interpretation.

Meeting adjourned at 2:30. Next meeting is Thursday, March 21 at 1:15.

**STATEWIDE FISCAL POLICY ADVISORY COMMITTEE (FPAC) AGENDA
For Thursday, April 18, 2002**

To add items to the agenda, contact: Steve Allison, SCO 334-3150,
sallison@sco.state.id.us.

Pre-meeting assignments:

1. Fiscal policy for holiday pay. (Tom). Tom to meet with Steve Kenyon.
2. Moving policy. (Steve). Draft a letter stating members concerns on moving expense policy changes, get out to members and incorporate feedback, and meet with BOE subcommittee on April 18.
3. Workers compensation. (Tom and William). Bring information on how your agency handles workers compensation.
4. Capital Outlay. (Ray, Mike, and Kathy). Meet with Jeff Youtz and Brad Foltman to discuss increasing floor for capital outlay to \$2,000.

Current Agenda items:

1. Approve minutes.
2. Moving policy. (Steve). Discussion on letter sent out from Steve and report from BOE subcommittee.
3. Follow-up on holiday pay for flex-time. (Tom).
4. Discuss workers compensation. (Tom and William). Who is responsible for paying workers comp. when a contractor is involved. Look at Statute.
5. Follow-up on capital outlay floor increase. (Ray, Brad, Mike, and Kathy).

Pending items:

1. Policies:
 - a. Joint venture and Contracting: waiting for new TC's and testing.
 - b. Petty Cash: waiting for new TC's and testing.
 - c. Change fund: waiting for new TC's and testing.
 - d. Capital assets policy: waiting for response from Lou Henry on how college and universities will account for their large library collections.
 - e. Prior year adjustments: working on new TC's and testing.

STATEWIDE FISCAL ADVISORY COMMITTEE (FPAC) MINUTES

For Thursday, March 21, 2002

In attendance: Darla Rankin, SCO Tom Wilkerson, INS Mike Aiello, DFM
Steve Allison, SCO Nancy Handzel, DWR William Hart, TAX
Kristi Kelly, SCO Ray Ineck, LSO Kathy Chase, ITD

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

Agenda 1: Holiday pay for flex-time. Tom will meet with Steve Kenyon to get his concerns relating to holiday pay for flex-time employees and write up a white paper draft. The committee, for the most part, felt if an employee chooses to work flex-time, they should not get ten hours of holiday pay when employees who work eight hours, five days a week, would only receive eight hours of holiday pay.

Agenda 2: Moving expense policy change request. Dave Tolman wrote up a revised moving policy to submit to the BOE. The revisions gave employees a third option to the moving policy. After the FPAC reviewed this policy, many members felt the third option may open the policy up for abuse. It was suggested that the employee not be the one to make the decision as to which option was chosen, but instead to have the agency choose which option would be most beneficial to the State; the point was then made that if choosing different options for different employees, there could be some legal ramifications because one employee could say another employee was treated differently. So, the committee decided it would be best if the moving policy had only one option. Steve will write up a letter addressing these concerns and will send to all the members. Other thoughts on the policy was the rate schedule percentage was too high (95%) and that even 90 percent would be generous and a jump in lodging from 10 days to 45 days was extreme. Steve will also send the letter out to bigger agencies.

Other:

1. Sub objects: William asked if the change in sub objects was no longer going to be discussed. Darla said that Connie is cleaning up the sub objects. Descriptions will also be expanded to make choosing easier, as well as two lists of sub objects in different formats to choose from for easier data entry. Sub objects will be reviewed at a later date.

The meeting adjourned at 2:30. Next meeting will be Thursday, April 18 at 1:15.

**STATEWIDE FISCAL POLICY ADVISORY COMMITTEE (FPAC) MINUTES
For Thursday, April 18, 2002**

In attendance:	Steve Allison, SCO	Nancy Handzel, DWR
	Tom Wilkerson, INS	Ray Ineck, LSO
	Kristi Kelly, SCO	Angie Billings, DFM
Guests:	Ray Houston, LBO	
	Matt Freeman, LBO	
	Brad Foltman, LSO	
	Chuck Severn, SCO	

Agenda 1: Approve minutes. Motion to approve minutes was made by Tom and seconded by Ray Ineck.

Agenda 2: Moving Expenses. Steve passed out a memorandum that was sent to the Board of Examiners, stating concerns the FPAC Committee had with the proposed changes from ITD to the current moving policy. After analysis from the bigger agencies that incur the largest moving expenses, the analysis revealed that overall the proposed changes appeared reasonable. The BOE approved the Dept. of Transportation recommended changes to the moving policy.

Agenda 3. Holiday pay for flex-time. Currently, some employees working flex hours are receiving in excess of 120 hours of holiday pay per annum while the majority of employees are receiving 80 hours of holiday pay per annum, both groups working an 80 hour week period. This presents an inconsistency in accounting as well as inequitable treatment of employees. The proposed solution is to change the statute to specifically clarify the intent of this benefit. Until that can be accomplished, Tom will draft up a letter to be sent to fiscal officers and agency heads asking that a maximum benefit of 80 hours of holiday pay per annum be paid to flex-time employees. These flex-time employees would need to adjust their work schedules accordingly to arrive at 80 regular hours per pay period. In summary, holiday pay should be based upon benefit hours not days.

Agenda 4. Worker's compensation insurance. Ray Ineck handed out a letter dated May 20, 1999, that gives some guidance on what organizations are required to pay workers compensation insurance. This topic will be discussed more at the next meeting.

Agenda 5. Capital outlay. Brad Foltman, Ray Houston, and Matt Freeman attended the meeting to have input into this topic. Ray Houston was concerned that by raising the capital outlay floor to \$2,000, information for many items would not be available for budgetary inquiries. Brad also stated that he was not comfortable with the change to \$2,000 if it was just to be consistent with the capital asset policy. He said an adjustment may be warranted but probably not to the extent of \$2,000. An increase in the capital floor outlay may be addressed at a later time.

Other: Submitting travel receipts on a timely basis in order to be reimbursed for travel expenses. Chuck Severn voiced concern on agencies that give employees advances for travel or the agency doesn't request reimbursement for travel in a timely manner. Two issues: according to law, an employee who has received an advance, travels, and ends up owing the State money, only has 120 days to return the money; otherwise, that money will become taxable income to the employee. If an agency doesn't put in for reimbursement for travel within 60 days, that amount also becomes taxable income to the employee. Chuck will draft a policy to address the time limits and the need for agencies to account on a timely manner for advances and travel reimbursements.

Next meeting, Thursday, May 16, 2002 at 1:15.

**STATEWIDE FISCAL POLICY ADVISORY COMMITTEE AGENDA
For Thursday, May 16, 2002**

To add items to the agenda, contact Steve Allison, SCO 334-3150, or sallison@sco.state.id.us.

Pre-meeting assignments:

1. Get time limit draft out to committee members from Chuck for review.
2. Draft letter to go out to agency heads and fiscal officers about holiday flex-time. (Tom).

Current agenda items:

1. Approve minutes.
2. Worker's Compensation. (Tom and William). Bring information on how your agency handles workers compensation.
3. Review draft from Chuck Severn for time limits on advances and travel reimbursements.
4. Review letter from Tom for holiday flex-time and discuss DHR position.

Pending items:

1. Policies:
 - a. Joint Venture and Contracting: waiting for new TC's
 - b. Prior year adjustments: waiting on development of new TC's.

**STATEWIDE FISCAL POLICY ADVISORY COMMITTEE (FPAC) MINUTES
For Thursday, May 16, 2002**

In attendance: Angie Billings, DFM (chair)
Steve Allison, SCO
Ray Ineck, LSO

Tom Wilkerson, INS
Nancy Handzel, DWR
Kristi Kelly, SCO

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

Agenda 2: Worker's Compensation. Tom reported that State Purchasing has guidance on whether worker's comp. is the contractor's responsibility or not. Independent Contractors should provide their own worker's comp. Agencies need to be aware that although a sole proprietor says he is exempt from having to have workers comp., the agency ultimately could end up in court and be held liable for worker's compensation. Agencies should insist that independent contractors be required to provide proof of workers comp. and this should be stated in their contract.

Tom wants a policy to state, from a risk point of view, independent contractors should have to show proof of worker's comp. Steve will talk to Jan Cox to see if clarification is needed and report back to FPAC at the next meeting.

Agenda 3: Review draft on time limits. This subject will be on the agenda for the next meeting. Chuck will get a draft of the limits on advances and travel reimbursements to Kristi and she will get the draft out to committee members before the next meeting for their review.

Agenda 4: Review letter for holiday flex-time. Tom met with Ann Heilman at DHR and discussed the problem with holiday pay for employees who work flex-time. It was decided by the committee that a letter of intent from the Legislature and/or a change in code is needed. In the mean time, Steve will address this issue with J.D. If a memo is agreed upon, Steve will make sure Angie and Ann Heilman get a copy. Angie will also discuss with Brian Whitlock about getting the issue put in front of the Legislature the next session.

Other: LBO met with DFM and decided to remove the dollar amount from the definition of capital outlay and increased the dollar amount for a capitalized lease in the budget development manual. There is concern that agencies will be confused by no dollar limit and think they will need to use capital outlay for any items that have a useful life of greater than two years no matter what the dollar value. The main reason for having asked for the dollar limit to be *raised* was to be more consistent with the new inventory limits. It was decided that it is too late to make any changes for this year because the budget manuals have gone out to be printed.

Next meeting is scheduled for Thursday, **June 27, at 1:15.**

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE AGENDA
For Thursday, June 27, 2002

To add items to the agenda, contact:

Steve Allison, SCO, 334-3150 or sallison@sco.state.id.us or
Angie Billings, DFM, 334-2882 or abilings@dfm.state.id.us

Pre-meeting assignments:

1. Chuck. Send draft on time limits for advances and reimbursements to Kristi so she can distribute to the committee members for review prior to meeting.
2. Steve. Contact Jan Cox on worker's comp. issue.
3. Steve. Report on meeting with Controller J.D. Williams about flextime letter.

Current agenda items:

1. Approve minutes
2. Review draft from Chuck Severn for time limits on advances and travel reimbursements.
3. Worker's comp. Update from meeting with Steve and Jan Cox. (Steve).
4. Update on resolution to holiday pay for employees who work flex-time. (Steve).
5. Update on accounting for "collections". (Darla).
6. Review agency comments from the five exposure drafts (Capital Assets, Internal Service Function, Petty Cash, Change Fund, and Joint Venture Contracting and Accounting).

Pending items:

1. Library collections: how will they be accounted for. The College and Universities will be meeting in June to decide what method will be used for accounting for library collections. (Darla).

**STATEWIDE FISCAL POLICY ADVISORY COMMITTEE (FPAC) MINUTES
For Thursday, June 27, 2002**

In attendance: Steve Allison, SCO (chair) Tom Wilkerson, INS
 Angie Billings, DFM Ray Ineck, LSO-Audits
 Kristi Kelly, SCO William Hart, TAX

Guests: Chuck Severn, SCO
 Cathy Holland-Smith, LSO-Budgets

Agenda 1: Approve minutes. Minutes were approved as written.

Agenda 2: Time limits on advances/reimbursements: The policy draft that Chuck drafted for time limits on advances and reimbursements was reviewed. The committee commented on how the current travel policy does not give guidelines for the timeliness of filing. The committee decided the State Statute does not need to be changed but that a change in the travel regs. is needed. There also needs to be a time limit set for those who terminate employment to get travel reimbursement. Chuck will get memo to Phyllis so this issue can go before the subcommittee of the BOE. A suggestion was made to break the policy into sections: advances and reimbursements. The policy will address what happens when a travel claim is not submitted in a timely fashion.

Agenda 3: Worker's Comp.: More discussion ensued with problems related to contractors being required to have proof of workmen's compensation and contractor's saying they are exempt. Jan Cox said standard contract terms and conditions (t and c's) comply with requiring contractors to furnish their own workers compensation. The word "applicable" in the t and c's is causing a problem. William will meet with Jan Cox and discuss trying to get the word "applicable" removed from the t and c's.

Agenda 4: Update on resolution for holiday pay for employees who flex: Steve met with J.D. and J.D. agreed there needed to be guidance and would support a memo encouraging agencies to adopt equitable policies until *Idaho Code* is changed.

Agenda 5: Update on library collections: Sherrill Geddes presented how the Colleges and Universities will be accounting for their library collections. The committee agreed this method of depreciating these library collections was appropriate.

Agenda 6: Review comments from agencies on draft policies: A final review of the following draft policies were discussed: petty cash, change fund, capital assets, joint venture contracting and accounting, and internal service function. No major comments from the agency were received; the comments were mainly formatting issues. On the Capital Asset Policy, Angie asked we wait until July 15 to publish this policy; she may want to change policy wording under the category "Improvements and Buildings" for SWICAP purposes.

Since there is not much on the agenda, we decided to hold the next meeting on August 15 @1:15.

STATEWIDE FISCAL ADVISORY COMMITTEE AGENDA

For Thursday, October 17, 2002

Pre-meeting assignments:

1. Chuck. Prepare memo to Phyllis to go to the subcommittee of the BOE.
2. William Hart. Report back from meeting with Jan Cox and if they were in agreement as to whether the word “applicable” could be removed from the terms and conditions.

Current agenda items:

1. Approve minutes.
2. Review feedback from Prior-year adjustments policy

Pending items:

1. Time limits for advances/reimbursements for travel (Chuck).
2. Follow-up from William on workmen’s compensation.

Future Items:

1. Software Capitalization. (Darla; address in January).

**STATEWIDE FISCAL POLICY ADVISORY COMMITTEE (FPAC) MINUTES
For Thursday, October 17, 2002**

In attendance: Steve Allison, SCO (chair) Tom Wilkerson, INS Randy Smith, DHW
Angie Billings, DFM Ray Ineck, LSO-Audits
Kristi Kelly, SCO Nancy Handzel, DWR
Guests: Ray Houston, LSO

Agenda 1: Approve minutes. A motion to accept the minutes as written was made by Tom Wilkerson and seconded by Ray Ineck. Motion passed.

Agenda 2: Prior year adjustments: Suggested changes to the policy draft were reviewed. The committee decided to make some minor changes and leave other suggested changes as is. There was a motion by Ray Ineck to release the prior year adjustment policy and seconded by Nancy Handzel. There was one opposed, Tom Wilkerson. Motion passed.

Other Agenda items:

Workmen's compensation: Since William Hart is no longer with the State and Health and Welfare also deals with covering workmen's comp., Randy Smith agreed to take over this issue. This issue deals with independent contractors being required to carry their own workmen's compensation. William Hart had said he had trouble with the word "applicable" in the "Terms and Contracts" that Dept. of Purchasing has. He said the independent contractors said this was not applicable to them. A comment was made that all contracts with outside contractors should have written language in the contracts that state they carry their own workmen's compensation. There is concern over the liability the State may be open too if the IRS were to come in and say since these people do not carry their own workmen's comp., they are considered employees of the State and the State may be liable for back pay for benefits. Randy will meet with Jan Cox to discuss further.

Time limits for advances/travel reimbursements for travel: Chuck will pick this issue up. With the upcoming elections over soon, the committee will ask Chuck to meet with the BOE subcommittee and present his case for needed changes to the State travel regulations. This item will be removed from the FPAC agenda and the committee will ask Chuck to keep us updated on any developments.

Next meeting will be held Thursday, November 21 at 1:15. Please bring new topics.

STATEWIDE FISCAL ADVISORY COMMITTEE AGENDA

For Thursday, November, 21, 2002

Current agenda items:

1. Approve minutes.
2. Handling encumbrances: 1: outstanding purchase orders 2: general carryovers of encumbrances. Ray Houston will e-mail information to Kristi to send out to the committee members to review for next meeting.
3. Returning retirees, consultants or employees? Chuck and Nancy.
4. Follow-up on workmen's comp. Randy Smith.

Future Items:

1. Software Capitalization. (Darla will address in January).

STATEWIDE FISCAL ADVISORY COMMITTEE AGENDA

For Thursday, December 19, 2002

Current agenda items:

1. Approve minutes
2. Returning retirees, are they consultants or employees? Chuck and Nancy.
3. Workmen's Compensation. Randy Smith.
4. Program Operations Summary Object. Randy Smith.

Future agenda items:

1. Software Capitalization. (Darla will address in January).
2. Insurance liability issues. Tom Wilkerson.
3. Code of Ethics for agencies. Angie Billings.
4. Contingencies. Review the process on how contingencies are reported by the agencies for purposes of reporting in the CAFR. Ray Ineck and Steve Allison.
5. P-card Accounting- Guidance to avoid errors. Ray Ineck.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE (FPAC) MINUTES
For Thursday, November, 21, 2002

In attendance: Angie Billings, DFM (chair) Tom Wilkerson, INS
Steve Allison, SCO Ray Ineck, LSO
Kristi Kelly, SCO

Guests: Ray Houston, LSO Brad Foltman, DFM

Agenda 1: Approve minutes. A motion to accept the minutes as written was made by Tom and seconded by Ray Ineck.

Agenda 2: Handling encumbrances. Ray Houston handed out draft legislation on encumbrances designed to fix the problem LBO has when they try to reconcile the General Fund's appropriations and expenditures. Since encumbrances are paid in the year of the appropriation, the column of actual expenditures includes encumbrances and causes problems when the Legislature asks how much an agency spent for the fiscal year and also takes a considerable amount of time to get the data for the reconciliation. Attendees offered the solution Ray proposed would not be cost beneficial since this would be a significant cost to SCO to make system modifications. The committee discouraged Ray from proceeding with the legislation. Steve and Angie both offered help from SCO and DFM to gather the data elements needed by LBO. Also, an extra column for encumbrances may be added to the report that shows General Fund appropriations and expenditures. Hopefully getting the data needed more efficiently will help LBO get the report completed easier and the columns will help break down amounts so the report is more user friendly.

Other items: FPAC policy states credit card fees are not to be netted against revenue. The Tax Commission accepts payments of taxes over the Internet and nets the fees they are charged from Access Idaho against the revenues via the Refund Account. Estimates of \$250,000 of credit card expenses are being netted against revenues. SCO will follow-up by contacting the Tax Commission to let them know they need to comply with current policy. (Steve).

Committee members brainstormed on new issues for the committee and added these items to the future agenda:

1. Insurance liability issues. Tom Wilkerson.
2. Code of Ethics for agencies. Angie Billings.
3. Contingencies. Review the process on how contingencies are reported by the agencies for purposes of reporting in the CAFR. Ray Ineck and Steve Allison.
4. P-card Accounting- Guidance to avoid errors. Ray Ineck.

Meeting adjourned at 2:35. The next meeting will be held December 19, at 1:15. Steve will chair.

STATEWIDE FISCAL POLICY ADVISORY COMMITTEE AGENDA
For Thursday, January 16, 2003

Current agenda items:

1. Approve minutes.
2. Workmen's Compensation. Randy Smith. There is some confusion with independent contractors and the word "applicable" in the State of Idaho's Terms and Conditions for contracts when referencing whether independent contractors need to carry their own workmen's comp. Randy will meet with Jan Cox to discuss further.
3. Uncollectible A/R; does FPAC manual need to give more guidance? Darla Rankin.
4. Software Capitalization. Darla Rankin.

Future agenda items:

1. Code of Ethics. Angie Billings.
2. Contingencies. Review the process on how contingencies are reported by the agencies for purposes of reporting in the CAFR. Ray Ineck and Steve Allison.
3. P-card accounting. Prepare guidance to avoid errors. Ray Ineck. Meri Hackney may want to attend this meeting.
4. Returning retirees, are they consultants or employees? Chuck and Nancy.