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## Executive Summary - November 17, 1986

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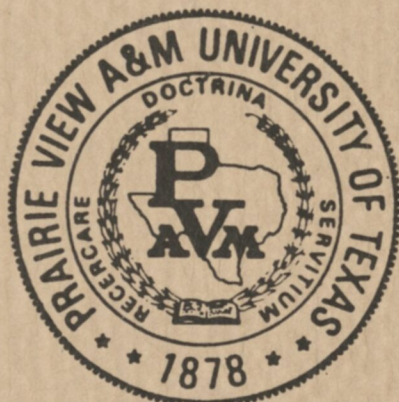
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# **PRAIRIE VIEW A&M UNIVERSITY**



## **Executive Summary**

**DIAGNOSTIC ANALYSIS AND IMPROVEMENT  
STUDY OF FISCAL AND DATA  
PROCESSING OPERATIONS**

**November 17, 1986**



EXECUTIVE SUMMARY

PRAIRIE VIEW A&M UNIVERSITY

Phase I - Final Report

Diagnostic Analysis and Improvement Study  
of Fiscal and Data Processing Operations

TABLE OF CONTENTS

|   | <u>Page</u> |
|---|-------------|
| I. Project Objectives and Scope         | 1           |
| II. Summary of Findings and Conclusions | 2           |
| III. Short-Term Improvement Actions     | 4           |
| IV. Remaining Steps to Completion       | 6           |

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## EXECUTIVE SUMMARY

### III. SHORT-TERM IMPROVEMENT ACTIONS (Exhibit I)

- A. The short-term improvement program has been expanded to include additional issues such as validation of discrepancies; identification of write-offs; establishment of clean FY87 account balances; implementation of operating procedures and establishment of internal controls to stabilize FY87 processing.
1. Request has been made to reschedule FY86 state audit to provide additional time for further refinement of reconciliations and establishment of clean FY87 account balances and more effective internal controls.
  2. Findings and causes of errors identified during reconciliations are being used as basis for efforts to implement corrective actions and establish effective internal controls.
  3. Operating procedures which streamline FY87 processing and institutionalize fiscal activities are being developed and installed.
- B. TAMUS will complete reconciliation adjustments for FY86 and provide clean FY87 opening balances by March 1, 1987.
- C. PVAMU and C&L have formed a separate project team to create/enhance procedures, establish effective internal controls and train fiscal personnel.
1. More effective procedures, controls and performance measures are being developed to stabilize FY87 processing reliability, timeliness and the level of service to user departments.
  2. Enhanced fiscal operating procedures and controls developed by the PVAMU-C&L procedures project team will be implemented immediately.
  3. The first three months of FY87 which were processed before enhanced procedures and controls were implemented will be reviewed and adjusted to meet the new standards.
- D. Enhance PVAMU data processing support for FY87 fiscal operations.
1. A PVAMU-C&L DP team is analyzing the various PC, service bureau and PVAMU computer applications and, developing and implementing short-term improvement programs.

EXECUTIVE SUMMARY

2. The assessment team will be composed of one PVAMU DP analyst and one C&L full-time consultant with additional support provided by TAMUS DP staff as applicable.
- E. PVAMU fiscal staff are concentrating on FY87 processing.
1. Procedures and internal controls are being enhanced to minimize deficiencies detected during reconciliation and current processing efforts.
  2. PVAMU's fiscal staff will be reduced to balance with workload as fiscal operating procedures and internal controls are installed and processing becomes more disciplined.

EXHIBIT I  
(Page 2 of 2)

PRAIRIE VIEW A&M UNIVERSITY  
PARTICIPANTS, ACTIONS, AND TIMETABLE

| PVAMU                             |        |       |     | ACTIVITY   | '86 | '87 | FY88 |      |      |      |      |      |      |      |      |      |      |  |
|-----------------------------------|--------|-------|-----|--|-----|-----|------|------|------|------|------|------|------|------|------|------|------|--|
| DP                                | FISCAL | TAMUS | C&L |  | DEC | JAN | FEB  | MAR  | APR  | MAY  | JUN  | JUL  | AUG  | SEP  | OCT  | NOV  | DEC  |  |
| IV. REMAINING STEPS TO COMPLETION |        |       |     |  |     |     |      |      |      |      |      |      |      |      |      |      |      |  |
| X                                 | X      |       |     | A. Steering Committee Meetings                   | =   |     |      |      | =    |      |      | =    |      |      |      |      | =    |  |
| X                                 |        |       |     | B. Develop long-term DP procedures               |     |     | ==   | ==== | ==== | ==== | ==== |      |      |      |      |      |      |  |
|                                   |        |       |     | C. Resume FRS implementation                     |     |     | ==== | ==== | ==== | ==== | ==== | ==== | ==== | ==== | ==== | ==== | ==== |  |
|                                   |        |       | X   | . Assess current status of FRS                   |     |     | ==== |      |      |      |      |      |      |      |      |      |      |  |
| X                                 | X      | X     | X   | . Project organization and planning              |     |     | ==== |      |      |      |      |      |      |      |      |      |      |  |
|                                   | X      |       | X   | . Document FRS requirements                      |     |     | ==== | =    |      |      |      |      |      |      |      |      |      |  |
| X                                 |        | X     | X   | . Document FRS design                            |     |     | ==== |      |      |      |      |      |      |      |      |      |      |  |
| X                                 |        |       |     | . Install FRS software                           |     |     |      |      |      |      |      |      |      |      |      |      |      |  |
|                                   |        |       |     | - Accounts Payable                               |     |     |      | ==== | ==== | ==== |      |      |      |      |      |      |      |  |
|                                   |        |       |     | - Financial Accounting                           |     |     |      |      |      |      | ==== | ==== |      |      |      |      |      |  |
|                                   |        |       |     | - Purchasing                                     |     |     |      |      |      |      |      |      | ==== | ==== |      |      |      |  |
| X                                 |        |       | X   | . Install and checkout hardware for FRS computer |     |     |      |      | ==== | ==== |      |      |      |      |      |      |      |  |
| X                                 |        |       |     | . System test FRS                                |     |     |      |      | ==== |      | =    | ==   | =    | ==   |      |      |      |  |
| X                                 | X      |       | X   | . Parallel test FRS                              |     |     |      |      |      | ==== |      | ==== |      | ==== |      |      |      |  |
|                                   | X      |       | X   | . Train FRS users                                |     |     |      |      | ==== |      | ==== |      | ==== |      |      |      |      |  |
|                                   |        |       |     | . Begin operation                                |     |     |      |      |      |      |      |      |      |      |      |      | =    |  |
| X                                 | X      | X     | X   | . Post Implementation System Review              |     |     |      |      |      |      |      |      |      | ==== | ==== | ==== | ==   |  |

EXECUTIVE SUMMARY

IV. REMAINING STEPS TO COMPLETION (Exhibit I)

- A. A DP Steering Committee should be established to evaluate all requests for support, and to prioritize activity.
- B. The FRS project should be restructured and resumed in January, 1987.
  - 1. The current status of the FRS system implementation should be assessed by a PVAMU-C&L team.
  - 2. A formal FRS implementation program that includes establishment of a FRS Project Review Committee and FRS Project Team should be developed.
  - 3. A detailed FRS implementation work plan should be developed by the FRS Project Team and approved by the FRS Project Review Committee.
  - 4. The FRS package should be implemented in modules beginning with Accounts Payable, Financial Accounting and Purchasing respectively.