

State of California



In Partnership With:

Department of Finance
State Controller's Office
State Treasurer's Office
Department of General Services

Special Project Report 9
Financial Information System for California
Project #8860-30

September 2020

Version 1.0



Revision History

Date	Revision	Last Updated By	Change	Change Approved By
9/25/20	1.0	Dept. of FISCal PMO	Final document for submittal to CDT	FI\$Cal Project Steering Committee



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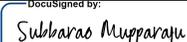
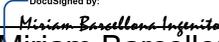
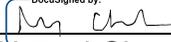
Special Project Report 9
Project #8860-30

Rev. 1.0
September 2020

1.0 Executive Project Update Transmittal

<p>Information Technology Project Request</p> <p>Special Project Report Executive Approval Transmittal</p>			
Agency/state entity Name			
Department of Finance: In partnership with the State Controller's Office, State Treasurer's Office, and Department of General Services)			
Project Title (maximum of 75 characters)			Project Acronym
Financial Information System for California			FI\$Cal
FSR Project ID	FSR Approval Date	State entity Priority	Agency Priority
8860-30	7/26/05	1	N/A
<p>I am submitting the attached Special Project Report (SPR) in support of our request for the California Department of Technology's approval to continue development and/or implementation of this project.</p> <p>I certify that the SPR was prepared in accordance with the State Administrative Manual Sections 4945-4945.2, my Agency/state entity has considered the cost benefits analysis associated with the proposed project changes and the changes are consistent with our information management strategy as expressed in our current Agency Information Management Strategy (AIMS).</p> <p>I have reviewed and agree with the information in the attached Special Project Report.</p> <p>I also certify that the acquisition of the applicable information technology (IT) product(s) or service(s) required by my department that are subject to Government Code 7405 applying Section 508 of the Rehabilitation Act of 1973 as amended meets the requirements or qualifies for one or more exceptions (see following page).</p>			



APPROVAL SIGNATURES		
Chief Information Officer		Date Signed
	<small>DocuSigned by:</small>  <small>407549756924438</small>	9/28/2020
Printed name:	Subbarao Mupparaju	
Budget Officer		Date Signed
	<small>DocuSigned by:</small>  <small>2939462286941</small>	9/28/2020
Printed name:	Ka Xiong	
State Entity Director		Date Signed
	<small>DocuSigned by:</small>  <small>11142139242</small>	9/28/2020
Printed name:	Miriam Barcellona Ingenito	
Agency CIO:	N/A	
Agency Secretary:	N/A	
Project Director		Date Signed
	<small>DocuSigned by:</small>  <small>552965032844420</small>	9/28/2020
Printed name:	Neeraj Chauhan	



1.1 IT Accessibility Certification

Yes or No

YES

The Proposed Project Meets Government Code 11135 / Section 508 Requirements and no exceptions apply.

Exceptions Not Requiring Alternative Means of Access

Yes or No

Accessibility Exception Justification

NO

The IT project meets the definition of a national security system.

YES

The IT project will be located in spaces frequented only by service personnel for maintenance, repair, or occasional monitoring of equipment (i.e., "Back Office Exception.")

YES

The IT acquisition is acquired by a contractor incidental to a contract.

Exceptions Requiring Alternative Means of Access for Persons with Disabilities

Yes or No

Accessibility Exception Justification

NO

Meeting the accessibility requirements would constitute an "undue burden" (i.e., a significant difficulty or expense considering all agency resources).
Explain:
Describe the alternative means of access that will be provided that will allow individuals with disabilities to obtain the information or access the technology.

NO

No commercial solution is available to meet the requirements for the IT project that provides for accessibility.
Explain:
Describe the alternative means of access that will be provided that will allow individuals with disabilities to obtain the information or access the technology.

Exceptions Requiring Alternative Means of Access for Persons with Disabilities

Yes or No

Accessibility Exception Justification

NO

No solution is available to meet the requirements for the IT project that does not require a fundamental alteration in the nature of the product or its components.
Explain:
Describe the alternative means of access that will be provided that will allow individuals with disabilities to obtain the information or access the technology.



Steering Committee Approval

The FI\$Cal project Steering Committee Members approved Special Project Report 9 by consensus decision in September 2020.

DocuSigned by:

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Richard Gillihan
 Chair
 FI\$Cal Steering Committee

DocuSigned by:

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Larry Satter
 Chief, Fiscal Systems and Consulting Unit
 Department of Finance

DocuSigned by:

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Andrew Sturfels
 Deputy Director, Administration
 Division, Department of General Services

DocuSigned by:

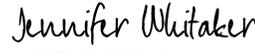
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Russell Fong
 Chief Administrative Officer
 State Controller's Office

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Andre Rivera
 Assistant Director, CTSMD
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Jennifer Whitaker
 Program Budget Manager
 Department of Finance

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Angela Shell
 Deputy Director, Procurement Services

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Dave O'Toole
 Chief Operating Officer
 State Controller's Office

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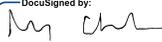
Brigadier General Robert Spano
 Chair, Customer Impact Committee

FI\$Cal Project Leadership SPR approval/concurrence:

DocuSigned by:

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Miriam Barcellona Ingenito
 Director

DocuSigned by:

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Neeraj Chauhan
 Project Director



Executive Summary

The Department of FISCAL's (department's¹) Special Project Report 9 (SPR 9) describes the status of the FI\$Cal project and details one primary change from SPR 8, a 24-month schedule extension for implementing Milestone 5, Priority 1 and Priority 2 functionality, of the State Controller's Office (SCO)/State Treasurer's Office (STO) Integrated Solution.

The SCO/STO Integrated Solution

The SCO and STO control functions are crucial to maintaining an accurate Book of Record. The SCO/STO Integrated Solution allows for complete transaction integration and reconciliation between FI\$Cal and the state Book of Record. The Integrated Solution consists of multiple interfaces to allow FI\$Cal to send transactions to SCO's legacy Accounting and Reporting Management System (ARMS), which contains the state Book of Record, and also to receive transactions that originate within the legacy system.

Implementation of Milestone 3 and 4 functionality in July 2020 enabled FI\$Cal to start collecting financial transactions in order to produce a statewide ledger in parallel with the SCO legacy system, which is continuing its normal operations. With implementation of Milestone 5, Priority 1 and 2 (P1/P2) functionality by June 30, 2021, FI\$Cal will have the necessary functionality to produce a parallel Budgetary/Legal Basis Annual Report (BLBAR) and a parallel Comprehensive Annual Financial Report (CAFR) for the Fiscal Year ended June 30, 2021, starting in Fiscal Year 2021-22.

Milestone 5 – P1/P2 functionality will fulfill the minimum viable product (MVP) for SCO and complete the FI\$Cal project (project). The MVP will allow FI\$Cal to capture the information required to generate the financial reports, validate the balances, and ensure the data captured in FI\$Cal aligns with SCO's legacy system. This approach provides SCO with an accurate, workable cutover solution and the opportunity to validate data in FI\$Cal with its legacy systems prior to turning off those legacy systems.

¹ Please note: For clarity, SPR 9 uses the following terms: "department" for Department of FISCAL, "project" for the FI\$Cal project, and "FI\$Cal" for the FI\$Cal system.



Current Status

Effective July 2020, the FI\$Cal project (project) has successfully implemented the following major functionality and completed at least one year of operations at a cost of \$608,466,325:

- Centralized Financial Transactions Functionality and Departmental Onboarding for \$193,862,526
- Deposits and STO Control Functions for \$39,027,341 (Milestones 1 and 2 of the SCO/STO Integrated Solution)
- Budget for \$95,995,625
- Procurement for \$268,961,680
- DGS-ABMS for \$7,313,000
- Legacy Data Repository for \$587,675
- Oracle Business Intelligence for \$2,529,773
- Security Information and Event Management for \$188,705

The project has also implemented Milestones 3 and 4 of the SCO/STO Integrated Solution:

- Milestone 3 - Established the interfaces for the Integrated Solution between FI\$Cal and the SCO legacy system
- Milestone 4 – Completed the Integrated Solution, allowing legacy systems and FI\$Cal to run in tandem on a daily basis

The remaining project functionality is the implementation of Milestone 5's Priority 1 and Priority 2 functionality, which will deploy the tools and reports for SCO to produce the BLBAR and the CAFR from FI\$Cal.

Project Change

The project proposes a 24-month schedule extension to Milestone 5 – P1/P2. This includes a one-year delay in implementing Milestone 5 – P1/P2 functionality followed by production support through June 2022. This change results from two critical issues:

1. Resource constraints due to the workload associated with Chart of Accounts development, and



2. User Acceptance Testing (UAT) that is much more complex than anticipated. SCO stakeholders identified more than 260 additional data scenarios for UAT and required a more involved and time-consuming UAT approach.

Current Plan

The current plan is to implement Milestone 5 – P1/P2 functionality in three releases from December 2020 through June 30, 2021, completing the MVP for SCO. The Milestone 5 – P1/P2 releases will include the following functionality:

Release 1 – December 2020

- Ledger Architecture to build BLBAR and Generally Accepted Accounting Principles (GAAP) Fund-Based Ledgers
- SCO inbound interface between FI\$Cal and the SCO legacy system to bring year-end accruals for Deferred and Exempt departments into FI\$Cal

Release 2 – March 2021

- Data processing logic based on SCO business rules for BLBAR and GAAP fund-based ledgers
- Ledger architecture to build the GAAP Government-Wide Ledger
- Ledger architecture to build the Departmental Full-Accrual Ledger

Release 3 – June 2021

- Data processing logic based on SCO business rules for the GAAP Government-Wide Ledger
- Dashboards and reports

Following these releases, the department will provide production support for Milestone 5 through the production of the parallel BLBAR and CAFR scheduled for June 2022.

With this schedule, the timeline for creating the BLBAR and CAFR out of FI\$Cal remains unchanged. FI\$Cal has already started collecting data for the BLBAR and CAFR with the implementation of Milestone 4 on July 1, 2020. The BLBAR and CAFR will be built in parallel in the SCO legacy system and in FI\$Cal starting in July 2021 after FI\$Cal has collected one year of data.



As with SPR 8, the first BLBAR/CAFR from FI\$Cal is anticipated to be produced in March/April 2022, about nine months after the end of the 2020-21 fiscal year. SCO plans to validate this data by May/June 2022. SCO's closeout of its legacy system is anticipated to take place in maintenance and operations (M&O) after implementation of all critical Milestone 6 items as SCO gains assurance in FI\$Cal as the Book of Record (anticipated June 2022).

Project Closeout

As approved in SPR 8, the successful completion of Milestone 5 – P1/P2 marks the completion of the FI\$Cal project. Milestone 5's Priority 3 (P3) functionality and Milestone 6 functionality are not part of FI\$Cal project scope. The department will address Milestone 5 – P3 and Milestone 6 outside of the FI\$Cal project scope in accordance with state policies.

This scope is detailed in the SCO Partner Letter in [Appendix A, Letters to Partner Agencies](#). The department prioritizes and tracks this scope, as well as enhancement items, in its portfolio management application.



Special Project Report 9
Project #8860-30

Rev. 1.0
September 2020

2.0 Information Technology: Project Summary Package

2.1 Section A: Executive Summary

1.	Submittal Date												
		SPR	PSP Only	Other:									
2.	Type of Document	X											
	Project Number:	8860-30											
		Estimated Project Dates											
3.	Project Title	Financial Information System for California	Start	End									
	Project Acronym:	FI\$Cal	8/2005	June 2022									
4.	Submitting Agency/state entity	Department of FI\$Cal											
5.	Reporting Agency/state entity	Department of FI\$Cal											
6.	Project Objectives	<table border="1"> <thead> <tr> <th>8.</th> <th>Major Milestones</th> <th>Est Complete Date</th> </tr> </thead> <tbody> <tr> <td></td> <td>Milestone 5, Priorities 1 and 2</td> <td>June 2022</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>			8.	Major Milestones	Est Complete Date		Milestone 5, Priorities 1 and 2	June 2022			
8.	Major Milestones	Est Complete Date											
	Milestone 5, Priorities 1 and 2	June 2022											
		FI\$Cal Project Objectives are listed in Appendix B .											
7.	Proposed Solution	<p>The functionality within the scope of SPR 9 is being implemented with Oracle PeopleSoft Financials and Supply Chain Management, as well as Oracle Business Intelligence.</p>											



2.2 Section B: Project Contacts

Project #	8860-30
Doc. Type	SPR

EXECUTIVE CONTACTS

	First Name	Last Name	Area Code	Phone #	Ext.	Area Code	Fax #	E-mail
Project Director	Neeraj	Chauhan	916	576-5262		916	576-4832	Neeraj.Chauhan@fiscal.ca.gov
Agency Secretary	N/A	N/A						
State Entity Director	Miriam	Ingenito	916	576-4846		916	576-4832	Miriam.Ingenito@fiscal.ca.gov
Budget Officer	Ka	Xiong	916	576-3392		916	576-4832	Ka.Xiong@fiscal.ca.gov
CIO	Subbarao	Mupparaju	916	576-5842		916	576-4832	Subbarao.Mupparaju@fiscal.ca.gov
Project Sponsor	Richard	Gillihan	916	956-6777		916	323-0060	Richard.Gillihan@dof.ca.gov

DIRECT CONTACTS

	First Name	Last Name	Area Code	Phone #	Ext.	Area Code	Fax #	E-mail
Doc. prepared by	Deborah	Putnam	916	246-3457		916	576-4832	Debbie.Putnam@fiscal.ca.gov
Primary Contact	Neeraj	Chauhan	916	576-5262		916	576-4832	Neeraj.Chauhan@fiscal.ca.gov
Project Manager	Neeraj	Chauhan	916	576-5262		916	576-4832	Neeraj.Chauhan@fiscal.ca.gov



2.3 Section C: Project Relevance to State and/or Agency/State Entity Plans

1.	What is the date of your current Technology Recovery Plan (TRP)?	Date	4/2020	Project #	8860-30
2.	What is the date of your current Agency Information Management Strategy (AIMS)?	Date	2017-2021	Doc. Type	SPR
3.	For the proposed project, provide the page reference in your current AIMS and/or strategic business plan.	Page #	All		

				Yes	No
4.	Is the project reportable to Control Agencies?			X	

If YES, CHECK all that apply:

The project involves a budget action.

A new system development or acquisition that is specifically required by legislative mandate or is subject to special legislative review as specified in budget control language or other legislation.

X The estimated total development and acquisition costs exceed the Department of Technology's established Agency/state entity delegated cost threshold and the project does not meet the criteria of a desktop and mobile computing commodity expenditure (see SAM 4989 – 4989.3).

The project meets a condition previously imposed by the Department of Technology.



2.4 Section D: Budget Information

Project #	8860-30
Doc. Type	SPR

Budget Augmentation Required?

No	<input checked="" type="checkbox"/>
Yes	<input type="checkbox"/>

If YES, indicate fiscal year(s) and associated amount:

FY	FY	FY	FY	FY

PROJECT COSTS²

1.	Fiscal Year	05/06 – 17/18	2018/19	2019/20	2020/21	2021/22	2022/23	TOTAL
2.	One-Time Cost	523,008,683	35,591,925	10,682,804	8,662,528	3,439,730	-	579,385,670
3.	Continuing Costs	200,035,749	70,654,462	101,531,917	5,530,090	5,408,432	2,982,872	386,143,522
4.	TOTAL PROJECT BUDGET	723,044,432	104,246,387	112,214,721	\$14,192,618	\$8,848,162	\$2,982,872	965,529,192

PROJECT FINANCIAL BENEFITS

	Fiscal Year	05/06 – 17/18	2018/19	2019/20	2020/21	2021/22	2022/23	TOTAL
5.	Cost Savings/Avoidances	-723,044,432	-104,246,387	-112,214,721	-14,192,618	-8,848,162	-2,982,872	- 965,529,192
6.	Revenue Increase							

² Please note that SPR 9 project costs represent only those costs associated with the remaining work covered by SPR 9.



Special Project Report 9
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2.5 Section E: Vendor Project Budget

Vendor Cost for SPR Development (if applicable)	N/A	Project #	8860-30
Vendor Name	N/A	Doc. Type	SPR

VENDOR PROJECT BUDGET

1.	Fiscal Year	05/06 – 17/18	2018/19	2019/20	2020/21	2021/22	2022/23	TOTAL
2.	Primary Vendor Budget	305,335,361	22,346,648	28,867,541	14,859,571	4,671,723	-	376,080,844
3.	Independent Oversight Budget	3,665,519	625,454	620,000	594,000	594,000	594,000	6,692,973
4.	IV&V* Budget	8,854,232	624,000	700,000	300,000	700,000	700,000	11,878,232
5.	Other Budget	89,888,447	14,472,073	15,432,743	960,480	669,200	419,200	121,842,143
6.	TOTAL VENDOR BUDGET	\$407,743,559	\$38,068,175	\$45,620,284	\$16,714,051	\$ 6,634,923	\$1,713,200	\$516,494,192

* Independent Verification and Validation – FY 2020/21 reflects an anticipated amendment to the existing contract, FY 2021/22 and FY 2022/23 reflect the anticipated procurement of a new contract.

PRIMARY VENDOR HISTORY SPECIFIC TO THIS PROJECT

7.	Primary Vendor	Accenture, LLP
8.	Contract Start Date	June 18, 2012
9.	Contract End Date (projected)	June 30, 2022
10.	Amount	\$376,080,844.00

PRIMARY VENDOR CONTACTS

	Vendor	First Name	Last Name	Area Code	Phone #	Ext.	Area Code	Fax #	E-mail
11.	N/A								
12.	N/A								
13.	N/A								



2.6 Section F: Risk Assessment Information

Project #	8860-30
Doc. Type	SPR

RISK ASSESSMENT

	Yes	No
Has a Risk Management Plan been developed for this project?	X	

General Comment(s)
<p>The FI\$Cal Risk and Issue Management Plan describes the processes used by the project to identify and manage risks and/or issues. This is an ongoing iterative process throughout the project lifecycle and is a normal and expected part of the Design, Development, and Implementation (DD&I) phase of an ERP. Formal, repeatable processes are used to identify, analyze (qualitatively and quantitatively), and plan responses for risks and/or issues. These processes are used to minimize threats and maximize opportunities as they are identified and responded to by the project. A project risk is an uncertain event or condition that, if it occurs, has a positive or a negative effect on at least one project objective. An issue is an unforeseen event that is impacting the project; it may be identified in the form of a risk in which the trigger event has occurred, or as a new issue that was not previously identified.</p> <p>Risks and/or issues are inherent in any project, and this process enables program areas to formulate strategies to avert potential disasters. When risks and issues arise, they need to be resolved in a consistent and disciplined manner to maintain the quality of project deliverables, as well as to control schedule, cost, scope, and quality. The Risk and Issue Management Plan documents processes to ensure risks and issues are resolved quickly and efficiently and are escalated for management attention when appropriate. Preparation for the unexpected eliminates wasted time and resources often associated with emergency reaction to problems. The plan also defines roles and responsibilities for participants in the risk and issue processes, the risk and issue management activities that will be carried out, and any tools and techniques that will be used.</p>



3.0 Proposed Project Change

The FI\$Cal project's (project's) Special Project Report 9 (SPR 9) requests a 24-month schedule extension to Milestone 5 – Priority 1/Priority 2 (P1/P2) of the State Controller's Office (SCO)/State Treasurer's Office (STO) Integrated Solution. This comprises a one-year delay in implementing Milestone 5 – P1/P2 functionality, followed by production support through June 2022.

To support this request, SPR 9 provides the following information:

- An overview of the SCO/STO Integrated Solution (unchanged since SPR 8)
- The timeline for generating SCO's Budgetary/Legal Basis Annual Report (BLBAR) and Comprehensive Annual Financial Report (CAFR) (unchanged since SPR 8)
- Current project status for Milestone 3, 4, and 5 work identified in SPR 8
- The revised schedule for implementing Milestone 5 – P1/P2 functionality

Please note that the costs represented in SPR 9 and its Economic Analysis Worksheets (EAWs) are not in addition to those identified in SPR 8; rather, they are already included in SPR 8 and the department's maintenance and operations (M&O) budget. They are being identified to show the costs corresponding to the remaining scope of work identified in SPR 9.

3.1 Project Background/Summary: The SCO/STO Integrated Solution

The SCO and STO control functions are crucial to maintaining an accurate Book of Record. The SCO/STO Integrated Solution allows for complete transaction integration and reconciliation between FI\$Cal and the state Book of Record. The Integrated Solution consists of multiple interfaces to allow FI\$Cal to send transactions to SCO's legacy Accounting and Reporting Management System (ARMS), which contains the state Book of Record, and also to receive transactions that originate within the legacy system, as shown in [Figure 1, SCO/STO Integrated Solution Diagram](#).

Milestones 3 and 4 completed the SCO/STO Integrated Solution. These milestones, together with Milestone 5 – P1/P2 functionality, form the minimum viable product (MVP) needed by SCO, allowing the FI\$Cal system (FI\$Cal) to capture all of the information required to generate the financial reports, validate the balances, and ensure the data captured in FI\$Cal aligns with SCO Legacy.



As part of the Integrated Solution, Milestone 3 implemented the interfaces between FI\$Cal and SCO legacy systems that keep transaction and fund balances in sync. Milestone 4 implemented functionality that allows SCO legacy and FI\$Cal ledgers to run in tandem on a daily basis, which is the first step for FI\$Cal to produce a statewide ledger.

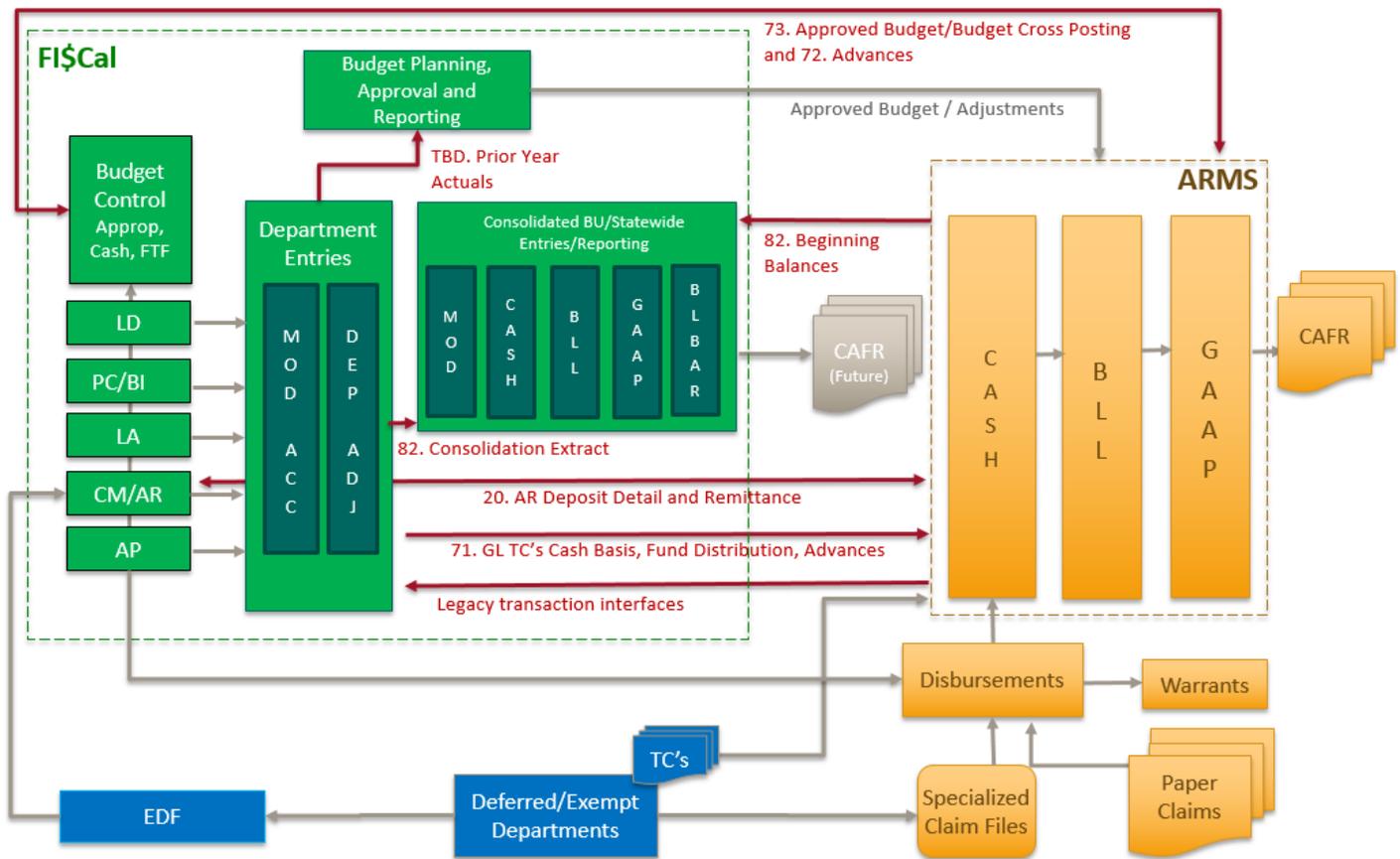
With the successful implementation of Milestones 3 and 4, FI\$Cal contains all state entity financials, including those for Exempt and Deferred state entities via interfaces, allowing for a statewide ledger to be maintained within FI\$Cal for control and reporting purposes. State entities will continue to own their departmental financial details and balances in the Modified Accrual and department Budgetary Legal Ledgers.

In June 2020 as part of Milestone 4, the project implemented a Consolidated Business Unit (BU) in FI\$Cal, which is a statewide BU for summarizing all Modified Accrual and Cash Basis ledger balances for statewide reporting. As implemented, the Integrated Solution interfaces will send and receive financial transactions such as statewide claims, statewide deposits, and budget amounts. Transaction and balance information will be reconciled in FI\$Cal through improved automated processes to ensure its accuracy. FI\$Cal will consolidate financial and treasury information from multiple legacy systems into one system.

Milestone 5 – P1/P2 will implement the tools and reports to enable validation of FI\$Cal ledger data with SCO legacy system data. This Milestone 5 functionality will allow SCO to produce the BLBAR and CAFR in parallel systems, with these reports produced both from SCO's legacy system and from FI\$Cal after the system has collected one year of data.



Figure 1. SCO/STO Integrated Solution Diagram^{3, 4}



³ Note: Deferred and Exempt state entities do not use FI\$Cal as their accounting system to issue vendor payments. Instead, their transactional data is entered into FI\$Cal via interfaces. For vendor payments, Deferred and Exempt state entities either interface transactions or submit paper claim schedules, both of which enter SCO's legacy systems and are then interfaced to FI\$Cal. When SCO retires its legacy systems, Deferred and Exempt state entities will either enter their payment information directly into FI\$Cal or continue to interface their transactions to FI\$Cal.

⁴ Note: The numbers on the diagram refer to original Kanban feature numbers referenced under Custom ID in SPR 8 Appendices D, E, and F.



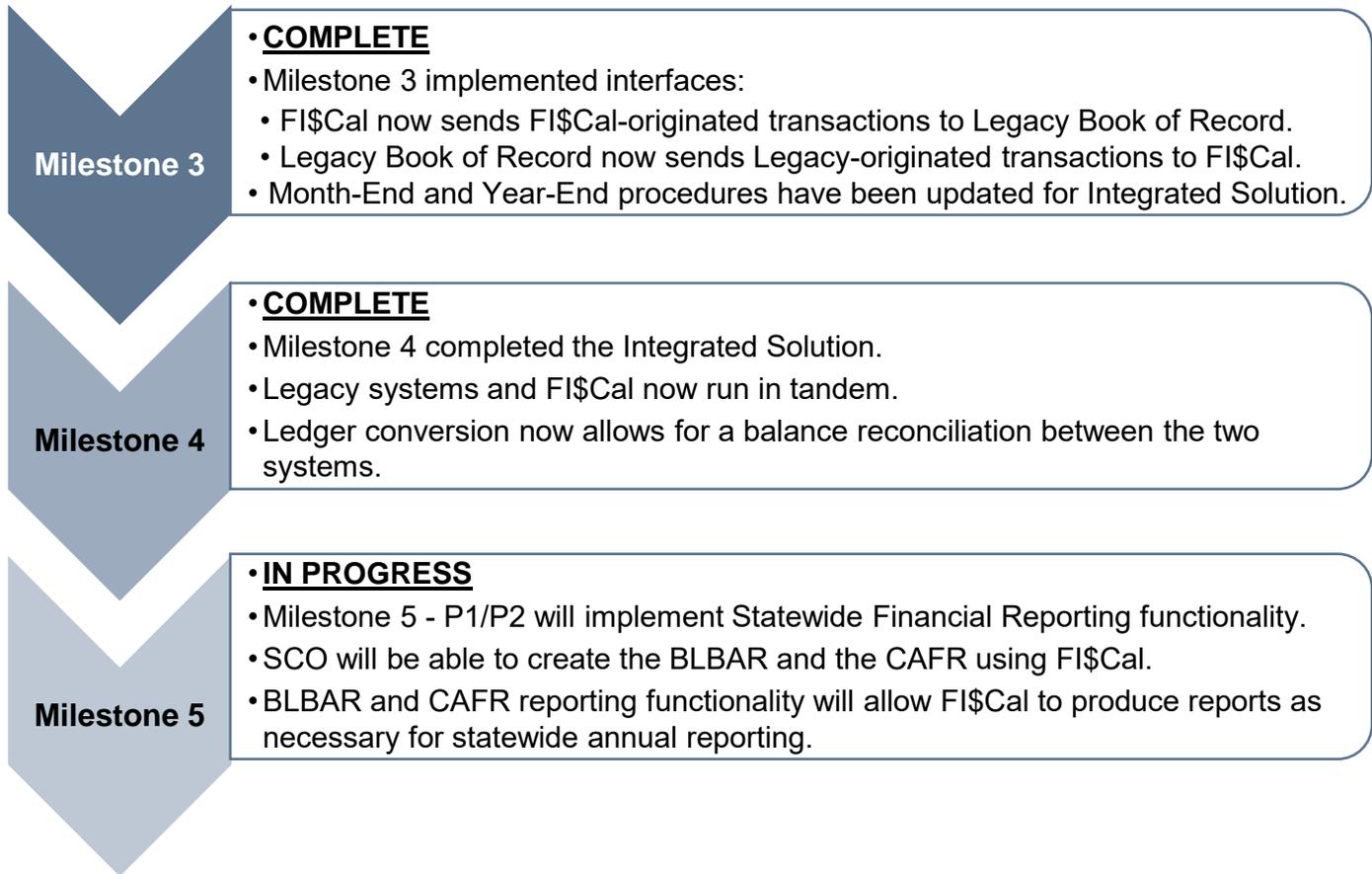
Successful BLBAR and CAFR generation is a key element in FI\$Cal becoming the state Book of Record for statewide reporting purposes. The role of each milestone in generating the BLBAR and CAFR from FI\$Cal is as follows:

- Milestone 3 established the interfaces that synchronize FI\$Cal and SCO legacy system transactions.
- Milestone 4 established a Consolidated Business Unit in FI\$Cal, which is a statewide BU for summarizing all modified accrual and cash basis ledger balances for statewide reporting. During fiscal year (FY) 2020-21, FI\$Cal will collect financial transactions in parallel with the SCO legacy system, which will continue normal operations during this time period.
- Milestone 5 will provide the tools and reports (BLBAR/CAFR and operational) to create a parallel statewide BLBAR and CAFR:
 - SCO legacy BLBAR and CAFR generation will occur during the normal August-through-March BLBAR/CAFR lifecycle for the prior fiscal year.
 - SCO's production of the FI\$Cal BLBAR and CAFR is planned to begin in August 2021 using the Milestone 5 tools for BLBAR and Generally Accepted Accounting Principles (GAAP) allocations, eliminations, and ledger analysis deployed by June 30, 2021.
 - The expected outcome of Milestone 5 is the ability to populate GAAP and BLBAR ledgers with the financial data in the format needed to generate the BLBAR and CAFR from FI\$Cal data.

[Figure 2](#) shows the key functionality in Milestones 3 through 5 to move the Book of Record to FI\$Cal.



Figure 2. Key Functionality in Milestones 3 through 5 to move the Book of Record to FI\$Cal



3.2 Project Status

As of July 2020, the project has successfully implemented and completed at least one year of operations for the following major functionality at a cost of \$608,466,325:

- Centralized Financial Transactions Functionality and Departmental Onboarding for \$193,862,526
- Deposits and STO Control Functions for \$39,027,341 (Milestones 1 and 2 of the SCO/STO Integrated Solution)
- Budget for \$95,995,625



- Procurement for \$268,961,680
- DGS-ABMS for \$7,313,000
- Legacy Data Repository for \$587,675
- Oracle Business Intelligence for \$2,529,773
- Security Information and Event Management for \$188,705

The project documented completion of these eight areas of functionality in deployed functionality closeout reports (DFCRs), which have been accepted by the California Department of Technology (CDT). In June 2020, the project also completed implementing Milestones 3 and 4 of the SCO/STO Integrated Solution in accordance with SPR 8.

The remaining project functionality is the implementation of Milestone 5's Priority 1 and Priority 2 functionality, which will deploy the tools and reports for SCO to produce the BLBAR and the CAFR from FI\$Cal.

The following sections provide detailed status updates for the SPR 8 milestones:

- [Section 3.2.1, Status of Milestone 3 – Release 3](#)
- [Section 3.2.2, Status of Milestone 3 – Release 4](#)
- [Section 3.2.3, Status of Milestone 4](#)
- [Section 3.2.4, Status of Milestone 5 – Priorities 1 and 2](#)

3.2.1 Status of Milestone 3 – Release 3

Milestone 3 – Release 3 (R3) is complete, with final functionality deployed into production in October 2019. Details are provided below.

As departmental impacts are identified, FI\$Cal implements mitigation efforts through its Risk and Issue Management and post-production enhancements processes.

3.2.1.1 Milestone 3 – R3 Overview

As stated in SPR 8, Milestone 3 – R3 included the following functionality and business processes (BPs):

- Journal entries related to Payroll Accounts Receivable (AR)



- CalATERS to interface to FI\$Cal automatically
- Automatic posting of payroll collections against Employee ARs
- Cleanup of old AR items with new required fields and to match the half sheet
- Allow for offset AR deposits to be created for state entities to apply payments against
- CTS Bank Accounts/Reconciliations
- IPS Adjustment Interface

As noted in SPR 8, access to edit CalATERS expenditure vouchers is restricted to certain actions with additional adjustments done by journal voucher. State entities must then record their issued CalATERS warrants as deposits in AR for ORF Replenishment. This means state entities no longer have to reverse those entries.

3.2.1.2 Milestone 3 – R3 Status

The seven BPs in Milestone 3 – R3 remain unchanged since SPR 8. These BPs were deployed into production in July and October 2019 as shown in Table 1.

Table 1. Milestone 3 – R3 (M3 – R3): Status of All BPs

M3 – R3 Business Process ID	BP Name	Impacted Departments	Current Status
BP25	CTS Bank Accounts/ Reconciliation	SCO, Departments	Deployed into Production – Oct. 2019
BP26	Offsets (AP and AR)	SCO, Departments	Deployed into Production – Oct. 2019
BP36	IPS Adjustment Interface	STO, SCO, Departments	Deployed into Production – Oct. 2019
BP15A	Legacy Accounting Transactions - SCO Legacy Transactions Interfaces (TC-37)	SCO, Departments	Deployed into Production – July 2019
BP34	Payment Processing: CalATERS	SCO, Departments	Deployed into Production – July 2019



M3 – R3 Business Process ID	BP Name	Impacted Departments	Current Status
BP16A	Payroll Accounts Receivable	SCO, Departments	Deployed into Production – July 2019
BP16B	Payroll Accounts Receivable - INFAR006 Updates	SCO, Departments	Deployed into Production – July 2019

3.2.2 Status of Milestone 3 – Release 4

Milestone 3 – Release 4 (R4) is complete, with final functionality deployed into production in June 2020. Details are provided below.

3.2.2.1 Milestone 3 – Release 4 Overview

Under SPR 8, Milestone 3 – R4 included the following functionality:

- Plan of Financial Adjustment Validation and the interface
- Updates for the Legacy Accounting Transactions - Architecture Revolving Fund (ARF) Transfers and Direct Transfers (Reversal)
- Further updates to Registered Warrants and Retrofitting

Subsequently, SCO and project analysis determined that the updates to Registered Warrants and Retrofitting are not part of the MVP. As a result, the project moved this functionality to the production backlog.

The **production backlog** consists of enhancements and work that are not part of project scope. The SCO Production Support Team includes FI\$Cal, SCO, and Accenture team members, and this work is managed and prioritized by the scrum master, product owners, and stakeholders.



3.2.2.2 Milestone 3 – Release 4 Changes

SPR 8 scheduled ten BPs for Milestone 3 – R4. The project subsequently made the changes listed below using the SCO/STO Agile Governance Escalation (SAGE) process. These changes were based on the project working with SCO to determine which BPs were needed for the MVP.

- BP16D, Payroll AR (EXTGL119) Enhancement was added by SG082.
- BP27, Registered Warrants - RW Retrofit, was determined to be unnecessary for the SCO MVP by SCO and project analysis. The project therefore moved BP27 to the production backlog using SG062. Please note that Registered Warrants functionality was implemented in Milestone 3 – Release 1 prior to SPR 8.
- BP21B, the Plan of Financial Adjustment Interface, is being implemented in three phases as approved in SG088. Implementation 1 went live as planned in June 2020, and Implementation 2 deployed the interface in September 2020. Please note that Implementation 3 consists of enhancements that are not part of project scope and are being prioritized in accordance with the project's Enterprise Intake Process.

3.2.2.3 Milestone 3 – Release 4 Status

The project implemented all but one of the Milestone 3 – R4 BPs by July 2020 in accordance with SPR 8. Table 2 identifies the Milestone 3 – R4 BPs and their status. The table also notes any features that were added to or removed from these BPs since SPR 8. Please note that SG numbers refer to SAGE items.

Table 2. Milestone 3 – R4 (M3 – R4): Status of All BPs

M3 – R4 Business Process ID	BP Name	Impacted Departments	Changes since SPR 8	Current Status
BP15B	Legacy Accounting Transactions - SCO Legacy	SCO, Departments	N/A	Deployed into Production – November 2019



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M3 – R4 Business Process ID	BP Name	Impacted Departments	Changes since SPR 8	Current Status
	Transactions Interfaces (TC-36)			
BP19	Advances	SCO, Departments	N/A	Deployed into Production – June 2020
BP27	Registered Warrants - RW Retrofit	SCO, Departments	SG062 moved BP27 from M3-R4 to the production backlog	Moved to production backlog
BP33	Legacy Accounting Transactions - Architecture Revolving Fund (ARF) Transfers	SCO, Departments	N/A	Deployed into Production – March 2020
BP37	Direct Transfers (Reversal)	SCO, Departments	N/A	Deployed into Production – June 2020
BP32	Legacy Accounting Transactions - Controllers Receipts Interface	SCO, Departments	N/A	Deployed into Production – May 2020
BP15C	Legacy Accounting Transactions - SCO Legacy Transactions Interfaces (TC-29)	SCO, Departments	N/A	Deployed into Production – June 2020
BP31	Updates to PFA and Reconciliation Job Aids	SCO, Departments	N/A	Deployed into Production – December 2019
BP21A	Plan of Financial Adjustment Validation	SCO, Departments	N/A	Deployed into Production – November 2019



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M3 – R4 Business Process ID	BP Name	Impacted Departments	Changes since SPR 8	Current Status
BP21B	Plan of Financial Adjustment (PFA) Interface	SCO, Departments	SG088 scheduled BP21B to be released in three phases, with Implementation 1 in June 2020 as part of M3-R4. Implementations 2 and 3 were moved to the production backlog.	<ul style="list-style-type: none"> Implementation 1 deployed into production in June 2020. Implementation 2 deployed into production in September 2020.
BP15D	Legacy Accounting Transactions - SCO Legacy Transactions Interfaces (TC-39, TC-47)	SCO	Originally part of BP15B. Assigned new BP number for tracking purposes because of different deployment date.	Deployed into Production – March 2020
BP16D	Payroll AR (EXTGL119) Enhancement	SCO, Departments	SG082 added BP16D to M3-R4 scope.	Deployed into Production – June 2020



3.2.3 Status of Milestone 4

Milestone 4 is complete, with final functionality deployed into production in June 2020. Details are provided below.

As departmental impacts are identified, FI\$Cal implements mitigation efforts through its Risk and Issue Management and post-production enhancements processes.

3.2.3.1 Milestone 4 Overview

The Milestone 4 functionality implemented in June 2020 completed the Integrated Solution, allowing the SCO legacy system and FI\$Cal to run in tandem and enabling FI\$Cal to become a statewide ledger for state government financial processes. Milestone 4 implemented the ledger architecture and a conversion to create a Modified Accrual and Cash Basis Consolidated BU. This milestone included the following highlights:

- Completed ledger conversion, allowing for a ledger balance reconciliation between the two systems
- Deployed reconciliation tools between the SCO legacy system and FI\$Cal

3.2.3.2 Milestone 4 Changes

SPR 8 included ten BPs in Milestone 4. The project subsequently made the changes listed below using the SAGE process. These changes were based on the project working with SCO to determine which BPs were needed for the MVP.

- BP91, Pending Cash Reclass, was added to Milestone 4 by SG063. BP91 includes one feature moved from Milestone 3 – R4 and one new feature.
- BP92, the Ledger Reconciliation Tool, was added by SG074.
- BP93, New Consolidated BU for Cash Basis, was added by SG069.
- BP94, M4 Statewide Assessments Part 1, was added by SG057.
- BP51, Automated Bond Cash Transfers, was moved to Milestone 6 by SG052.



- BP43, Statement of Cash Accountability (SOCA), was reprioritized into phased releases by SG089 and is being implemented as shown in Figure 3, BP43 – SOCA Gantt Chart.
- BP127, Renumber Bond Subfunds (identified as Feature 29036 in SPR 8) was moved to Milestone 6 by SG090.

Figure 3. BP43 – SOCA Gantt Chart⁵

⁵ This figure is in picture format. The project is submitting the Microsoft Excel version as a separate file along with SPR 9.



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BP43 - SOCA	2020												2021					
	12/18-1/14	1/15-2/11	2/12-3/10	3/11-4/7	4/8-5/5	5/6-6/2	6/3-6/30	7/01-7/28	7/29-8/25	8/26-9/22	9/23-10/20	10/21-11/17	11/18-12/15	12/16-1/12	1/13-2/9	2/10-3/9	3/10-4/6	4/7-5/4
Business Process	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124
Build/FV SOCA Extension		BV	BV															
SOCA Security(SAGE60)			BV	BV	BV	T	T											
Deployment(SAGE60)							RT/D	PS										
SOCA Conversion Round 1							BV	BV	T	T								
UAT- SCO					T			T	T	T	T	T	T	T				
UAT - STO						T	T	T	T									
Build and UT SOCA Transaction Detail Report							US/BV	BV	BV	T	T							
Build and UT SOCA Departmental Transaction Detail Report - All							US	BV	BV	BV	T	T	T					
Build and UT Investment/ORF Stories										US/BV	BV	T	T					
SOCA Conversion Round 2											T	T	T					
Batch													Batch	Batch				
Regression Testing															RT			
Deployment															D			
Post Production Validation with SCO & STO																PPV	PPV	PPV
Production Support																PS	PS	PS
Key																		
US: User Story Creation and Finalization																		
B: Build																		
BV: Build and Functional Validation																		
T: UAT																		
Batch: Batch Setup and Testing																		
RT: Regression Testing																		
D: Deployment																		
PPV: Production Post UAT Validation																		
PS: Production Support																		



3.2.3.3 Milestone 4 Status

All Milestone 4 functionality was implemented by July 2020 and is being followed by three months of production support as planned. As part of this implementation, BP44, Cash Validation/Cash Validation Appropriation Control (CV/CVAC), has been deployed into production and initially enabled for seven departments. This functionality will be incrementally extended to the remaining FI\$Cal departments between October 2020 and June 30, 2021 as determined by SCO.*

Table 3 shows the status of the Milestone 4 BPs and notes any features that were added to or removed from these BPs since SPR 8.

Table 3. Milestone 4 (M4): Status of All BPs

M4 Business Process ID	BP Name	Impacted Departments	Changes since SPR 8	Current Status
BP203	Build 12 x 12 translation table	SCO	N/A	Deployed into Production – December 2018
BP202	COA Uploads	SCO	N/A	Deployed into Production – September 2018
BP40	FTF Solution	SCO, Departments	N/A	Deployed into Production – Sept. 2019
BP49	Cash Basis Accounting	SCO, Departments	SG071 reprioritized Feature #56967, Cash Basis Drill Down, from BP49 to the production backlog.	Deployed into Production – February 2020
BP41	Consolidated BU	SCO	N/A	Deployed into Production – June 2020



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M4 Business Process ID	BP Name	Impacted Departments	Changes since SPR 8	Current Status
BP42	Ledger Conversion	N/A	SG072 added tasks for the work associated with the "New adjustment period for one time ledger adjustment," to BP42. SG073 added Feature #64523, New Conversion BU, to BP42.	Deployed into Production – June 2020
BP51	Automated Bond Cash Transfers	SCO, Departments	SG052 reprioritized BP51 to M6.	Moved to M6
*BP44	Cash Validation/ Cash Validation Appropriation Control (CV/CVAC)	SCO, Departments	SG086 reprioritized BP44B, CVAC Reconciliation Report, to the production backlog.	Deployed into Production – June 2020
BP53	Budget Ledger Architecture	SCO	SG079 reprioritized Feature #33942, BLA Closing Rules, from M4 to the production backlog.	Deployed into Production – June 2020
BP43	SOCA Business Process	SCO, STO	SG061 added Feature #25761, Detailed Treasury BU SOCA Report, to BP43.	Build in Progress Moved to production backlog



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M4 Business Process ID	BP Name	Impacted Departments	Changes since SPR 8	Current Status
			SG089 reprioritized BP43 from M4 to the production backlog.	
BP127	Renumber Bond Subfunds	SCO	SG090 moved BP127 from M4 to M6.	Moved to M6
BP91	Pending Cash Reclass	SCO	SG063 added BP91 to M4 scope.	Deployed into Production – Feb. 2020
BP92	Ledger Reconciliation Tool	SCO	SG074 added BP92 to M4 scope.	Deployed into Production – June 2020
BP93	New Consolidated BU for Cash Basis	SCO, Departments	SG069 added BP93 to M4 scope.	Deployed into Production – June 2020
BP94	M4 Statewide Assessments Part 1	SCO, Departments	SG057 added BP94 to M4 scope.	Deployed into Production – June 2020



3.2.4 Status of Milestone 5 – Priorities 1 and 2

3.2.4.1 Milestone 5 Overview

Milestone 5 consists of implementing Statewide Financial Reporting functionality, enabling SCO to create the BLBAR and CAFR from FI\$Cal. Milestone 5 includes the following benefits and key functionality:

- Benefit
 - BLBAR and CAFR reports are deployed allowing FI\$Cal to produce reports as necessary for statewide annual reporting.
- Key functionality
 - BLBAR and CAFR Reports
 - BLL Data Processing and Reports
 - GAAP data processing
 - Ledger Architecture

3.2.4.2 Milestone 5 Prioritization

Prior to SPR 8, the project worked with the SCO team to prioritize Milestone 5 into Priority 1, 2, and 3 items. Since then, some items have been reprioritized using the project's SAGE process. As approved in SPR 8, Priority 3 (P3) items are not part of project scope.

Functionality within each of the Milestone 5 priorities is as follows:

Priority 1

- Ledger Architecture – BLBAR and GAAP
- Extensions to create necessary accounting entries for BLBAR and GAAP
- Analysis Tool(s) to analyze data for both GAAP and BLBAR

Priority 2

- Remainder of the Analysis Tools to analyze data for GAAP and BLBAR
- BLBAR and GAAP Reports (Group A)
- Chart of Accounts development

**Priority 3⁶**

- Data Extracts for BLBAR and CAFR Supplements
- SCO Operational reports that support the CAFR and BLBAR
- Production Conversion for BLBAR and GAAP
- BLBAR and GAAP Reports (Group B)
- Deal Management: Debt Service

3.2.4.3 Milestone 5 Changes and Status

SPR 8 included seven BPs in Priority 1 and eight BPs in Priority 2 for Milestone 5. The project subsequently split BPs and reprioritized BPs using the SAGE process.

Significantly, SG054 created a new Milestone 5 – P2 BP for Chart of Accounts development to enable separate tracking of this major effort. SG054 also moved BPs not needed for the MVP to Milestone 5 – P3 to provide the sprint team with some of the additional capacity needed to complete COA development. Specifically, in SPR 8, Milestone 5 – P1 included BP74, Deal Management: Debt Service (Reports and Conversions/ Interfaces), which was later split into BP74A and BP74B for tracking purposes. Similarly, Milestone 5 - P2 included BP85, FI-Beginning Balance Conversion for Production, which was later split into BP85C, FI-Beginning Balance Conversion (BLBAR/CAFR) for Production, and BP85D, FI-Modaccrual Accrual Conversion, also for tracking purposes. SG054 subsequently reprioritized these four BPs to P3.

The project has already completed the Build and Validation phase of all Milestone 5 – P1/P2 functionality, and this functionality is now undergoing user acceptance testing (UAT).

⁶ The department will address Milestone 5 – P3 items outside of the FI\$Cal project scope in accordance with state policies.



Table 4 shows the P1/P2 BPs from SPR 8, the changes under SPR 9, and the SAGE numbers used to approve changes. While the Milestone 5 BPs continue to be identified as P1 or P2, the project manages these BPs as one combined work effort and is implementing them together on the same timeline. Accordingly, this SPR presents the P1/P2 BPs together, while still identifying each BP as P1 or P2 for tracking purposes.

**Table 4. Milestone 5 (M5) – P1/P2:
Comparison of SPR 8 and SPR 9 BPs**

SPR 8 (Previous) M5 – P1/P2 BPs	SPR 9 (Current) M5 – P1/P2 BPs	SAGE No. Documenting Changes
<ul style="list-style-type: none"> • BP77 - FI- Ledger Architecture (P1) 	<ul style="list-style-type: none"> • BP77A - FI- Ledger Architecture – BLBAR (P1) • BP77B – FI – Ledger Architecture - GAAP (P1) 	SG065 documented BP77A and BP77B.
<ul style="list-style-type: none"> • BP67 FI- GAAP: Ledger Analysis Tool (P1) • BP67A FI - GAAP: Ledger Analysis Tool (P2) 	<ul style="list-style-type: none"> • BP67A FI- GAAP: Ledger Analysis Tool (P1) (renamed for tracking purposes – was BP67) • BP67B FI - GAAP: Ledger Analysis Tool (P2) (renamed for tracking purposes – was BP67A) 	No Change
<ul style="list-style-type: none"> • BP63 FI- BLBAR Ledger Analysis Tool (P1) • BP63A FI - BLBAR Ledger Analysis Tool (P2) 	<ul style="list-style-type: none"> • BP63A FI- BLBAR Ledger Analysis Tool (P1) (renamed for tracking purposes – was BP63) • BP63B FI - BLBAR Ledger Analysis Tool 	No Change



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	(P2) (renamed for tracking purposes – was BP 63A)	
<ul style="list-style-type: none"> • BP65 FI- GAAP Blackbox (P1) 	<ul style="list-style-type: none"> • BP65A FI- GAAP Fund Based Data Processing (P1) (Note: renamed from Blackbox) • BP65B FI- GAAP Govt Wide Data Processing (P2) 	SG065 documented BP65A and BP65B.
<ul style="list-style-type: none"> • BP61 FI- BLBAR Blackbox (P1) 	<ul style="list-style-type: none"> • BP61 FI- BLBAR Data Processing (P1) (Note: Renamed from Blackbox) 	No change
<ul style="list-style-type: none"> • BP79 INFGL108 additional TC Codes (P1) 	<ul style="list-style-type: none"> • BP79 INFGL108 additional TC Codes (P1) 	No change
<ul style="list-style-type: none"> • BP74 Deal Management: Debt Service (P1) 	<p>BP74 was split into BP74A and BP74B to track in P1 and P2. Later both BPs were reprioritized to P3:</p> <ul style="list-style-type: none"> • BP74A - Deal Management: Debt Service (<i>was P1 → now P3</i>) • BP74B – Deal Management: Debt Service (Reports) (<i>was P2 → now P3</i>) 	SG054 reprioritized BP74 from P1 to P3 and BP74A from P2 to P3.
<ul style="list-style-type: none"> • BP66 FI - GAAP Reports (Group A) (P2) 	<ul style="list-style-type: none"> • BP66 FI - GAAP Reports (Group A) (P2) 	No change



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SPR 8 (Previous) M5 – P1/P2 BPs	SPR 9 (Current) M5 – P1/P2 BPs	SAGE No. Documenting Changes
<ul style="list-style-type: none"> • BP62 FI – BLBAR Reports (Group A) (P2) 	<ul style="list-style-type: none"> • Renamed: BP62A FI – BLBAR Reports (Group A) (P2). 	SG054 reprioritized two features from P2 to P3: (1) Feature #33942- 25810: RPTFI062 - Bonded Debt Annual Redemption and Interest Requirement, and (2) 25809: RPTFI061 - General Obligation Bonds Interest and Redemption.
<ul style="list-style-type: none"> • BP80 FI - BLBAR Reports-Supplement (Group A) (P2) 	<ul style="list-style-type: none"> • BP80 FI - BLBAR Reports- Supplement (Group A) (P2) 	No change
<ul style="list-style-type: none"> • BP85A FI – BLBAR Beginning Balance Ledger Conversion - Mock Conversion #1 for UAT (P2) 	<ul style="list-style-type: none"> • BP85A FI – BLBAR Beginning Balance Ledger Conversion - Mock Conversion #1 for UAT (P2) 	No change
<ul style="list-style-type: none"> • BP85B FI- GAAP Beginning Balance Ledger Conversion - Mock Conversion #2 for UAT (P2) 	<ul style="list-style-type: none"> • BP85B FI- GAAP Beginning Balance Ledger Conversion - Mock Conversion #2 for UAT (P2) 	No change



SPR 8 (Previous) M5 – P1/P2 BPs	SPR 9 (Current) M5 – P1/P2 BPs	SAGE No. Documenting Changes
<ul style="list-style-type: none"> • BP85 FI- Beginning Balance Conversion for Production (P2) 	<p>BP85 was split into BP85C and BP85D for tracking purposes. Later SG054 reprioritized both BPs from P2 to P3.</p> <ul style="list-style-type: none"> • BP85C FI- Beginning Balance Conversion (BLBAR/CAFR) for Production (<i>was P2 → now P3</i>) • BP85D FI- MODACCRUAL ACCRUAL Conversion (<i>was P2 → now P3</i>) 	<p>SG054 reprioritized BP85 and BP85D from P2 to P3.</p>



3.3 Reason for Proposed Change

On March 3, 2020, the project Steering Committee approved extending the Milestone 5 – P1/P2 implementation date by one year to June 30, 2021. Two critical issues led to the schedule update for Milestone 5:

- Issue #558, Underestimation of Chart of Accounts (COA)
- Issue #553, Issue of Not Being Able to Complete UAT by Planned Dates

Issue #558 identified project resource constraints resulting from the workload associated with COA development. This led to approval of SG054 to formally add COA to scope and to enable separate tracking of this major effort. To help provide capacity, SCO identified four BPs that were not necessary for the MVP, and the project reprioritized these to the production backlog using the SAGE process. Although these BPs were deferred to accommodate new workload, the sprint team and project stakeholders still had to refocus their time to analyze and document solution options, along with the impact on SCO and departmental users and the level of effort for each solution. Accordingly, additional time was still needed to support the COA work for Milestone 5.

Issue #553 identified that the project would not be able to complete UAT for the Master Data Sheet (MDS) by the planned dates. The purpose of the MDS is to validate the accuracy of the Milestone 5 – P1/P2 reports generated by FI\$Cal. Specifically, the MDS is designed to extract data from the SCO legacy system for an earlier year, normalize the data, and load the data into FI\$Cal, thereby replicating the earlier year's legacy data in FI\$Cal.

MDS development began in September 2019. In late October 2019 as planned, the sprint team began UAT for some MDS functionality while other functionality was still in development. However, the UAT effort turned out to be much more complex than anticipated. First, SCO stakeholders identified more than 260 additional data scenarios that would also require UAT. This meant significant additional effort for data identification, data input reconciliation, data staging, and UAT output reconciliation. In addition, SCO stakeholders determined the need to utilize a different, more complex, UAT approach.

The original UAT approach was to load the data extracts into FI\$Cal for processing in the three FI\$Cal ledgers. Reports would be run from FI\$Cal, and the data in the reports would be reconciled back to the data in FI\$Cal to verify that the reports were running



accurately. The updated approach includes loading the data extracts into FI\$Cal and running the reports from FI\$Cal just as with the original approach. However, this new approach requires reconciling FI\$Cal-generated reports against the data in SCO legacy reports, which is a far more time-consuming effort.

In late 2019, the project had to put both its UAT efforts and the development work for MDS on hold in order to rework the UAT approach and to expand the MDS into the much larger and more comprehensive Master Data Scenario now being used. In addition to adding the 260-plus new scenarios, the sprint team worked with SCO stakeholders to identify and finalize the number of UAT scenarios that could utilize the original UAT approach, and the number that would require the new, more complex approach. This process required three sprints to complete, significantly extending the timeline for Milestone 5 UAT.



3.4 Proposed Project Change

3.4.1 Accessibility

No changes have been made to this section since SPR 4.

3.4.2 Impact of Proposed Change on the Project

SPR 9 presents one primary change from SPR 8, a 24-month schedule extension for Milestone 5 – P1/P2. This comprises a one-year delay in implementing Milestone 5 – P1/P2 functionality followed by production support through June 2022. SPR 9 also documents changes to business processes included in the MVP in [Section 3.2, Project Status](#).

The reasons for the Milestone 5 schedule change are described above in [Section 3.3, Reasons for Change](#). In terms of status, the project has already completed the Build and Validation phase of all Milestone 5 – P1/P2 functionality, and this functionality is now undergoing UAT.

With this schedule, the timeline for creating the BLBAR and CAFR out of FI\$Cal remains unchanged. This timeline is shown on [Figure 4, Timeline of Milestone 5 Deployment followed by BLBAR and CAFR Build and Support](#).

FI\$Cal started collecting data for the BLBAR and CAFR effective July 1, 2020, with the implementation of Milestone 4 functionality. The BLBAR and CAFR build process can start in July 2021 after FI\$Cal has collected one year of data from July 2020 to June 2021. The BLBAR and CAFR will be built in parallel in the SCO Legacy system and in FI\$Cal.

The first BLBAR/CAFR from FI\$Cal is anticipated to be produced in March/April 2022, about nine months after the end of the 2020-2021 fiscal year. SCO plans to validate this data by May/June 2022. SCO's closeout of its legacy system is anticipated to take place in M&O after implementation of all critical Milestone 6 items as SCO gains assurance in FI\$Cal as the Book of Record (anticipated June 2022).

The SCO Partner Letter in [Appendix A, Letters to Partner Agencies](#) lists production backlog, Milestone 5 – P3, and Milestone 6 items. The department prioritizes and tracks this scope, as well as enhancement items, in its portfolio management application.



Figure 4. Timeline of Milestone 5 Deployment followed by BLBAR and CAFR Build and Support⁷

Activities	2018	2019	2020	2021	2022
Completion of Integrated Solution		Milestones 1 to 4	★		
Build and Deployment of Interfaces					
Build and Deployment of Milestone 5 - P1 & P2		July 2018 through June 2021		★	
Build and Support of FI\$Cal Parallel BLBAR and CAFR for FY 20-21					Oct. 2021 to Jun. 2022

⁷ This figure is in picture format. The project is submitting the Microsoft Excel version as a separate file along with SPR 9.



3.4.2.1 Milestone 5 – P1/P2 Scope

Milestone 5, Priority 1 and 2 items, constitute the remaining BPs for the FI\$Cal project, implementing the tools and reports that enable validation of FI\$Cal ledger data with SCO legacy system data. Combined with the previous releases, this functionality implements the MVP needed by SCO, allowing FI\$Cal to capture all of the information required to generate the financial reports, validate the balances, and ensure the data captured in FI\$Cal aligns with SCO's legacy system. This Milestone 5 functionality will allow SCO to produce the BLBAR and the CAFR in parallel systems, encompassing SCO's legacy system and FI\$Cal after one year of data has been collected. However, SCO's legacy transactions related to cash management, assets, loans, and bonds will be interfaced or input manually by SCO staff at a statewide level into the FI\$Cal ledgers after being calculated in legacy subsystems for reporting purposes.

Milestone 5 – P1/P2 key functionality is being implemented via the BPs listed in Table 5, which have been identified by the project team and stakeholders. Table 5 shows the status of these BPs.

[Appendix C, Milestone 5, Priority 1 and 2 Scope Details](#), provides a detailed list of features associated with each Milestone 5 business process. As part of agile methodology, features may be added or cancelled using the SAGE process as a result of backlog refinement and defining the details of the work to be completed.

Milestone 5's departmental impacts are described in [Section 3.4.2.3, Milestone 5 Departmental Impacts](#).

Table 5. Milestone 5 – P1/P2: Business Processes and BP Status

#	M5 – P1/P2 Business Process	Build & Validation Complete %	UAT Execution %	Impacted Department
1	BP77A - FI- Ledger Architecture – BLBAR (P1)	100%	56%	SCO
2	BP77B - FI- Ledger Architecture – GAAP (P1)	100%	33%	SCO



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#	M5 – P1/P2 Business Process	Build & Validation Complete %	UAT Execution %	Impacted Department
3	BP67A FI- GAAP: Ledger Analysis Tool (P1)	100%	38%	SCO
4	BP63A FI- BLBAR Ledger Analysis Tool (P1)	100%	40%	SCO
5	BP65A FI- GAAP Data Processing (P1)	100%	0%	SCO
6	BP61 FI- BLBAR Data Processing (P1)	100%	0%	SCO
7	BP79 Legacy Accounting Transactions - INFGL108 TC Codes 34, 71, 84 (Non-FI\$Cal Department Year-End Accrual Transactions) (P1)	100%	100%	SCO
8	BP65B FI- GAAP Govt Wide Data Processing (P2)	100%	0%	SCO
9	BP67B FI - GAAP: Ledger Analysis Tool (P2)	100%	0%	SCO
10	BP63B FI - BLBAR Ledger Analysis Tool (P2)	100%	40%	SCO
11	BP66 FI - GAAP Reports (Group A) (P2)	100%	0%	SCO
12	BP62A FI - BLBAR Reports (Group A) (P2)	100%	10%	SCO
13	BP80 FI - BLBAR Reports - Supplement (P2)	100%	0%	SCO
14	BP85A FI – BLBAR Beginning Balance Ledger Conversion - Mock Conversion #1 for UAT (P2)	100%	0%	SCO
15	BP85B FI- GAAP Beginning Balance Ledger Conversion - Mock Conversion #2 for UAT (P2)	100%	0%	SCO



3.4.2.2 Milestone 5 – Schedule

The updated schedule for Milestone 5 extends the completion date for implementing SCO operations functionality, including dashboards, reports, and SCO's creation of the BLBAR and CAFR.

Priority 1 and 2 functionality for SCO's CAFR and BLBAR will be deployed in three releases from December 2020 to June 30, 2021, one year later than scheduled in SPR 8. Production support will be provided for 12 months after implementation, providing time for support, break-fix, and conversion activities, as well as completion of knowledge transfer from Accenture to both department and SCO resources. Please note that, as approved in SPR 8, Priority 3 items are not part of project scope and will be implemented outside of the project scope in accordance with state policies.

The Milestone 5 – P1/P2 releases will include the following functionality:

Release 1 – December 2020

- Ledger Architecture to build BLBAR and GAAP Fund-Based Ledgers
- SCO inbound interface between FI\$Cal and the SCO legacy system to bring year-end accruals for Deferred and Exempt departments into FI\$Cal

Release 2 – March 2021

- Data processing logic based on SCO business rules for BLBAR and GAAP fund-based ledgers
- Ledger architecture to build the GAAP Government-Wide Ledger
- Ledger architecture to build the Departmental Full-Accrual Ledger

Release 3 – June 2021

- Data processing logic based on SCO business rules for the GAAP Government-Wide Ledger
- Dashboards and reports



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Figure 5⁸ provides the Gantt Chart and Roadmap for the Milestone 5 – P1/P2 BPs.

⁸ This figure is in picture format. The project is submitting the Microsoft Excel version as a separate file along with SPR 9.



Figure 5. Gantt Chart for Milestone 5 – Priority 1 and 2 BPs

				2020					2021										2022					Legend					
SCO Milestone 5 Release Schedule				8/26-9/22	9/23-10/20	10/21-11/17	11/18-12/15	12/16-1/12	1/13-2/9	2/10-3/9	3/10-4/6	4/7-5/4	5/5-6/1	6/2-6/29	6/30-7/27	7/28-8/24	8/25-9/21	9/22-10/19	10/20-11/16	11/17-12/14	12/15-1/11	1/12-2/8	2/9-3/6	3/9-4/5	4/6-5/3	5/4-5/31	6/1-6/30	T	UAT Activities by Sprint Team (Test scripts creation, datasheet prep and evidence document creation)
Release	BP#	Scope	Business Process	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	RT/D	Regression Test/Deployment
5 R1	INFGL108 & Ledger Architecture – SCO Functions																												
	BP79	All	INFGL108: Legacy Transaction Interface			RT	RT/D																						
5 R1	BP77A	SCO Functions	BP77A - FI-Ledger Architecture BLBAR	T	T	T/RT	RT/D																						
	BP77B	SCO Functions	BP77B - FI-Ledger Architecture GAAP Fund Based	T	T	T/RT	RT/D																						
5 R2	BLAR and GAAP Fund Based Data Processing and Dashboards																												
	BP61	All	BP61 - FI-BLBAR Data Processing		T	T	T	T	T/RT	RT/D																			
5 R2	BP65A	All	BP65A - FI-GAAP Fund Based Data Processing			T	T	T	T/RT	RT/D																			
	BP77B	Gov 'Wide Only	BP77B - FI-Ledger Architecture GAAP Govt 'Wide					T	T	RT/D																			
	BP77A	Departmental Functions	BP77A - FI-Ledger Architecture FullAccrual (Dept)		T	T	T	T	T	RT/D																			
5 R3	GAAP Govt 'Wide Data Processing and Remaining BLBAR/GAAP Dashboards																												
	BP65B	All	BP65B - FI-GAAP Govt 'Wide Data Processing					T	T	T	T	T	T	T/RT	RT/D														
	BP63A	All	BP63A - FI-BLBAR Ledger Analysis Tool (P1)	T	T	T	T	T	T	T	T	T	T	T	RT/D														
	BP63B	All	BP63B - FI-BLBAR Ledger Analysis Tool (P2)	T	T	T	T	T	T	T	T	T	T	T	RT/D														
	BP62A	All	BP62A - FI-BLBAR: Reports (Group A)					T	T	T	T	T	T	T	RT/D														
	BP80	All	BP80 - FI-BLBAR Reports- Supplement (Group A)					T	T	T	T	T	T	T	RT/D														
	BP67A	All	BP67A - FI-GAAP: Ledger Analysis Tool (P1)	T	T	T	T	T	T	T	T	T	T	T	RT/D														
	BP67B	All	BP67B - FI-GAAP: Ledger Analysis Tool (P2)	T	T	T	T	T	T	T	T	T	T	T	RT/D														
	BP66A	All	BP66A - FI-GAAP: Reports (Group A)						T	T	T	T	T	T	RT/D														
5 PS	Production Conversion & CAFR Build Support																												
	BP85A	BLBAR	BLBAR Mock Conversion for FY 19-20									MC	MC	MC															
	N/A	BLBAR	BLBAR Production Conversion for FY 19-20												PC	PC													
	BP85B	GAAP Fund Based	GAAP Fund Based Mock Conversion for FY 19-20												MC	MC													
	N/A	GAAP Fund Based	GAAP Fund Based Production Conversion for FY 19-20														PC	PC											
	BP85B	GAAP Govt 'Wide	GAAP Govt 'Wide Mock Conversion for FY 19-20													MC	MC												
	N/A	GAAP Govt 'Wide	GAAP Govt 'Wide Production Conversion for FY 19-20															PC	PC										
		FI\$Cal Staff	M5 R1, R2, and R3 Production Support					PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS
	N/A	FI\$Cal Staff, SGR	Parallel CAFR Support for FY 20-21																CAFR	CAFR	CAFR	CAFR	CAFR	CAFR	CAFR	CAFR	CAFR	CAFR	CAFR
		FI\$Cal Staff, SGR	Knowledge Transfer from Sprint Team to FI\$Cal and SCO				KT	KT					KT	KT					KT	KT	KT								
Operations Support																													
		FI\$Cal Staff, Depts	Dept FullAccrual Conversion ¹									MC	MC	PC	PC														
		FI\$Cal Staff, DOF, SCO, Dept	Dept MODACCRL Accrual Reconciliation ²		PREP	PREP	PREP	RECON	RECON	RECON	RECON	RECON	RECON	RECON	RECON	RECON	RECON	RECON	RECON	RECON	RECON	RECON	RECON	RECON	RECON	RECON	RECON	RECON	RECON
		SCO, Depts	SCO-SGR Change Management ³			CM	CM	CM	CM	CM	CM	CM	CM	CM	CM	CM	CM	CM	CM	CM	CM	CM	CM	CM	CM	CM	CM	CM	CM
		SCO, Depts	Knowledge Transfer from SGR PD to SGR and Dept	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT	KT
		SGR	SCO-SGR Operations ⁴	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP	OP



3.4.2.3 Milestone 5 – Key Approach Elements

The project's strategy for implementing Milestone 5 – P1/P2 includes the following key features to support meeting the new schedule:

- **Phased releases:** Releases 1 and 2 focus on ledger architecture and the deployment of core PeopleSoft extensions, while Release 3 brings in remaining Peoplesoft extensions and reports and all Oracle Business Intelligence Enterprise Edition (OBIEE) dashboards and reports. This phasing is strategically designed to maximize the ability of key SCO testers with limited-duration availability to focus on early releases where they have critical expertise. Note: **Extensions** add functionality to FI\$Cal without impacting the system's core software functionality.
- **Multiple teams:** The project is establishing two teams to help ensure successful implementation and to provide support through the creation of the parallel CAFR from FI\$Cal.
 - The Milestone 5 Sprint Team will continue to focus on testing and deployment of the P1/P2 BPs.
 - The Production Support Team will be mobilized upon implementation of Release 1 in December 2020. This team will perform the following activities:
 - Providing production support after each release
 - Performing mock and production conversions for SCO Balances for BLBAR, GAAP, and GAAP Government-Wide ledgers for FY 2019-2020 in FI\$Cal
 - Supporting the build of a parallel CAFR for FY 2020-2021 from FI\$Cal
 - In addition, the schedule shows that the Operations Support Team will focus on the following activities:
 - Reconciling the ledgers between FI\$Cal and the SCO legacy system and conversion of the Departmental Full Accrual Ledger in FI\$Cal



- Supporting Change Management activities for SCO and Departments
- Supporting operations of existing SCO systems

3.4.2.4 Milestone 5 – Key Assumptions

The following assumptions form the basis for successful implementation of Milestone 5 – P1/P2 functionality in accordance with SPR 9:

- All three releases will be deployed to Production by June 30, 2021.
- Extensions will be tested by SCO State Governmental Reporting (SGR) Testers.
- Reports and dashboards will be tested by the SCO Sprint Team.
- SCO SGR Product Owners will support mock and production conversion activities for BLBAR, GAAP Fund-Based, and GAAP Government-Wide ledgers.
- Operations Activities will be led and performed by resources outside of the Milestone 5 Team:
 - Resources will include SCO Home, Finance, and department staff.
 - Milestone 5 Team will provide subject matter expert support.

3.4.2.5 Milestone 5 – Departmental Impacts

Milestone 5 functionality addresses SCO's financial reporting responsibilities and lays the foundation to move the Book of Record to FI\$Cal. Departmental impacts are being determined as SCO business process modifications are identified on a detailed level and when procedures become finalized as Go Live approaches. When departmental impacts are identified, FI\$Cal implements mitigation efforts through its Risk and Issue Management and post-production enhancements processes.

Every state entity may have its own procedures for using FI\$Cal, which are used to supplement FI\$Cal and Finance instructions and training. Some functionality introduced in the SCO/STO Integrated Solution may require state entities to change their existing procedures. Change Management coordinators will track the state entity impacts of changing processes and procedures, and will develop and provide



appropriate knowledge transfer to state entities via communications, workshops, job aids, and training. Additional state entity impacts may occur during production support that could be addressed through Command Center operations.

3.4.3 Implementation Plan

There is no change to Section 3.4.2, Implementation Plan, of SPR 8, which included the following sections:

- Section 3.4.2.1.1 - SDLC/Agile Approach
- Section 3.4.2.1.2 – Knowledge Transfer Approach
- Section 3.4.2.1.3 – Post-Production Support Approach

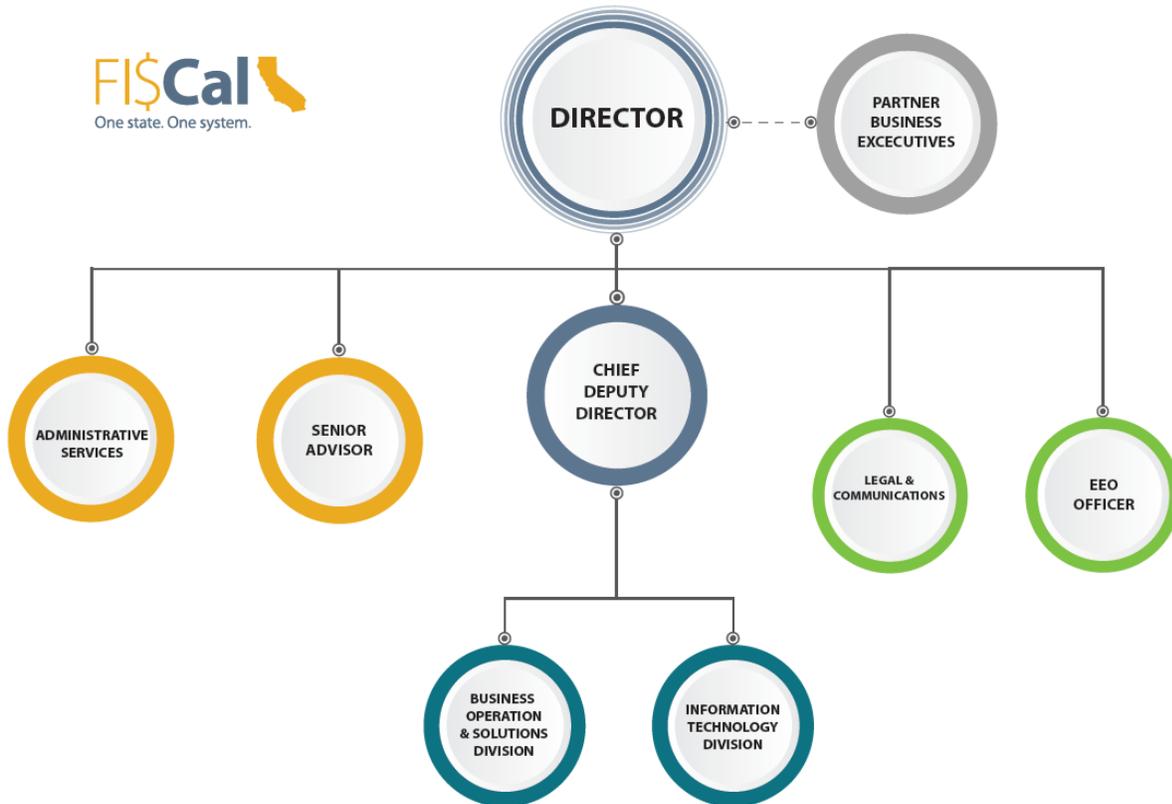


4.0 Updated Project Management Plan

4.1 Project Organization

Figure 6 shows the department's current organizational structure. Table 6 lists the current number of department staff resources, including partner staff, by classification.

Figure 6. Current Project Organization Chart





**Table 6. Number of Staff Resources by Classification,
including Partner Staff**

Classification	Total Resources (Filled Positions)
ACCOUNTING ADMINISTRATOR I (SPECIALIST)	20
ACCOUNTING ADMINISTRATOR I (SUP)	1
ACCOUNTING ADMINISTRATOR II	8
ACCOUNTING ADMINISTRATOR III	5
ACCOUNTING OFFICER (SPECIALIST)	2
ASSOCIATE ACCOUNTING ANALYST	3
ASSOCIATE ADMINISTRATIVE ANALYST (ACCT SYS)	2
ASSOCIATE BUSINESS MANAGEMENT ANALYST	1
ASSOCIATE GOVERNMENTAL PROGRAM ANALYST	17
ASSOCIATE PERSONNEL ANALYST	4
ATTORNEY III	1
BUSINESS SERVICE OFFICER I (SPECIALIST)	1
C.E.A.	8
DIRECTOR	1
FINANCIAL ACCOUNTANT III	1
GRAPHIC DESIGNER III	1
INFORMATION OFFICER II	1
INFORMATION TECHNOLOGY ASSOCIATE	42
INFORMATION TECHNOLOGY MANAGER I	17
INFORMATION TECHNOLOGY MANAGER II	9
INFORMATION TECHNOLOGY SPECIALIST I	101
INFORMATION TECHNOLOGY SPECIALIST II	25
INFORMATION TECHNOLOGY SPECIALIST III	1
INFORMATION TECHNOLOGY SUPERVISOR I	3
INFORMATION TECHNOLOGY SUPERVISOR II	12
OFFICE TECHNICIAN (G)	1
OFFICE TECHNICIAN (TYPING)	1
PERSONNEL SPECIALIST	2
PRINCIPAL PROGRAM BUDGET ANALYST II	1
SENIOR ACCOUNTING OFFICER (SPECIALIST)	1



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SENIOR ADMINISTRATIVE ANALYST (ACCT SYS)	1
SENIOR ADVISOR TO THE DIRECTOR	1
STAFF FINANCE BUDGET ANALYST	2
STAFF SERVICES ANALYST (GENERAL)	6
STAFF SERVICES MANAGER I	12
STAFF SERVICES MANAGER II	12
STAFF SERVICES MANAGER III	4
TREASURY PROGRAM MANAGER I	1
TREASURY PROGRAM MANAGER II	1
TREASURY PROGRAM MANAGER III	1
TOTAL	334

4.2 Project Priorities

No changes have been made since SPR 4, Section 4.4, to the Project Priorities. The project remains committed to ensuring a high level of quality and improving customer experiences.

4.3 Project Plan

4.3.1 Project Scope

The MVP needed by SCO remains unchanged since SPR 8 and consists of the Milestone 3 and 4 items already implemented, plus the Milestone 5, Priority 1 and 2 items. Together this functionality will allow the System to capture the information required to generate the financial reports, validate the balances, and ensure the data captured in FI\$Cal aligns with the SCO legacy system. The BPs for the remaining project milestones/releases are provided in [Section 3.4.2.1, Milestone 5 – P1/P2 Scope](#).

4.3.2 Project Assumptions

No changes have been made to the Project Assumptions since SPR 4, Section 4.5.2.



4.3.3 Project Phasing

As described in SPR 8, the project is being implemented in multiple milestones and releases. Details of the Milestone 5 – P1/P2 releases, which will complete the project, may be found in [Section 3.4.2.2, Milestone 5 Schedule](#).

4.3.4 Project Schedule

The project schedule is presented in [Section 3.4.2.2, Milestone 5 Schedule](#).

4.3.5 Project Closeout

The project has successfully implemented eight major areas of functionality and submitted DFCRs to CDT. As of September 2020, CDT has accepted these DFCRs, acknowledging completion of the following subprojects:

- Centralized Financial Transactions Functionality and Departmental Onboarding
- Deposits and STO Control Functions (Milestones 1 and 2 of the SCO/STO Integrated Solution)
- Budget
- Procurement
- DGS-ABMS
- Legacy Data Repository
- Oracle Business Intelligence
- Security Information and Event Management

In addition, the project completed implementation of Milestones 3 and 4 of the SCO/STO Integrated Solution in June 2020:

- Milestone 3 - Established the interfaces for the Integrated Solution between FI\$Cal and the SCO legacy system
- Milestone 4 – Completed the Integrated Solution, allowing legacy systems and FI\$Cal to run in tandem on a daily basis

The remaining project work is the implementation of Milestone 5's Priority 1 and Priority 2 functionality, which will deploy the tools and reports for SCO to produce the



BLBAR and the CAFR from FI\$Cal. Upon implementation, with approval of the project Steering Committee and acceptance by the Director of Finance, the FI\$Cal project will be formally completed. The department will submit a post-implementation evaluation report (PIER) 6 to 18 months after implementation in accordance with CDT's Statewide Information Management Manual, Section 50. This PIER is expected by December 31, 2023.

4.3.6 Terminology for Support Activities

Please note the following terms for support activities:

Production Support – Support from the Sprint Team/Accenture team for a defined period after each release. This period includes supporting defect fixes, enhancements, stabilization activities, and knowledge transfer. For SPR 9, production support extends three months from implementation of the Milestone 3 and Milestone 4 releases and one year from the implementation of Milestone 5 – P1/P2.

Maintenance & Operations (M&O) – M&O begins after the production support period for each release ends. During M&O, the department fully operates FI\$Cal and provides enhancements and support for FI\$Cal users.

4.4 Project Monitoring and Oversight

No changes have been made since SPR 4, Section 4.6, to Project Monitoring and Oversight.

4.5 Project Quality

No changes have been made since SPR 6, Section 4.7, to Project Quality.



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5.0 Updated Risk Management Plan

No material changes have been made to Sections 5.0, Risk and Issue Management Plan, through 5.2, Risk and Issue Management Worksheet, since SPR 8. [Appendix D](#) provides the project Risk and Issue Register as of the date of SPR 9.



6.0 Updated Economic Analysis Worksheets (EAWs)

SPR 9 estimates the costs of the project for the fiscal years of 2005-06 through 2022-23 as follows:

- Actual expenditures from FY 2005-06 through FY 2019-20 are \$939.5 million and reflect costs of completed functionality through June 2020.
- Estimated costs for the Milestones 3 and 4 production support and remaining work associated with Milestone 5 are reflected in FY 2020-21 through 2022-23.
- The costs represented in the EAWs for FY 2020-21 through FY 2022-23 are not in addition to those identified in SPR 8; rather they are already included in SPR 8 and the department's maintenance and operations budget. They are being identified to show the corresponding costs related to the Milestone 3 and 4 production support and the Milestone 5 activities.

6.1 Cost Assumptions

The following assumptions were used to develop the EAWs for the FI\$Cal Project, as proposed by SPR 9:

- The SPR 9 EAWs reflect actual costs from FY 2005-06 through FY 2019-20, production support costs for Milestones 3 and 4, remaining project costs associated with Milestone 5 activities to be completed by June 30, 2022, and one year of maintenance and operations for Milestone 5.
- Staffing costs in FY 2020-21 through FY 2022-23 include FI\$Cal department staff and SCO partner staff involved in Milestone 3 and 4 production support and Milestone 5-related activities.
- Accenture's cost includes \$9.97 million in FY 2020-21 and \$4.67 million in FY 2021-22 and are already included in the existing contract. Accenture's total cost over the life of the project is approximately \$376.1 million.
- Oversight and IV&V costs are included in the cost estimates and extend through June 30, 2023.

6.2 Proposed Alternative Worksheet

[Appendix E](#) contains the EAWs for SPR 9.



Appendix A: Letters to Partner Agencies

This appendix includes the department's letter to the State Controller's Office as one of the project's partner agencies, ensuring the department's commitment to ongoing collaboration and support. SPRs 7 and 8 contained letters to the other project partners; the department notes that these commitments to our partners stand unchanged.



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STATE OF CALIFORNIA



One state. One system.

FINANCIAL INFORMATION SYSTEM FOR CALIFORNIA
2000 Evergreen Street
Sacramento, CA 95815-3896
(916) 576-4846

Gavin Newsom, California Governor
Miriam Barcelona Ingenito, Director

September 21, 2020

Honorable Betty T. Yee
California State Controller
State Controller's Office
300 Capitol Mall
Sacramento, CA 95814

Subject: Integrated Solution Items

Dear Honorable Controller Yee:

As the Department of FISCAL (the Department) progresses to the closeout of the FI\$Cal project, it is committed to delivering the Integrated Solution to the SCO, as memorialized in Special Project Report 9.

The FI\$Cal system (FI\$Cal) will run in tandem with legacy systems (July 2020 to June 2022), or as long as reasonably necessary to provide the functionality to complete the Budgetary/Legal Basis Annual Report (BLBAR) and Comprehensive Annual Financial Report (CAFR) (July 2021 to June 2022).

With this integrated approach, the SCO/STO home teams will be able to transition to the new control functions available in FI\$Cal. The Department will provide the necessary system support for SCO to produce BLBAR and CAFR in Milestone 5. The Department will support the SCO in developing, implementing, and resolving the business processes (BPs) in the attached table, "Non-Project SCO Business Processes to be Implemented."

The Department is committed to partnering with SCO to implement financial interfaces for deferred and exempt departments, retire the Integrated Solution and transition the state's book of record to FI\$Cal. Additionally, the FI\$Cal system will provide payment printing and processing functionality, as well as automate the SCO processes, including statewide allocations.

STATE OF CALIFORNIA

FINANCIAL INFORMATION SYSTEM FOR CALIFORNIA



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Honorable Betty T. Yee
September 21, 2020
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The Department is committed to providing the SCO with the functionality it requires for its financial management of the state.

Sincerely,

DocuSigned by:
Miriam Barcellona Ingenito
75FA761FE2004D9
Miriam Barcellona Ingenito
Director

cc: Karen Greene-Ross, Chief of Staff
Dave O'Toole, Chief Operating Officer and FI\$Cal Steering Committee Member
Russell Fong, Chief Administrative Officer and FI\$Cal Steering Committee Member
Cathy Leal, Partner Business Executive

Attachment: Non-Project SCO Business Processes to be Implemented



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Non-Project SCO Business Processes to be Implemented	
SCO Production Backlog Items	
BP27	Registered Warrants - RW Retrofit
BP44B	CVAC Reconciliation Report
Feature #56967	Cash Basis Drill Down (related to BP49, Cash Basis Accounting, deployed in Milestone 4)
Feature #33942	BLA Closing Rules (related to BP53, Budget Ledger Architecture, deployed in Milestone 4)
SCO Milestone 5 - Priority 3 Items	
BP60	FI - BLBAR Extracts for CAFR Supplement
BP62B	FI - BLBAR Reports (Group B)
BP66B	FI - GAAP Reports (Group B)
BP73	SCO Operations Reports (CAFR/BLBAR)
BP74A	Deal Management: Debt Service
BP74B	Deal Management: Debt Service (Reports)
BP85C	FI- Beginning Balance Conversion for Production
BP85D	FI- MODACCRUAL ACCRUAL Conversion
SCO Milestone 6 Items	
BP23	AR Write-Off- End State (M6)
BP46	Statewide Loan Accounting
BP47	Department Loan Accounting
BP51	Automated Bond Cash Transfers
BP68	SCO Bond Accounting
BP69	Lease Revenue Bond Accounting (including CFS)
BP70	Departmental Bond Accounting
BP84	Statewide Year End Close Tool
BP86	Fund Affiliate Rule for Interagency Transaction
BP100	Bond Cash Transfers - Extended
BP101	Feeder Fund Allocation
BP102	Daily General Fund Borrowing
BP103	SCO Cash Forecasting
BP104	Investment Accounting
BP105	PMIA - Interest Allocation
BP106	SMIF Interest Cross-post, Transfer Allocations, Quarterly Interest Earning Allocation
BP107	LAIF - Conversion, Interface, Monthly Detail Register
BP108	AP Expedite Processing
BP109	CTS Bank Accounts/Reconciliation (M6)
BP110	Post Issuance- End State
BP111	SCO Operations Reports (Non BLBAR/CAFR)
BP112	AR Deposits/Remittances
BP115	Legacy Accounting Transactions



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Non-Project SCO Business Processes to be Implemented	
BP116	Legacy Payments
BP117	Legacy Payments - Non-FI\$Cal Depts
BP118	MEC/YEC Procedures - End State (M6)
BP119	Year End Financials
BP120	Non-FI\$Cal Reconciliation
BP121	Block Flag Alert
BP124	EFT Processing
BP125	Offsets (AP & AR) - End State
BP126	Cash Management
BP127	Renumber Bond Subfunds
BP128	No Warrant Claims
BP129	Cash SMIF Fund Equity: YEC Parts 1 and 2, and BLL



Appendix B: FI\$Cal Project Objectives

This appendix lists the overall objectives for the FI\$Cal project. California Government Code (Section 11854, Amended by Stats. 2016, Ch. 31, Sec. 80) states:

- (a) Replace the state's aging legacy financial management systems and eliminate fragmented and diverse reporting by implementing standardized financial management processes and systems across all departments and control agencies. For purposes of this paragraph, "financial management" means accounting, budgeting, cash management, asset accounting, vendor management, and procurement.
- (b) Increase competition by promoting business opportunities through the use of electronic bidding, online vendor interaction, and automated vendor functions.
- (c) Maintain a central source for financial management data to reduce the time and expense of vendors, departments, and agencies collecting, maintaining, and reconciling redundant data.
- (d) Increase investment returns through timely and accurate monitoring of cash balances, cash flow forecasting, and timing of receipts and disbursements.
- (e) Improve fiscal controls and support better decision making by state managers and the Legislature by enhancing the quality, timeliness, consistency, and accessibility of financial management information through the use of powerful data access tools, standardized data, and financial management reports.
- (f) Improve access and transparency of California's financial management information allowing the implementation of increased auditing, compliance reporting, and fiscal accountability while sharing information between the public, the Legislature, external stakeholders, state, federal, and local agencies.
- (g) Automate manual processes by providing the ability to electronically receive and submit financial management documents and data between agencies, departments, banks, vendors, and other government entities.
- (h) Provide online access to financial management information resulting in a reduction of payment or approval inquiries, or both.



- (i) Improve the state's ability to preserve, access, and analyze historical financial management information to reduce the workload required to research and prepare this information.
- (j) Enable the state to more quickly implement, track, and report on changes to financial management processes and systems to accommodate new information such as statutory changes and performance information.
- (k) Reduce the time, workload, and costs associated with capturing and projecting revenues, expenditures, and program needs for multiple years and scenarios, and for tracking, reporting, and responding to legislative actions.
- (l) Track purchase volumes and costs by vendor and commodity code or service code to increase strategic sourcing opportunities, reduce purchase prices, and capture total state spending data.
- (m) Reduce procurement cycle time by automating purchasing authority limits and approval dependencies, and easing access to goods and services available from existing sources, including, but not limited to, using leveraged procurement agreements.
- (n) Streamline the accounts receivable collections process and allow for offset capability which will provide the ability for increased cash collection.
- (o) Streamline the payment process and allow for faster vendor payments that will reduce late payment penalty fees paid by the state.
- (p) Improve role-based security and workflow authorization by capturing near real-time data from the state's human resources system of record.
- (q) Implement a stable and secure information technology infrastructure.



Appendix C: Milestone 5, Priority 1 and 2 Scope Details

Table 7 provides the Milestone 5 – P1/P2 features based on SPR 9. Please note that the project assigns a unique identification (ID) number to each epic (also called BP) and feature. This ID number does not change once associated with the epic or feature. If scope is added, or an epic or feature is broken down further for development, the original ID number is unchanged, and any new work item will receive its own unique ID linked to the original.

Table 7. Milestone 5 – P1/P2 Features

Epic Number	Feature Number	Feature Description
BP61 - FI - BLBAR Data Processing		
25628	25786	Journal Auto Reversal: Inherit Budget Date on auto reversal Journal
25628	27575	BLBAR Reclassification - Prior year Revenue/Expenditure & Reserves for Continuous Appropriations
25628	27578	Customization to eliminate and summarize the intra fund entries based on Fund/Fund Affiliates.
25628	27579	BLBAR Adjustments & Reclassifications- Encumbrance/ NGC /Cash/PMIA
25628	27782	BLBAR Year End Close Rules
25628	27803	BLBAR Configurations (Account, Account Tree, Fund, Fund Tree, Fund Details page, BU Detail page)
BP62A - FI - BLBAR Reports (Group A)		
25629	25811	BLBAR Report - Accounts outside CTS
25629	27759	Validation to check if the ending balance in S3 is the beginning balance in S3 for the next year
25629	27776	S21-Summary Statement of Revenue



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Epic Number	Feature Number	Feature Description
25629	27777	S22-Governmental Cost Funds Detailed Statement of Expenditures by Function and Character
25629	43257	FI - BLBAR Comparative Statement of Actual and Estimated Revenues for All Governmental Cost Fund.
25629	46243	FI- BLBAR Extracts - Balance Sheet (Detail and Combined)
25629	46244	FI- BLBAR Reports - Extracts - Combined Statement of Operations (Detail and Combined)
BP63A - FI - BLBAR Ledger Analysis Tool (P1)		
25630	27765	BLBAR - FCOP Statements
25630	27768	BLBAR - Expenditure Statements
25630	27771	Revenue Statement
BP65A - FI - GAAP Data Processing		
25632	25807	New extension to Configure a combination edit/tree based on closed funds which SCO can control.
25632	30462	GAAP Configurations (Account, Account Tree, Fund, Fund Tree, Fund Details page, BU Detail page)
25632	30468	BU and Fund Affiliate Combo Edit
25632	30469	GAAP Govt Wide Reclassification
25632	30474	GAAP Year End Close Process
25632	30479	GAAP - Due To/Due From & Transfer In/Out Elimination
25632	30485	GAAP - F\$ - Governmental Funds -Reclassification
25632	30494	GAAP - F\$ - Proprietary Funds -Reclassification



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Epic Number	Feature Number	Feature Description
25632	30501	GAAP - F\$ - Component Units -Reclassification
25632	30506	GAAP -Non F\$ - Governmental Funds - GCF & BF - Reclassification
25632	30514	GAAP -Non F\$ - Governmental Funds - NGC Funds - Reclassification
25632	30522	GAAP -Non F\$ - Proprietary Funds - GCF & BF - Reclassification
25632	30528	GAAP -Non F\$ - Proprietary Funds - NGC- Reclassification
25632	30534	GAAP -Non F\$ - Component Units - GCF & BF - Reclassification
25632	30537	GAAP -Non F\$ - Component Units - NGC-Reclassification
25632	30540	GAAP -Non F\$ - Fiduciary Funds - GCF &NGC - Reclassification
25632	30544	Model Journal for GAAP Year End Adjustment Entries
BP66A - FI - GAAP Reports (Group A)		
25633	30593	Extract for the GAAP Fund Based Balance Sheet reports
25633	30594	Statement of Activities
25633	30596	Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
25633	30597	Extract for GAAP Fund Based Operating statements for WDesk
25633	30605	Statement of Activities Discretely Presented Component Units Enterprise Activity
25633	30606	CAFR - Budgetary Comparison Schedule



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Epic Number	Feature Number	Feature Description
25633	30611	CAFR - WDESK Statement of Cash Flows - Proprietary Funds
25633	30628	Schedule of Accounts Receivable
25633	30633	Schedule of Accounts Payable
25633	30636	Schedule of Due From Other Funds and Due To Other Funds
BP67A - FI - GAAP Ledger Analysis Tool (P1)		
25634	30545	GAAP - Detail Statements
25634	30547	GAAP - FCOP Statements
25634	30549	GAAP - Fund Based Statements
25634	30552	GAAP - Gov Wide Statements
25634	30554	GAAP - Gov Wide - Summary Statements
25634	30556	GAAP - GLTB Statements
25634	30558	GAAP - Major Minor Statements
25634	30567	GAAP - Due To/From 1st,2nd & Final Adjustments Statements
25634	37162	Build and Test ODI data integration from PS to Oracle Database
BP77A - FI - Ledger Architecture - BLBAR		
25638	25837	Extract from DEPTADJ to BLL - Logic for FI\$Cal - Asset Management
25638	27554	Extract from MODACCRL to BLL
25638	27555	Extract from DEPTADJ to BLL



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Epic Number	Feature Number	Feature Description
25638	27571	Extract from DEPTADJ to BLL - Logic for FI\$Cal and Non FI\$Cal - Encumbrances
25638	27572	Extract from DEPTADJ to BLL - Logic for Non FI\$Cal - Non Governmental Funds
25638	29010	Encumbrance Extract Recon Report
25638	29011	Department Adjustment Recon Report
BP80 - FI - BLBAR Reports- Supplement (Group A)		
27143	27697	FI- BLBAR Reports - Supplement- Revenue Workbook (EXCEL)
27143	27698	FI BLBAR - Supplement Reports (Revenue - PDF)
27143	27705	FI- BLBAR Reports - Supplement-Detailed Comparative Statement of Actual and Budgeted Expenditures at approp level (BU, Fund, ENY, Approp Ref)
BP79 - Legacy Accounting Transactions - INFGL108 TC Codes 34, 71, 84 (Non-FI\$Cal Department Year-End Accrual Transactions)		
29460	29264	INFGL108 update for TC34, TC71, TC84, identify F\$ vs Legacy and COA exceptions.
BP63B - FI - BLBAR Ledger Analysis Tool (P2)		
37704	27762	S4-Receipts from the Federal Government
37704	27763	Investments
37704	27764	S3 Dashboard (BLBAR)
37704	27774	Prior Year Accruals Summary
37704	27775	Special Fund Preliminary
37704	27778	BLBAR- Transfer in/out & Due To/From Statements



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Epic Number	Feature Number	Feature Description
BP67B - FI - GAAP Ledger Analysis Tool (P2)		
37705	30560	GAAP Inquiry screen for Fund Based - All Funds Total - in OBIEE
37705	30562	GAAP - Without GAAP Adjustments Statements
37705	30565	GAAP - Due To/From Without Adjustments Statements
37705	30572	GAAP - Due To/From GW Adjustments Statements
37705	30575	GAAP - Interfund Transfers with & w/o Adjustments Statements
37705	44396	P2 ODI interface
BP85A - BLBAR Ledger mock conversion		
37757	37772	BLBAR Ledger Conversion (for both FI\$Cal and Non-FI\$Cal dept)
BP65B - FI - GAAPGW Data Processing (P2)		
40614	25627	Ledger to Ledger Reconciliation
40614	41029	GAAP-GW-Ledger
M5 COA Updates		
46818	46721	New Chartfield Creation/Updates (Account, Alt Account, Fund etc)
46818	46912	Fund and BU Details Mapping Values Update
46818	46914	X-walk Rules/Values Creation/Updates
46818	46916	BLBAR Trees Creation/Updates
46818	46917	GAAP FB Trees Creation/Updates



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Epic Number	Feature Number	Feature Description
46818	46918	GAAP GW Tree Creation/Updates
Oracle 12c Upgrade		
46895	46909	ODI Impacts from Oracle 12 Upgrade
46895	46910	OBIEE Impacts from Oracle 12c Upgrade
BP77B - FI - Ledger Architecture - GAAP		
50527	30577	Extract from MODACCRL to GAAP
50527	30582	Extract from DEPTADJ to GAAP - Logic for FI\$Cal - Asset Management
50527	33656	FI- Ledger Extracts to FULLACCRL (Mod Extract + DEPTADJ Extract)
50527	33815	Extract from DEPTADJ to GAAP
BP85B - GAAP Ledger mock conversion		
50532	37771	GAAP Ledger Conversion from Legacy to CV2 for Dashboards UAT Testing (for both FI\$Cal and Non-FI\$Cal dept)



Appendix D: Risk and Issue Register

Table 8 provides the project's Risk and Issue Register as of the date of SPR 9.

Table 8. Risk and Issue Register

Concern Classification	ID #	Title	Level
Risk	579	Milestone 5 - Risk of Potential Impacts to project activities due to COVID-19 / Telework	Low
Issue	577	SCO Milestone 3 – Issue of Finalizing design for BP21B PFA Interface	Medium
Issue	576	High volume of data introduced from allocations, labor, and budget checks causing degraded Performance for some batch processes and queries	Medium
Risk	575	Potential performance impact due to increased processing and data volumes for MS4 June Release	Low
Risk	573	New Governmental Lease Accounting Standards (GASB 87) Needs Solution Implemented by July 2020	Low
Risk	569	SCO/STO - Milestone 4 SOCA Accounting Distribution Technical Solution	Low
Risk	564	Production Transactions to Impact M4 Processing Without Enhancements	Low
Risk	563	SCO Milestone 5 – Risk of not Implementing Milestone 5 – All Priority 2 Items by Planned Release Dates	Low
Risk	557	M4/M5 Ledger Balance FI\$Cal Basis Reconciliation Items	Medium
Issue	553	SCO Milestone 5 – Issue of not being able to complete UAT by planned dates	Medium
Risk	550	SCO/STO – Milestone 3 to 5 – Risk of high volume of defects or ticket count due to multiple releases	Low
Issue	546	Frequent Direct Changes to the enterprise database using SQL	Medium
Risk	544	FI\$Cal stabilization is critical to M4 implementation	Low
Risk	531	Increase in Manual Accounting Transactions for FI\$Cal Departments with SCO/STO Integrated Solution Interfacing SCO Legacy Transactions to FI\$Cal and posting on Departments' behalf	Medium



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Issue	526	Increase in Manual Accounting Transactions for FI\$Cal Departments for Electronic Claims and Paper Claims (expedite & special handling) during the time when both systems (FI\$Cal and SCO Legacy) are running concurrently with the Integrated Solution.	Medium
Risk	523	Cash Management Improvement Act (CMIA) Compliance and Other Impacts of FI\$Cal's Pay Cycle, SCO Business Processes and Consolidated Payment Fund	Low
Risk	520	SCO Integrated Solution (Risk for systems are out-of-sync between SCO Legacy & FI\$Cal)	Low
Issue	467	Duplicate Vendors set to archive/inactive with active transactions attached	High
Risk	187	Likelihood of key state and contractor staff turnover throughout Project	Medium
Risk	122	Separation of powers among statutory and constitutional control agencies	Low



Appendix E: Economic Analysis Worksheet (EAW)

SIMM 30C, Rev. 06/2014 Agency/state entity: FI\$Cal Project: 8860-030	EXISTING SYSTEM/BASELINE COST WORKSHEET												Date Prepared: 09/22/2020	
	All costs to be shown in whole (unrounded) dollars.													
	FY 05/06 - 17/18		FY 2018/19		FY 2019/20		FY 2020/21		FY 2021/22		FY 2022/23			
PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	
Continuing Information ¹														
Technology Costs														
Staff (salaries & benefits)	1442.1	137,654,660	131.1	12,514,060	131.1	12,514,060	131.1	12,514,060	131.1	12,514,060	131.1	12,514,060	2097.6	200,224,960
Hardware Lease/Maintenance		19,048,755		1,731,705		1,731,705		1,731,705		1,731,705		1,731,705		27,707,280
Software Maintenance/Licenses		30,863,822		2,805,802		2,805,802		2,805,802		2,805,802		2,805,802		44,892,832
Contract Services		30,206,990		2,746,090		2,746,090		2,746,090		2,746,090		2,746,090		43,937,440
Data Center Services		62,713,145		5,701,195		5,701,195		5,701,195		5,701,195		5,701,195		91,219,120
Agency Facilities		7,897,252		717,932		717,932		717,932		717,932		717,932		11,486,912
Other		10,715,848		974,168		974,168		974,168		974,168		974,168		15,586,688
Total IT Costs	1442.1	299,100,472	131.1	27,190,952	2097.6	435,055,232								
Continuing Program Costs:														
Staff	90788.5	6,563,434,614	8253.5	596,675,874	8253.5	596,675,874	8253.5	596,675,874	8253.5	596,675,874	8253.5	596,675,874	132056.0	9,546,813,984
Other		1,067,940,335		97,085,485		97,085,485		97,085,485		97,085,485		97,085,485		1,553,367,760
Total Program Costs	90788.5	7,631,374,949	8253.5	693,761,359	132056.0	11,100,181,744								
TOTAL EXISTING SYSTEM COSTS	92230.6	7,930,475,421	8384.6	720,952,311	134153.6	11,535,236,976								

¹ Continuing Existing Costs are reported from SPR #8860-30, October 30, 2006 (does not include subsequent General Salary Increases)



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SIMM 30C, Rev. 06/2014													PROPOSED ALTERNATIVE: <u>SCO Milestones Extension</u>		Date Prepared: 09/22/2020	
Agency/state entity: FI\$Cal		All Costs Should be shown in whole (unrounded) dollars.														
Project: 8860-030																
	FY 05/06 - 17/18		FY 2018/19		FY 2019/20		FY 2020/21		FY 2021/22		FY 2022/23		TOTAL			
	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts		
One-Time IT Project Costs																
Staff (Salaries & Benefits)	1038.7	122,208,338	55.0	9,288,655	46.0	3,688,385	14.0	2,055,341	7.5	1,122,493	0.0	0	1161.2	138,363,212		
Hardware Purchase		4,574,773		0		0		0		0		0		4,574,773		
Software Purchase/License		3,114,731		0		0		0		0		0		3,114,731		
Telecommunications		28,393		0		0		0		0		0		28,393		
Contract Services																
Software Customization ¹²		293,369,029		22,346,648		5,674,419		4,752,707		354,037		0		326,496,840		
Project Management ¹⁴		7,430,931		207,168		0		250,000		250,000		0		8,138,099		
Project Oversight ¹⁵		3,665,519		625,454		620,000		594,000		594,000		0		6,098,973		
IV&V Services ¹⁵		8,854,232		624,000		700,000		300,000		700,000		0		11,178,232		
Other Contract Services		56,793,371		500,000		0		710,480		419,200		0		58,423,051		
TOTAL Contract Services		370,113,081		24,303,270		6,994,419		6,607,187		2,317,237		0		410,335,194		
Data Center Services		119,866		0		0		0		0		0		119,866		
Agency Facilities		5,958,395		0		0		0		0		0		5,958,395		
Other		16,891,105		0		0		0		0		0		16,891,105		
Total One-time IT Costs ¹¹	1038.7	523,008,683	55.0	33,591,925	46.0	10,682,804	14.0	8,662,528	7.5	3,439,730	0.0	0	1161.2	579,385,670		
Continuing IT Project Costs																
Staff (Salaries & Benefits)	928.8	115,731,121	290.1	39,028,512	304.8	40,914,731	2.0	315,796	7.5	1,090,746	9.0	1,269,672	1542.2	198,350,578		
Hardware Lease/Maintenance		4,914,220		3,727,832		2,644,000		0		0		0		11,286,053		
Software Maintenance/Licenses		10,226,985		6,618,339		11,613,481		0		0		0		28,458,805		
Telecommunications		777,157		220,600		293,164		0		0		0		1,290,920		
Contract Services		37,630,477		13,764,905		38,625,865		5,214,294		4,317,686		1,713,200		101,266,427		
Data Center Services		5,676,876		1,679,432		1,928,622		0		0		0		9,284,930		
Agency Facilities		15,706,964		2,838,951		2,917,333		0		0		0		21,463,249		
Other		9,371,949		2,775,891		2,594,720		0		0		0		14,742,560		
Total Continuing IT Costs ¹³	928.8	200,035,749	290.1	70,654,462	304.8	101,531,917	2.0	5,530,090	7.5	5,408,432	9.0	2,982,872	1542.2	386,143,522		
Total Project Costs	1967.5	723,044,432	345.1	104,246,387	350.8	112,214,721	16.0	14,192,618	15.0	8,848,162	9.0	2,982,872	2703.4	965,529,192		
Continuing Existing Costs ¹⁶																
Information Technology Staff	1442.1	137,654,660	131.1	12,514,060	131.1	12,514,060	131.1	12,514,060	131.1	12,514,060	131.1	12,514,060	2097.6	200,224,960		
Other IT Costs		10,715,848		974,168		974,168		974,168		974,168		974,168		15,586,688		
Total Continuing Existing IT Costs	1442.1	148,370,508	131.1	13,488,228	2097.6	215,811,648										
Program Staff	90788.5	6,563,434,614	8253.5	596,675,874	8253.5	596,675,874	8253.5	596,675,874	8253.5	596,675,874	8253.5	596,675,874	132056.0	9,546,813,984		
Other Program Costs		1,067,940,335		97,085,485		97,085,485		97,085,485		97,085,485		97,085,485		1,553,367,760		
Total Continuing Existing Program Costs	90788.5	7,631,374,949	8253.5	693,761,359	132056.0	11,100,181,744										
Total Continuing Existing Costs	92230.6	7,779,745,457	8384.6	707,249,587	134153.6	11,315,993,392										
TOTAL ALTERNATIVE COSTS	94198.1	8,502,789,889	8729.7	811,495,974	8735.4	819,464,308	8400.6	721,442,205	8399.6	716,097,749	8393.6	710,232,459	136857.0	12,281,522,584		
INCREASED REVENUES		0		0		0		0		0		0		0		

¹¹ Total One-Time IT Project Costs through the end of June 2020 represents completed functionality that has been implemented. The remaining project costs for Milestone 5 are shown in FY 2020/21 and FY 2021/22.

¹² The Software Customization costs are already included in the existing SI contract.

¹³ Total Continuing IT Costs reflect departmental operations costs through June 2020 for completed functionality that has been implemented. The remaining Continuing IT Costs in FY 2020/21 reflect Milestones 3 and 4 Production Support, and FY 2021/22 through FY 2022/23 reflect production support and maintenance and operations costs related to the completion of Milestone 5.

¹⁴ Due to the multi-year contract, expenditures are charged to the year that funds are encumbered, Project Management costs in FY 2019/20 are charged to the prior year. FY 2020/21 and FY 2021/22 reflect estimated Project Management Costs for the remaining project activities to be completed by July 2022.

¹⁵ Project Oversight costs are also included in the Continuing IT Costs for FY 2022/23 under Contract Services and includes \$290,000 for the California State Auditor, \$304,000 for the California Department of Technology Independent Project Oversight, and \$700,000 for Independent Verification and Validation Services.

¹⁶ Continuing Existing Costs are reported from SPR #8860-30, October 30, 2006 (does not include subsequent General Salary Increases)



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The chart to the right displays FISCAL's budget appropriations from FY 2019/20 through FY 2022/23. The purpose of this chart is to identify the Department's baseline budget in each fiscal year with FY 2022/23 representing FISCAL's ongoing departmental costs beyond the project completion date of June 2022.

Department of FISCAL Budget	FY 2019/20 ^{/7}	FY 2020/21 ^{/8}	FY 2021/22 ^{/9}	FY 2022/23 ^{/10}
Baseline Budget	78,780,000	78,850,000	78,850,000	78,850,000
Limited-Term Funding through approved SFL	36,976,000	24,731,000	2,384,000	-
Savings from Prior Year	22,014,000	25,555,000	-	-
Budget Appropriation	137,770,000	129,136,000	81,234,000	78,850,000
SPR 9 Total IT Project Costs	112,214,721	14,192,618	8,848,162	2,982,872
Difference	25,555,279	114,943,382	72,385,838	75,867,128

^{/7} FISCAL's 2019/20 Budget Appropriation was \$137.8 million, which included the \$37.0 million approved through the Spring Finance Letter (SFL) for FY 2019/20 and a savings of \$22.0 million from FY 2018/19. FISCAL achieved a savings of \$25.6 million in FY 2019/20. This savings amount will be utilized in FY 2020/21 for unanticipated project costs and departmental costs.

^{/8} FISCAL's 2020/21 Enacted Budget Appropriation is \$103.6 million which includes \$24.7 million approved through the SFL for FY 2020/21. The \$103.6 million and will be augmented by the amount of \$25.6 million savings from FY 2019/20 for a total budget appropriation of \$129.1 million. Of the \$129.1 million, \$14.2 million is the estimated costs for Milestones 3 and 4 Production Support, Milestone 5 activities and the remainder are estimated departmental costs. The FY 2020-21 budget does not yet include subsequent baseline budget adjustments such as employee compensation and retirement contribution reductions/adjustments.

^{/9} FISCAL's 2021/22 anticipated budget appropriation is \$81.2 million which includes \$2.4 million approved through the SFL for FY 2021/22. Of the \$81.2 million, \$8.8 million is the estimated cost for Milestone 5 activities and the remainder are estimated departmental costs. The FY 2021/22 budget does not yet include subsequent baseline budget adjustments such as employee compensation and retirement contribution reductions/adjustments or savings from the prior year.

^{/10} FISCAL's 2022/23 anticipated budget appropriation is \$78.9 million which reflects FISCAL's ongoing departmental costs. Of the \$78.9 million, \$2.9 million is the cost for Milestone 5 maintenance and operations. The FY 2022/23 budget does not yet include subsequent baseline budget adjustments such as employee compensation and retirement contribution reductions/adjustments or savings from the prior year.



PROJECT FUNDING PLAN														
SIMM 30C, Rev. 06/2014		All Costs to be in whole (unrounded) dollars										Date Prepared: 09/22/2020		
Agency/state entity: FI\$Cal														
Project: 8860-030														
	FY 05/06 - 17/18		FY 2018/19		FY 2019/20		FY 2020/21		FY 2021/22		FY 2022/23		TOTALS	
	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts
TOTAL PROJECT COSTS	1967.5	723,044,432	345.1	104,246,387	350.8	112,214,721	16.0	14,192,618	15.0	8,848,162	9.0	2,982,872	2703.4	965,529,192
RESOURCES TO BE REDIRECTED														
Staff	19.9	3,197,521	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	19.9	3,197,521
Funds:														
Existing System		0		0		0		0		0		0		0
Other Fund Sources		0		0		0		0		0		0		0
TOTAL REDIRECTED RESOURCES	19.9	3,197,521	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	19.9	3,197,521
ADDITIONAL PROJECT FUNDING NEEDED														
One-Time Project Costs	1038.7	523,008,683	55.0	33,591,925	46.0	10,682,804	14.0	8,662,528	7.5	3,439,730	0.0	0	1161.2	579,385,670
Continuing Project Costs	928.8	200,035,749	290.1	70,654,462	304.8	101,531,917	2.0	5,530,090	7.5	5,408,432	9.0	2,982,872	1542.2	386,143,522
TOTAL ADDITIONAL PROJECT FUNDS NEEDED BY FISCAL YEAR	1967.5	723,044,432	345.1	104,246,387	350.8	112,214,721	16.0	14,192,618	15.0	8,848,162	9.0	2,982,872	2703.4	965,529,192
TOTAL PROJECT FUNDING	1987.4	726,241,953	345.1	104,246,387	350.8	112,214,721	16.0	14,192,618	15.0	8,848,162	9.0	2,982,872	2723.3	968,726,713
Difference: Funding - Costs	19.9	3,197,521	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	19.9	3,197,521
Total Estimated Cost Savings	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
FUNDING SOURCE*														
General Fund (001)	10%	72,674,537	46%	47,818,000	56%	62,564,000	52%	7,437,712	47%	4,163,372	57%	1,700,237	20%	196,357,859
General Fund (011)	46%	332,355,044	6%	5,828,000	7%	8,116,000	0%	0	0%	0	0%	0	36%	346,299,044
CSCRF (001)	8%	56,717,774	35%	36,071,000	42%	47,192,000	40%	5,610,906	35%	3,140,790	43%	1,282,635	15%	150,015,104
FI\$Cal Internal Services Fund (001)	5%	39,206,994	0%	0	0%	0	0%	0	0%	0	0%	0	4%	39,206,994
SF/NCGF (588)	35%	255,874,811	2%	1,672,000	-2%	-2,116,000	0%	0	0%	0	0%	0	26%	255,430,811
Redirection	0%	3,197,521	0%	0	0%	0	0%	0	0%	0	0%	0	0%	3,197,521
Reimbursement	0%	55,791	0%	0	0%	0	0%	0	0%	0	0%	0	0%	55,791
Reappropriation (001-0001) from Prior Year	1%	6,064,000	7%	7,203,000	8%	9,358,000	0%	0	0%	0	0%	0	2%	22,625,000
Savings (001-0001) Current Year	-2%	-13,266,922	-9%	-9,358,000	-11%	-11,946,000	0%	0	0%	0	0%	0	-4%	-34,570,922
Reappropriation (001-9737) from Prior Year	3%	21,364,587	21%	22,371,000	5%	5,736,000	0%	0	0%	0	0%	0	5%	49,471,587
Savings (001-9737) Current Year	-6%	-43,697,063	-6%	-5,736,000	-4%	-4,742,000	8%	1,144,000	17%	1,544,000	0%	0	-5%	-51,487,063
Reappropriation (001-9740) from Prior Year	1%	4,576,000	5%	5,297,000	6%	6,920,000	0%	0	0%	0	0%	0	2%	16,793,000
Savings (001-9740) Current Year	-1%	-9,873,643	-7%	-6,920,000	-8%	-8,867,000	0%	0	0%	0	0%	0	-3%	-25,660,643
TOTAL FUNDING	100%	725,249,431	100%	104,246,000	100%	112,215,000	100%	14,192,618	100%	8,848,162	100%	2,982,872	100%	967,734,083
The variance in Total Project Funding and Total Funding is due to Pro Rata assessments now being charged directly at the fund level pursuant to Chapter 31, Statutes of 2016 (SB 836).														
The funding for FY 2020/21 through FY 2022/23 only reflect Milestones 3 and 4 Production Support and Milestone 5 activities.														
*Type: If applicable, for each funding source, beginning on row 29, describe what type of funding is included, such as local assistance or grant funding, the date the funding is to become available, and the duration of the funding.														



SIMM 30C, Rev. 06/2014													ADJUSTMENTS, SAVINGS AND REVENUES WORKSHEET		Date Prepared: 09/22/2020	
Agency/state entity: FI\$Cal																
Project: 8860-030																
Annual Project Adjustments	FY 05/06 - 17/18		FY 2018/19		FY 2019/20		FY 2020/21		FY 2021/22		FY 2022/23		Net Adjustments			
	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts		
One-time Costs																
Previous Year's Baseline	0.0	0	1038.7	523,008,683	55.0	33,591,925	46.0	10,682,804	14.0	8,662,528	7.5	3,439,730				
(A) Annual Augmentation /(Reduction)	1038.7	523,008,683	(983.7)	(489,416,758)	(9.0)	(22,909,121)	(32.0)	(2,020,276)	(6.5)	(5,222,798)	(7.5)	(3,439,730)				
(B) Total One-Time Budget Actions	1038.7	523,008,683	55.0	33,591,925	46.0	10,682,804	14.0	8,662,528	7.5	3,439,730	0.0	0	1161.2	579,385,670		
Continuing Costs																
Previous Year's Baseline	0.0	0	928.8	200,035,749	290.1	70,654,462	304.8	101,531,917	2.0	5,530,090	7.5	5,408,432				
(C) Annual Augmentation /(Reduction)	928.8	200,035,749	(638.7)	(129,381,287)	14.7	30,877,455	(302.8)	(96,001,827)	5.5	(121,658)	1.5	(2,425,560)				
(D) Total Continuing Budget Actions	928.8	200,035,749	290.1	70,654,462	304.8	101,531,917	2.0	5,530,090	7.5	5,408,432	9.0	2,982,872	1542.2	386,143,522		
Total Annual Project Budget Augmentation /(Reduction) [A + C]	1967.5	723,044,432	*****	(618,798,045)	5.7	7,968,334	(334.8)	(98,022,103)	(1.0)	(5,344,456)	(6.0)	(5,865,290)				
[A, C] Excludes Redirected Resources																
Total Additional Project Funds Needed [B + D]												2703.4	965,529,192			
Annual Savings/Revenue Adjustments																
Cost Savings	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0				
Increased Program Revenues		0		0		0		0		0		0				



SIMM 30C, Rev. 06/2014 Agency/state entity: FI\$Cal Project: 8860-030	ECONOMIC ANALYSIS SUMMARY												Date Prepared: 09/22/2020	
	All costs to be shown in whole (unrounded) dollars.													
	FY 05/06 - 17/18		FY 2018/19		FY 2019/20		FY 2020/21		FY 2021/22		FY 2022/23		TOTAL	
	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts
EXISTING SYSTEM														
Total IT Costs	1442.1	299,100,472	131.1	27,190,952	131.1	27,190,952	131.1	27,190,952	131.1	27,190,952	131.1	27,190,952	2097.6	435,055,232
Total Program Costs	90788.5	7,631,374,949	8253.5	693,761,359	8253.5	693,761,359	8253.5	693,761,359	8253.5	693,761,359	8253.5	693,761,359	132056.0	11,100,181,744
Total Existing System Costs	92230.6	7,930,475,421	8384.6	720,952,311	8384.6	720,952,311	8384.6	720,952,311	8384.6	720,952,311	8384.6	720,952,311	134153.6	11,535,236,976
PROPOSED ALTERNATIVE														
	SCO Milestones Extension													
Total Project Costs	1967.5	723,044,432	345.1	104,246,387	350.8	112,214,721	16.0	14,192,618	15.0	8,848,162	9.0	2,982,872	2703.4	965,529,192
Total Cont. Exist. Costs	92230.6	7,779,745,457	8384.6	707,249,587	8384.6	707,249,587	8384.6	707,249,587	8384.6	707,249,587	8384.6	707,249,587	134153.6	11,315,993,392
Total Alternative Costs	94198.1	8,502,789,889	8729.7	811,495,974	8735.4	819,464,308	8400.6	721,442,205	8399.6	716,097,749	8393.6	710,232,459	136857.0	12,281,522,584
COST SAVINGS/AVOIDANCES	(1967.5)	(572,314,468)	(345.1)	(90,543,663)	(350.8)	(98,511,997)	(16.0)	(489,894)	(15.0)	4,854,562	(9.0)	10,719,852	(2703.4)	(746,285,608)
Increased Revenues		0		0		0		0		0		0		0
Net (Cost) or Benefit	(1967.5)	(572,314,468)	(345.1)	(90,543,663)	(350.8)	(98,511,997)	(16.0)	(489,894)	(15.0)	4,854,562	(9.0)	10,719,852	(2703.4)	(746,285,608)
Cum. Net (Cost) or Benefit	(1967.5)	(572,314,468)	(2312.6)	(662,858,131)	(2663.4)	(761,370,128)	(2679.4)	(761,860,022)	(2694.4)	(757,005,460)	(2703.4)	(746,285,608)		
ALTERNATIVE #1														
Total Project Costs	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Total Cont. Exist. Costs	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Total Alternative Costs	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
COST SAVINGS/AVOIDANCES	92230.6	7,930,475,421	8384.6	720,952,311	8384.6	720,952,311	8384.6	720,952,311	8384.6	720,952,311	8384.6	720,952,311	134153.6	11,535,236,976
Increased Revenues		0		0		0		0		0		0		0
Net (Cost) or Benefit	92230.6	7,930,475,421	8384.6	720,952,311	8384.6	720,952,311	8384.6	720,952,311	8384.6	720,952,311	8384.6	720,952,311	134153.6	11,535,236,976
Cum. Net (Cost) or Benefit	92230.6	7,930,475,421	100615.2	8,651,427,732	108999.8	9,372,380,043	117384.4	10,093,332,354	125769.0	10,814,284,665	134153.6	11,535,236,976		
ALTERNATIVE #2														
Total Project Costs	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Total Cont. Exist. Costs	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Total Alternative Costs	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
COST SAVINGS/AVOIDANCES	92230.6	7,930,475,421	8384.6	720,952,311	8384.6	720,952,311	8384.6	720,952,311	8384.6	720,952,311	8384.6	720,952,311	134153.6	11,535,236,976
Increased Revenues		0		0		0		0		0		0		0
Net (Cost) or Benefit	92230.6	7,930,475,421	8384.6	720,952,311	8384.6	720,952,311	8384.6	720,952,311	8384.6	720,952,311	8384.6	720,952,311	134153.6	11,535,236,976
Cum. Net (Cost) or Benefit	92230.6	7,930,475,421	100615.2	8,651,427,732	108999.8	9,372,380,043	117384.4	10,093,332,354	125769.0	10,814,284,665	134153.6	11,535,236,976		



Appendix F: Acronyms and Terms

SPR 9 uses the following acronyms and terms:

Acronym	Definition
AIMS	Agency Information Management Strategy
AP	Accounts Payable
AR	Accounts Receivable
ARF	Architecture Revolving Fund
ARMS	Accounting and Reporting Management System
BLBAR	Budgetary/Legal Basis Annual Report
BLL	Budgetary Legal Ledger
BP	Business Process
BU	Business Unit
CAFR	Comprehensive Annual Financial Report
CDT	California Department of Technology
COA	Chart of Accounts
CV	Cash Validation
CV/CVAC	Cash Validation/Cash Validation Appropriation Control
DD&I	Design, Development, and Implementation
Department	Department of FISCal
DFCR	Deployed Functionality Closeout Report
Extensions	Extensions add functionality to FI\$Cal without impacting the system's core software functionality.
EAW	Economic Analysis Worksheet
FI	Financial Information Reporting
Finance	Department of Finance
FI\$CAL	FI\$Cal system; also Financial Information System for California
FTF	Federal Trust Fund
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
ID	Identification
IT	Information Technology
M1, M2, M3, M4, M5, M6	Milestone 1, Milestone 2, Milestone 3, Milestone 4, Milestone 5, Milestone 6



Acronym	Definition
MDS	Master Data Scenario (previously Master Data Sheet)
M&O	Maintenance and Operations. M&O begins after the production support period for each release ends. During M&O, the department fully operates FI\$Cal and provides support for FI\$Cal users.
MVP	Minimum Viable Product
OBIEE	Oracle Business Intelligence Enterprise Edition
P1, P2, P3	Priority 1, Priority 2, Priority 3
PFA	Plan of Financial Adjustment
Production Backlog	Enhancements and work that are not part of project scope. The SCO Production Support Team includes FI\$Cal, SCO, and Accenture team members, and this work is managed and prioritized by the scrum master, product owners, and stakeholders.
Production Support	Support from the Sprint Team/Accenture team for a defined period after each release. This period includes supporting defect fixes, enhancements, stabilization activities, and knowledge transfer. For SPR 9, production support extends three months from implementation of the Milestone 3 and Milestone 4 releases and one year from the implementation of Milestone 5 – P1/P2.
Project	FI\$Cal project
R1, R2, R3, R4	Release 1, Release 2, Release 3, Release 4
SAGE	SCO/STO Agile Governance Escalation
SCO	State Controller's Office
SGR	SCO State Governmental Reporting
SME	Subject Matter Expert
SOCA	Statement of Cash Accountability
SPR	Special Project Report
STO	State Treasurer's Office
TC	Transaction Code
TRA	Transition Readiness Assessment
TRP	Technology Recovery Plan
UAT	User Acceptance Testing