

# Georgia Department of Human Services

Fund Source Cleanup Project  
Report to the Board  
August 15, 2012

# Services Provided To

- Department of Human Services
- Department of Behavioral Health and Developmental Disabilities
- Department of Community Health
- Department of Public Health
- Department of Early Care and Learning

# Types of Services Provided

- Transition Consulting
- Operational Consulting
- Cost Allocation Plans/Indirect Cost Rates
- Policy and Procedure Manuals
- Accounting/Pre-Audit Assistance

# Relevant Experience With

- State Accounting Processes and PeopleSoft
- Transitioned Personnel and Services
- Federal Grant Reporting
- Cost Allocation Plan Processes
- State Accounting Office Personnel
- Governmental Accounting Standards

# Methodology

- Utilized Engagement audit software to:
  - Build trial balances by budgetary program
  - Build trial balance by fund source
- Identified and isolated balances of concern by:
  - Program
  - Fund Source
  - Account
- Researched transaction histories within PeopleSoft to determine type and source of supporting documents

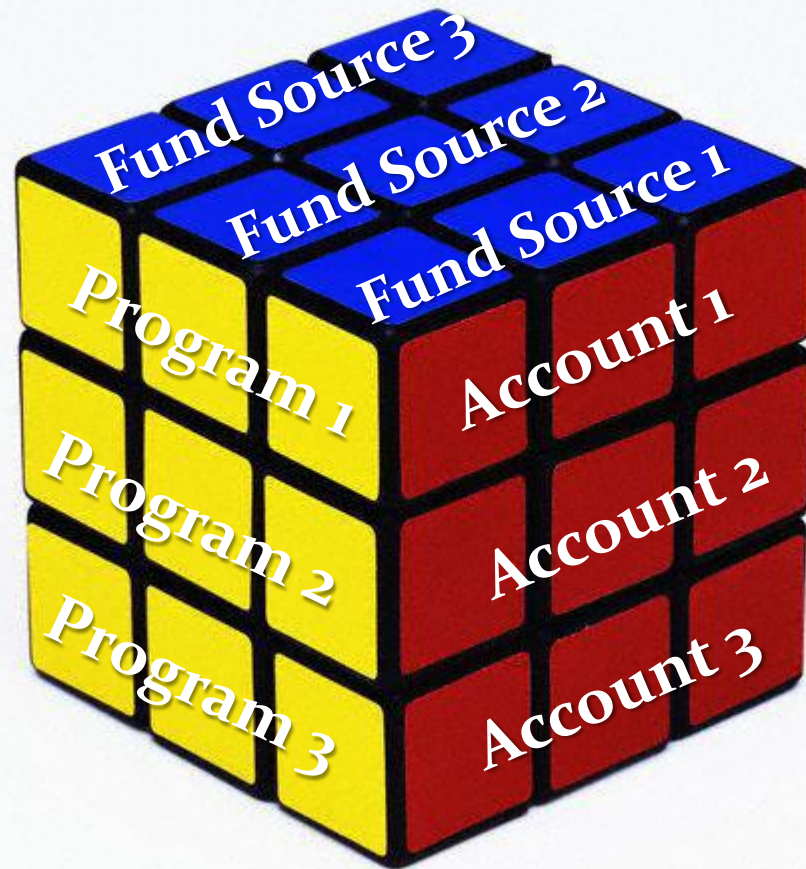
# Methodology

- Analyzed supporting documentation to obtain an understanding of each transaction
- Determined adjustments/reclassifications necessary to accurately reflect account balances
- Reviewed effect of adjustment on trial balance by program, fund source, and overall effect on department
- Submitted proposed entry to DHS for review, approval, and entry into PeopleSoft

# Challenges

- Research routinely covered 6 fiscal years of data
  - Tedious and time-consuming research
  - Two part process – electronic and physical documentation
- Substantially all staff which initiated transactions no longer work for DHS due to transition or retirement
  - Transitioned departments provided needed assistance by allowing access to transitioned personnel
- Transition of Georgia Vocational Rehabilitation Agency reduced DHS manpower support for this project
- 1,900 fund sources exist, many of which are old and should be closed
- Cross-dimensional analysis of fund sources, programs, and accounts

# Cross-Dimensional Analysis





# Objectives and Results

## Objective:

Analyze/research \$22 million of Other Funds to determine appropriate disposition of balances

## Result:

Approximately \$18 million determined to be erroneously recorded as fund balance

*Note: \$4 million may include funds to be reserved by DHS*

# Objectives and Results

## Objective:

Analyze/research 19 programs transitioned to other departments

## Result:

Deactivated programs where possible

Determined balances remaining in programs

*Note: These programs included over 350 fund sources*

# Objectives and Results

## Objective:

Identify/analyze/research an additional 300 fund sources transitioned to other departments

## Result:

Closure and deactivation of these fund sources