Continuous Improvement Plan

Date: 2/26/2024 **Name of Program/Unit: Business Services**

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Table 1: CIP Outcomes, Measures & Targets Table (focus on at least one for the next two years)

A. Expected Outcome(s) Results expected in this unit (e.g. Authorization requests will be completed more quickly; Increase client satisfaction with our services)	**B. Measure(s)** Instrument(s)/process(es) used to measure results (e.g. survey results, exam questions, etc.) Include Course Information and Semester in which assessment will occur	**C. Target(s)** Level of success expected (e.g. 80% approval rating, 10-day faster request turn-around time, etc.)
Update and revise written procedures to incorporate changes due to implementation of Workday. This will provide users with a better understanding of how utilize system for optimal processing of transactions effecting students, suppliers, employees and other external customers.	Improved processing time for payment to suppliers, customer, students, employees based quantifiable data, including aging reports. Improved experience for end users as revealed from surveys.	Pay within 30 days or sooner for matched transactions. Reduce payment time by 10%.
Training to external users to assist with understanding Workday, particularly expense reports, and spend authorization, T-Card transactions, and Supplier Invoice Requests.	Improved processing time for payment to end users, utilizing various aging reports, including Expense Report Lifecycle, AP aging reports.	Reduce payment time by 10%.
Identify unmet needs for utilization and reporting purposes and modify dashboards to assist end users.	Develop/modify dashboard based on feedback from questionnaire.	Reliability of reports to end users.

Description of Fields in the Following CIP Tables:

A. Outcome(s) - Results expected in this program (e.g. Students will learn how to compare/contrast conflict and structural functional theories; increase student retention in Nursing Program).
B. Measure(s) - Instrument(s)/process(es) used to measure results
(e.g. results of surveys, test item questions 6 & 7 from final exam, end of term retention rates, etc.)
C. Target(s) - Degree of success expected (e.g. 80% approval rating, 25 graduates per year, increase retention by 2% etc.).
D. Action Plan - Based on analysis, identify actions to be taken to accomplish outcome. What will you do?
E. Results Summary - Summarize the information and data collected in year 1.
F. Findings - Explain how the information and data has impacted the expected outcome and program success.

G. Implementation of Findings – Describe how you have used or will use your findings and analysis of the data to make improvements.

Table 2. CIP Outcomes 1 & 2 (FOCUS ON AT LEAST 1)

A. Outcome #1 Update/revise business procedures to incorporate changes to system due to Workday implementation.	
B. Measure (Outcome #1) Improve processing time for payment to customers (employees, suppliers, students). Improve customer experience for end users as revealed from surveys.	**C. Target (Outcome #1)** Pay within 30 days or sooner for matched transactions. Reduce payment time by 10%
D. Action Plan (Outcome #1) Review and update procedures as considered necessary to educate end users on capability of Workday and how best to achiever expected outcomes, i.e. get reimbursement, pay vendor, issue refund to students.	
E. Results Summary (Outcome #1) BAS has updated all written procedures to incorporate Workday processes. Procedures can be found on the BAS CougarWeb page here.	
F. Findings (Outcome #1) In addition to updating the BAS procedures manual, specific guidelines and procedures have been updated within Workday. Help guides are provided to assist end users in navigating the system, from submitting an expense report, to determining how to submit a reimbursement for tuition reimbursement. All information is published and updated when necessary.	
G. Implementation of Findings Review and updates to procedures will be made each year to stay current with changes.	

A. Outcome #2 Training to external users to assist with understanding Workday, particularly expense reports, and spend authorization, T-Card transactions, and Supplier Invoice Requests.

B. Measure (Outcome #2)
Improved processing time for payment to end users, utilizing various aging reports, including Expense Report Lifecycle, AP aging reports.

C. Target (Outcome #2)
Reduce payment time by 10%.

D. Action Plan (Outcome #2)
Expense Report Process statistics broken down by business purpose may be found below. From FY22 to FY23, total expense reports processed increased by 537. For FY24, AP is on track to process close to 5046 (an increase of 17% since 2022) expense reports based on prorating submissions from FY24 Sep-Jan. After being in Workday for a year, AP staff determined it would be more efficient to separate local travel reports from reimbursement reports. Due to the substantial increase in credit card transactions, and the significant time necessary to review reports for accuracy and appropriateness, the AP department was allowed to hire additional staff over the last two years. Additional staff were trained to review and approve local travel. Prior to FY23, local travel was included in Employee Reimbursement category. Travel and non-travel procedures stipulate expense reports should be submitted within 10 business days following travel, or month end, respectively. However, in any case, credit card transactions must be received before submitting an expense report. From FY22 to FY23, some categories of expense reports increased in processing time. An analysis of the increase shows that reports had to be sent back for additional information. Usually, the delay in the final payment is due to the report being sent back due to incomplete information or documentation. As a result of this, AP started sending out a Monday Memos with reminders of frequent problems being addressed during the review process. A Workday feature being tested for implementation that should help expedite expense report processing is Expense Protect, Workday audit functionality.

With the implementation of Workday, AP Staff have held weekly training sessions for various types of expense reports, and for submitting Supplier Invoice requests. In addition, AP staff are available to meet one on one with employee either through virtual or face to face meeting. Beginning in FY2024, mandatory attendance to training for T-Card is required before receiving a card. In addition, travel and non-travel expense training is required before receiving a card. AP staff monitor timeliness of expense reports and reach out to employees not submitting in a timely manner. Habitual offenders may have credit card privileges suspended. During the fiscal year 2024, the AP staff have been doing outreach at the various campuses to provide training.

E. Results Summary (Outcome #2)
1. See statistics below for expense report processing categorized by business process.
2. This is followed by AP Vendor Invoice Aging statistics.

1. Expense Report Processing

Athletic Recruiting Expenses	FY22	FY23	FY24 Sep-Jan
0-10 Days Processed	57.1%	50.0%	#DIV/0!
11-20 Days Processed	42.9%	12.5%	#DIV/0!
21-30 Days Processed	0.0%	0.0%	#DIV/0!
31-40 Days Processed	0.0%	25.0%	#DIV/0!
>40 Days Processed	0.0%	12.5%	#DIV/0!
Total	100.0%	100.0%	#DIV/0!
Total Count	7	8	0

Athletic Travel			
0-10 Days Processed	22.2%	33.3%	50.0%
11-20 Days Processed	66.7%	55.6%	50.0%
21-30 Days Processed	11.1%	11.1%	0.0%
31-40 Days Processed	0.0%	0.0%	0.0%
>40 Days Processed	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%
Total Count	9	9	2

Business/Professional Development			
0-10 Days Processed	39.2%	41.9%	74.9%
11-20 Days Processed	35.8%	29.7%	15.3%
21-30 Days Processed	13.9%	13.8%	5.5%
31-40 Days Processed	5.4%	5.4%	2.2%
>40 Days Processed	5.7%	9.2%	2.2%
Total	100.0%	100.0%	100.0%
Total Count	316	501	183

Council on Excellence (COE)			
0-10 Days Processed	39.3%	28.8%	71.1%
11-20 Days Processed	36.4%	40.8%	22.2%
21-30 Days Processed	12.1%	17.4%	2.2%
31-40 Days Processed	4.6%	5.4%	2.2%
>40 Days Processed	7.5%	7.6%	2.2%
Total	100.0%	100.0%	100.0%
Total Count	173	184	90

Employee Reimbursement*			
0-10 Days Processed	75.5%	69.6%	79.1%
11-20 Days Processed	17.6%	21.2%	11.6%
21-30 Days Processed	4.0%	7.1%	4.7%
31-40 Days Processed	1.4%	0.9%	4.7%

>40 Days Processed	1.5%	1.2%	0.0%
Total	100.0%	100.0%	100.0%
Total Count	1804	1213	43

Local Travel			
0-10 Days Processed	#DIV/0!	67.8%	76.9%
11-20 Days Processed	#DIV/0!	22.0%	18.3%
21-30 Days Processed	#DIV/0!	6.8%	3.5%
31-40 Days Processed	#DIV/0!	1.3%	0.3%
>40 Days Processed	#DIV/0!	2.1%	1.0%
Total	#DIV/0!	100.0%	100.0%
Total Count	0	838	679

Non-Travel/T-Card			
0-10 Days Processed	80.9%	72.4%	79.8%
11-20 Days Processed	14.0%	21.5%	14.6%
21-30 Days Processed	3.3%	4.0%	3.4%
31-40 Days Processed	1.0%	1.3%	1.1%
>40 Days Processed	0.9%	0.9%	1.2%
Total	100.0%	100.0%	100.0%
Total Count	1868	1944	652

Recruiting Expenses			
0-10 Days Processed	72.4%	53.2%	22.2%
11-20 Days Processed	21.1%	35.5%	77.8%
21-30 Days Processed	1.3%	6.5%	0.0%
31-40 Days Processed	3.9%	0.0%	0.0%
>40 Days Processed	1.3%	4.8%	0.0%
Total	100.0%	100.0%	100.0%
Total Count	76	62	9

Staff Meeting Expense			
0-10 Days Processed	73.5%	45.5%	55.6%
11-20 Days Processed	5.9%	27.3%	33.3%
21-30 Days Processed	5.9%	27.3%	11.1%

31-40 Days Processed	5.9%	0.0%	0.0%
>40 Days Processed	8.8%	0.0%	0.0%
Total	100.0%	100.0%	100.0%
Total Count	34	33	9

Student Field Trip Travel			
0-10 Days Processed	20.8%	17.9%	26.7%
11-20 Days Processed	33.3%	32.1%	26.7%
21-30 Days Processed	16.7%	25.0%	26.7%
31-40 Days Processed	8.3%	10.7%	13.3%
>40 Days Processed	20.8%	14.3%	6.7%
Total	100.0%	100.0%	100.0%
Total Count	24	56	15
Grand Total	4311	4848	1682

2. AP Vendor Invoice Aging

Financial Aging Detail for Accounting Period by Due Date

Fiscal Year	Month	Current	1-30 Days	31-60 Days	61-90 Days	91+ Days	Total
2021	Sep	593,156.25	4,201,698.81			7,840.00	4,802,695.06
2021	Oct	892,563.27	5,120,275.70	1,240,758.16	59,865.99	70,004.76	7,383,467.88
2021	Nov	3,206,296.96	1,855,310.01	1,905,396.76	4,003.81	62,759.65	7,033,767.19
2021	Dec	441,824.26	3,285,854.19	109,117.05	21,327.33	7,579.11	3,865,701.94
2022	Jan	230,876.74	1,222,048.53	357,303.68	119,204.90	1,051.33	1,930,485.18

2022	Feb	125,343.42	2,405,623.13	6,907.33	222,395.13	(239.76)	2,760,029.25
2022	Mar	174,189.18	231,682.85	3,439.91	(4.46)	(565.47)	408,742.01
2022	Apr	15,055.90	1,752,362.99	5,230.42	583,875.31	8,419.46	2,364,944.08
2022	May	321,060.16	334,940.27	136,039.21	(95.96)	(30.70)	791,912.98
2022	Jun	113,044.16	392,719.75	962.13	(256.09)	1,982.50	508,452.45
2022	Jul	26,142.08	955,511.88	380,617.75	29,556.59	11,310.64	1,403,138.94
2022	Aug	3,878,107.09	748,851.46	39,574.84	4,679.27	95,313.97	4,766,526.63
		10,017,659.47	22,506,879.57	4,185,347.24	1,044,551.82	265,425.49	38,019,863.59
		26.3%	59.2%	11.0%	2.7%	0.7%	100.0%
	Current		85.5%				
Fiscal Year	**Month**	**Current**	**1-30 Days**	**31-60 Days**	**61-90 Days**	**91+ Days**	**Total**
2022	Sep	617,005.61	227,094.22	-	-	-	844,099.83
2022	Oct	165,962.24	955,770.22	1,914.04	-	-	1,123,646.50
2022	Nov	150,220.24	408,148.39	6,032.98	3,022.73	-	567,424.34
2022	Dec	39,250.31	86,910.75	6,401.73	-	(103.27)	132,459.52
2023	Jan	50,987.42	229,217.68	30,679.57	27,400.00	(103.27)	338,181.40
2023	Feb	91,572.50	268,962.95	9,375.00	34,150.00	952.39	405,012.84
2023	Mar	110,785.76	1,983,421.55	4,192.35	598.58	2,650.00	2,101,648.24
2023	Apr	32,142.57	2,802,363.74	662.41	2,731.02	-	2,837,899.74

2023	May	349,122.14	682,864.66	11,019.49	-	524.76	1,043,531.05
2023	Jun	110,411.53	809,703.62	41,319.64	6,643.40	-	968,078.19
2023	Jul	901,930.38	404,124.65	28,028.87	-	-	1,334,083.90
2023	Aug	2,940,344.40	409,823.10	2,665.59	44,611.17	-	3,397,444.26
	Total	5,559,735.10	9,268,405.53	142,291.67	119,156.90	3,920.61	15,093,509.81
	%	36.8%	61.4%	0.9%	0.8%	0.0%	100.0%
	Current		**98.2%**				
Fiscal Year	**Month**	**Current**	**1-30 Days**	**31-60 Days**	**61-90 Days**	**91+ Days**	**Total**
2023	Sep	631,154.87	404,215.75	100.00	750.00	-	1,036,220.62
2023	Oct*	41,934.67	855,275.39	1,610,077.65	-	760.00	2,508,047.71
2023	Nov	38,279.61	54,832.91	-	10,566.64	760.00	104,439.16
2023	Dec	22,410.70	127,937.17	6,002.08	-	11,760.00	168,109.95
2024	Jan	104,916.51	329,255.48	6,234.60	5,500.00	11,760.00	457,666.59
2024	Feb						-
2024	Mar						-
2024	Apr						-
2024	May						-
2024	Jun						-
2024	Jul						-

2024	Aug						-
		838,696.36	1,771,516.70	1,622,414.33	16,816.64	25,040.00	4,274,484.03
		19.6%	41.4%	38.0%	0.4%	0.6%	100.0%
	Current		**61.1%**				

Note * **B&N-While invoice is dated 9/11/23,received by Student AR on 9/25/23, input into Workday 10/25/23**

F. Findings (Outcome #2)

A review of the Financial Aging Detail for Accounting Period for supplier payments reveals an improvement in processing time from FY22 to FY23. In the category of Current, 85.5% was noted for FY22, and improved to 98.2% current by FY23. A review of the FY24 aging shows an outstanding vendor payment in the 31-60 day category, which skews the percentages. A review of the outstanding balances in that category shows one vendor payment was input using the Invoice Date on the Supplier's Invoice when in fact, the District did not receive the invoice until 2 weeks later. In addition, a Student AR performs a reconciliation to ensure invoice is accurate, which delayed payment for a month afterwards. The statistics for AP Vendor Invoice Aging can be found below. AP staff have refined the three-way match process (PO-Vendor Invoice-Receipt) so there are fewer exceptions to manage by modifying tolerances for minor differences, which ultimately delays processing payment.

G. Implementation of Findings

AP Manager will be running the Expense Report Lifecyle Report and updating staff regarding timely processing of reports. Outliers will be investigated and expedited if possible. Account reconciliations by accounting helps maintain a timely review of the AP Aging allowing immediate follow up on aging items.

A. Outcome #3

Identify unmet needs for utilization and reporting purposes and modify dashboards to assist end users.

B. Measure (Outcome #3)

Develop/modify dashboard based on feedback from questionnaire.

C. Target (Outcome #3)

Reliability of reports to end users.

D. Action Plan (Outcome #3)

Survey end uses on unmet needs.

E. Results Summary (Outcome #3)

Dashboard was created for Board of Trustees at the President's request. Dashboard includes the following financial reports:

1. GASB Statement of Net Position
2. GASB Statement of Revenues, Expenses, and Changes in Net Position with Budgets

F. Findings (Outcome #3)
G. Implementation of Findings