Reviewing and Reconciling Financial Transparency Transactions in FI$Cal
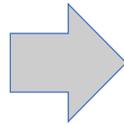
2019-03-21

www.fiscal.ca.gov

Our mandate
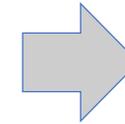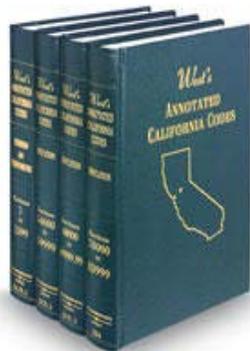
Purpose
- Transparency
- Engagement
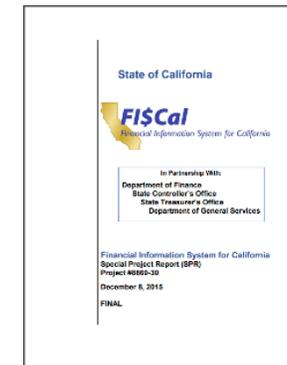- Innovation
- Effectiveness

Government Code
- §11854(f) – Objective
- §11862 – Expenditures
- §12025 – Contracts

Special Project Reports
- July 2018: Creation
- July 2019: Public-facing

Our timeline

- Pilot site in September 2018

- Phased rollout through FY 2018-19

- By October 2019, site will contain data from all departments that are using FI$Cal

Rollout Timeline

	2018								2019									
	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O
BI Access and Data Review: Pilot Departments																		
Pilot Go-Live																		
BI Access and Data Review: All Depts Through 2017 Release																		
Wave 2 Go-Live																		
BI Access and Data Review: 2018 Departments																		
Wave 3 Go-Live																		

Department Onboarding Progress

Legend: Live On Site ■ Ready to Publish ■ Reviewing Data ■ Contacted ■ Not Yet Contacted

Live On Site	Ready to Publish	Reviewing Data	Contacted	Not Yet Contacted
74	3	50	21	6
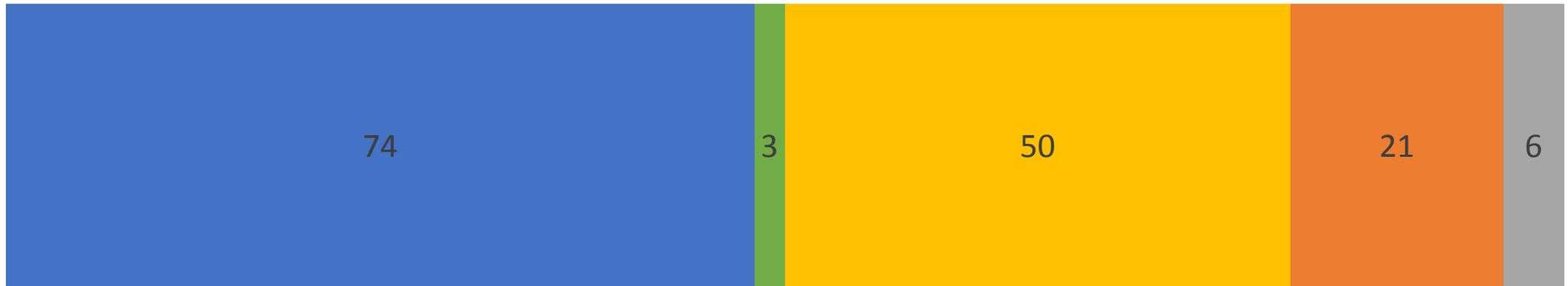
As of March 19, 2019

What data will be in the site?

- All expense transactions from the Modified Accrual General Ledger
- Voucher transactions from Accounts Payable
  - Vendor names are included, excluding confidential vendors and employees
- All transactions include
  - ChartField details — Business Unit, Fund, Program, Account, Year of Enactment, and Budget Reference
  - Accounting date
  - Amount
- Only transactions for periods that are at least 60 days prior to the publication date

When does my data get published?

- We are asking you to review your FY 2018-19 data in the system now
- Tell us in May if you're ready to go
  - **You can choose** whether to start with current year data or FY 2019-20 data
- **If publishing FY 2018-19 data**, could publish in June (with data through March)
- **If starting with FY 2019-20 data**, will publish in October (with July 2019 data)
  - Even with a positive response in May, you will still be able to review new data as it is added and alert us to issues
  - We will correct any issues by October or delay your entry to the site

Benefits of Publication

Judicial Branch Semi-Annual Expenditure Report
August 2018

Judicial Branch Semi-Annual Expenditure Report
February 2019
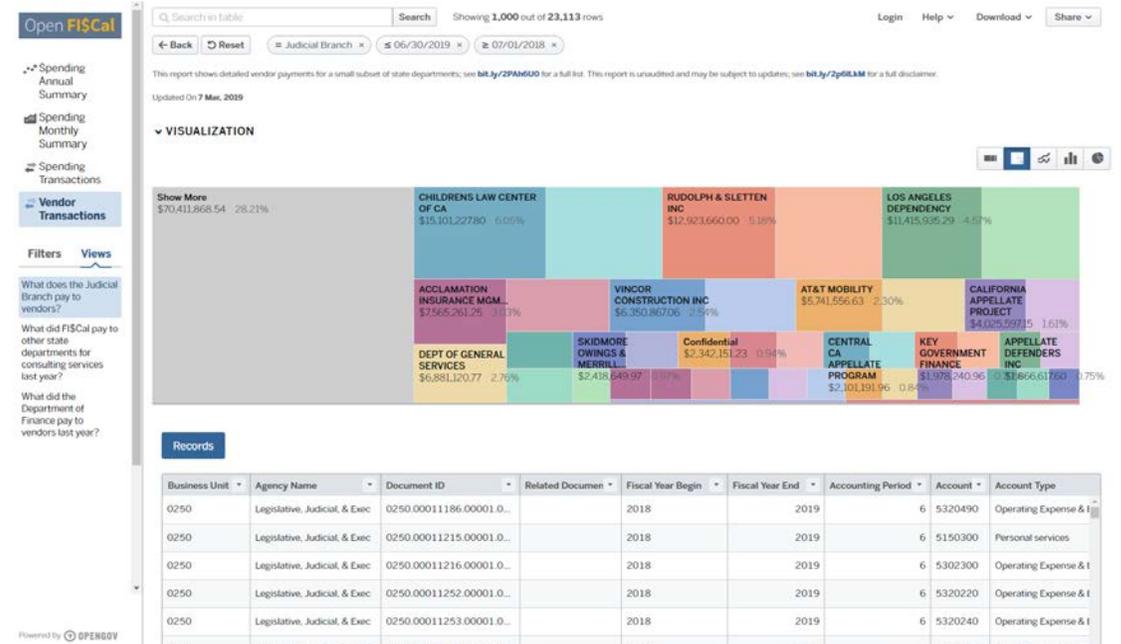
Demonstration – Open FI$Cal

Your review

- FI$Cal is publishing the data, but it belongs to the individual departments

- Departments will be able to review the transactions being published using FI$Cal's Business Intelligence ("BI") tool 2+ months prior to publication

- Departments can reconcile the data in BI against the data in PeopleSoft by running a PeopleSoft report and comparing the results to the amounts in BI

Your review: Part 2

- You are able to review for:
  - Confidential data: Information showing in BI is required to be masked
  - Discrepancies: PeopleSoft shows X but BI shows Y
  - Missing transactions: A transaction exists in PeopleSoft but not in BI
  - Duplicate transactions: Multiple instances of the same transaction exist in BI
  - Other items of departmental concern

How Much Review?

- Data can be published without any action on your part

- Do only what is necessary for you to confirm no issues

- Given reviews to date, incorrect data is unlikely

- Confidential data review is most important
  - Many will only have confidential employee transactions, which are masked by default
  - Other confidential vendors need to be reviewed

What is Confidential?

Most discussion with departments reviewing data revolves around what can be masked as confidential.

Open FI$Cal currently masks:

- All employee names - *Automatically*
- Vendor names protected by law – *With proof of confidentiality*

Open FI$Cal does not mask:

- Settlement payments
- Board/commission member expenses
- Volunteer expenses

Data Review Communication Process

- You review data for accuracy, completeness, and confidentiality

- You email transparency@fiscal.ca.gov with questions, issues, and feedback

- Transparency discussion will also occur at the FI$Cal Customer Impact Committee

- FI$Cal will address issues raised to ensure data accuracy and non-confidentiality before publishing

- Before your data is live, we can delay start date if there are unresolved issues. After your data is live, it will be published every month unless you alert us to an issue.

- Basic procedures are in the Transparency Data Handbook and the Job Aid

FI$Cal
One state. One system.

Home   About   Other Data   Feedback   FAQ   Contacts

About

Open FI$Cal presents non-confidential expenditure data extracted from the FI$Cal system. Currently, it is a pilot site intended to demonstrate the power of the data and to request feedback from users. As we accumulate data and gain insight from the public, it will become more capable and complete. By Summer 2019, Open FI$Cal will contain data from all state departments that use the FI$Cal accounting system. Data on Open FI$Cal is updated monthly, with a data lag of at least 60 days to allow departments to review their data before publication.

For more information, please refer to our FAQs, our Metadata, and our Transparency Data Handbook.

Included Departments

Open FI$Cal currently contains data from 74 departments, representing just 4% of California's budgetary expenditures. Included departments are listed below.

- Alcoholic Beverage Control Appeals Board
- Baldwin Hills Conservancy
- Board of State and Community Corrections
- Business, Consumer Services, & Housing Agency (Secretary)
- California African American Museum
- California Arts Council
- California Children and Families Commission
- California Citizens Redistricting Commission
- California Commission on Aging
- California Commission on Disability Access
- California Conservation Corps
- California Energy Commission

- Department of General Services
- Department of Managed Health Care
- Department of Parks and Recreation
- Department of Pesticide Regulation
- Department of Toxic Substances Control
- Education Audit Appeals Panel
- Emergency Medical Services Authority
- Fair Political Practices Commission
- Financial Information System for California
- Governor's Office of Business and Economic Development
- Judicial Branch
- Mental Health Services Oversight & Accountability Commission

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Open FI$Cal: More Info

- All financial transparency resources are at:
  - Fiscal.ca.gov -> User Support -> End User Resources -> Financial Transparency Resources

Financial Transparency

General Resources

- Open FI$Cal Transparency Website
- Presentation: Reviewing Financial Transparency Transactions in FI$Cal (Video)
- Presentation: Reviewing Financial Transparency Transactions in FI$Cal (PDF)
- Financial Transparency Website Transaction Review and Reconciliation Process 1.0 (Job Aid)
- Transparency Data Handbook
- Transparency Website FAQs

Business Intelligence Tool

What Is the Business Intelligence (BI) Tool?

- A standalone reporting tool offering departmental users an opportunity to *review* and *reconcile* transactions prior to publication on the Financial Transparency site
  - **Review**: confirm that the expected transactions are included and that confidential information is not disclosed
  - **Reconcile**: confirm that the BI totals match those in PeopleSoft
- In most cases, users can view transactions for their authorized Business Unit(s) only
- Transactions are typically available in BI shortly after they happen

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Annual Spending | Monthly Spending | Annual Vendor Spending | Monthly Vendor Spending | Annual Program Activity | Annual Fund Activity | Annual Expenses by Appropriation | Expense Details by Appropriation

* Business Unit
8880-Financial Inform ▾
Reset ▾

* From Fiscal Year
2018 ▾

Program Group
--Select Value-- ▾

Fund Group
--Select Value-- ▾

Budget Reference
--Select Value-- ▾

Expense Type
--Select Value-- ▾

To Fiscal Year
2018 ▾

Program
--Select Value-- ▾

Fund
--Select Value-- ▾

Year of Enactment
--Select Value-- ▾

Account
--Select Value-- ▾

Apply | Reset ▾

BROKEN DOWN BY [Expense Type ▾]

Business Unit is equal to **8880-Financial Information System**
and Fiscal Year is greater than or equal to **2018**
and Fiscal Year is less than or equal to **2018**
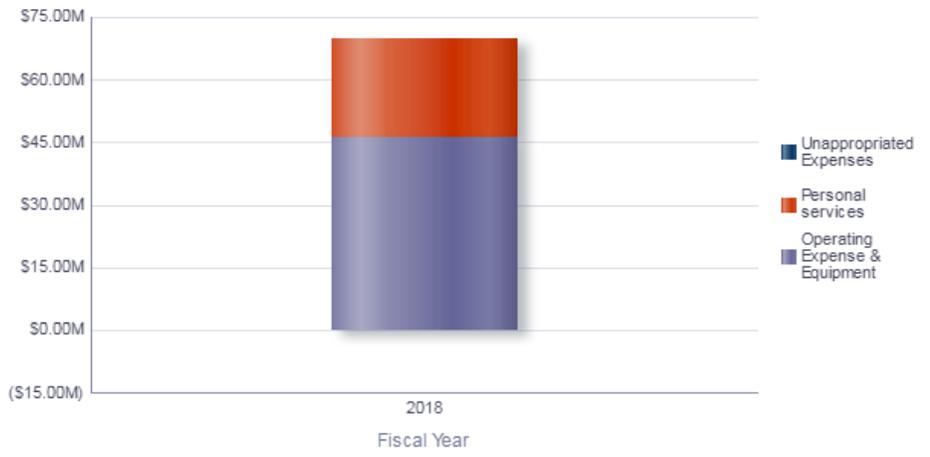
Expense Type	2018	Total
Operating Expense & Equipment	$46,121,839.31	**$46,121,839.31**
Personal services	$23,593,508.66	**$23,593,508.66**
Unappropriated Expenses	($1,642.68)	**($1,642.68)**
Grand Total	**$69,713,705.29**	**$69,713,705.29**

Legend:
- Unappropriated Expenses
- Personal services
- Operating Expense & Equipment

Y-axis: $75.00M, $60.00M, $45.00M, $30.00M, $15.00M, $0.00M, ($15.00M)
X-axis: 2018
Fiscal Year

Analyze - Edit - Refresh - Print - Export

Annual Spending Transactions
Click on Monetary Amount to drill to further details

Business Unit is equal to **8880-Financial Information System**
and Fiscal Year is greater than or equal to **2018**
and Fiscal Year is less than or equal to **2018**

Business Unit	Business	Fiscal	Period	Accounting	Program Group	Program	Program	Fund Group	Fund	Fund	Budget	Budget Reference	Budget Reference	Budget Reference Sub	Expense	Expense Sub	Expense Type	Account	Account	Year of	Journal ID	Monetary

Demonstration — Business Intelligence

Confidential Data Review

- Generate list of confidential vendors – outside FI$Cal
- Search for confidential vendor names in ***Annual Vendor Spending*** or ***Monthly Vendor Spending*** BI tabs
  - If a vendor name is not available in the search box, the name will not be shown on Open FI$Cal
  - If a confidential vendor name does appear, review transactions for that vendor to check whether it has non-confidential transactions
- Search for "Confidential" in the vendor name filter to generate a list of masked transactions – to confirm correctly masked transactions
- Email transparency@fiscal.ca.gov with any issues

PeopleSoft

PeopleSoft's Role in Financial Transparency

- Provides transactions to the Transparency site
  - Monthly
  - Transactions will only be published when the affected months are at least two months prior to the current month
- Provides the same transactions to BI shortly after posting
- The **Ledger Activity Report** can be used for BI reconciliation

Ledger Activity Report

- One Business Unit per run

- One Fiscal Year per run

- One or multiple months

- Including or excluding Adjustment Period transactions

- Including or excluding journal entry details

- User specified ChartFields and ChartField values

- User specified ChartField grouping for totals

Ledger Activity Report

Run Control ID

Language [English ▾]

Parameters Are Provided Later In The Presentation For Highlighted Fields

Report Request Parameters

Unit [ ] 🔍

Ledger [ ] 🔍

Fiscal Year [ ]   Currency [ ] 🔍

From Period [ ]   To Period [ ]   Date Code [All ▾]

☐ Show Discrepancies Only   ☐ Show Journal Detail   ☐ Display Full Numeric Field

Include Adjustment Periods

Adjustment Period

1 [▾]   [+] [−]

[Refresh]

ChartField Selection   Personalize | Find | 🗗 | 🏢   First ◀ 1-15 of 15 ▶ Last

Sequence	ChartField Name	Include CF	Summarize	Detail	All Values	Value	To Value
1	Fund	☐	☐	☐	☐	[ ]🔍	[ ]🔍
2	Year of Enactment	☐	☐	☐	☐	[ ]🔍	[ ]🔍
3	Account	☐	☐	☐	☐	[ ]🔍	[ ]🔍
4	Alternate Account	☐	☐	☐	☐	[ ]🔍	[ ]🔍
5	Program	☐	☐	☐	☐	[ ]🔍	[ ]🔍

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Ledger Activity Report — Totals by Program (6890)

Ledger Activity Report

Run Control ID   Program--8880   Report Manager   Process Monitor   [Run]

Language   [English ▼]

Report Request Parameters

Unit [8880] 🔍

Ledger [MODACCRL] 🔍

Fiscal Year [2016]   Currency [USD] 🔍

From Period [1]   To Period [12]   Date Code [All ▼]

Include Adjustment Periods

Adjustment Period		
1	998 ▼	[+] [−]

☐ Show Discrepancies Only   ☐ Show Journal Detail   ☐ Display Full Numeric Field

[Refresh]

ChartField Selection

Personalize | Find | 🔲 | 🖩   First ◀ 1-15 of 15 ▶ Last

Sequence	ChartField Name	Include CF	Summarize	Detail	All Values	Value	To Value
1	Program	☑	☑	☐	☐	6890 🔍	6890 🔍
2	Account	☑	☐	☑	☐	5 🔍	5999999 🔍
	Affiliate	☐	☐	☐	☐	🔍	🔍

```
                                                   PeopleSoft GL
Report ID:  GLS7002                            GENERAL LEDGER ACTIVITY                              Page No.   1
Bus. Unit:  8880--Financial Information System                                                     Run Date 05/17/2018
Ledger:     MODACCRL  -- Modified Accrual Ledger                                                   Run Time 12:27:54
Ledger Code:   --
For Fiscal Year 2016  Period   1 to  12 ( incl adj  998 )
Program: 6890 to 6890  Account: 5 to 5999999   Currency Code: USD  Date Code  0


Cur  Journal Date Journal ID Seq Line Program      Account                        Debit                 Credit               Balance



USD  Beginning Balance:          0.00        6890                                                                               0.00
     Total Activity:                                                                                  128,090,357.77
     Ending Balance:                                                                                  128,090,357.77
_____
```

Ledger Activity Report — Totals by Program & Fund

```
Report ID:  GLS7002                              GENERAL LEDGER ACTIVITY                    Page No.  1
Bus. Unit:  8880--Financial Information System                                             Run Date 05/17/2018
Ledger:     MODACCRL  -- Modified Accrual Ledger                                           Run Time 12:20:04
Ledger Code:   --
For Fiscal Year 2016  Period   1 to  12 ( incl adj  998 )
Account: 5 to 5999999   Currency Code: USD  Date Code  0
```

Cur	Journal Date	Journal ID	Seq	Line	Fund	Program	Debit	Credit	Balance
USD	Beginning Balance:				0001	6890			0.00
	Total Activity:								89,524,396.98
	Ending Balance:								89,524,396.98
USD	Beginning Balance:				0002	6890			0.00
	Total Activity:								4,000.00
	Ending Balance:								4,000.00
USD	Beginning Balance:				0003	6890			0.00
	Total Activity:								4,000.00
	Ending Balance:								4,000.00
USD	Beginning Balance:				0006	6890			0.00
	Total Activity:								10,000.00
	Ending Balance:								10,000.00

Ledger Activity Report — Totals by Appropriation

```
                                          PeopleSoft GL
Report ID:  GLS7002                    GENERAL LEDGER ACTIVITY                    Page No.  1
Bus. Unit:  8880--Financial Information System                                   Run Date 05/17/2018
Ledger:     MODACCRL  -- Modified Accrual Ledger                                 Run Time 12:24:21
Ledger Code:  --
For Fiscal Year 2016  Period  1 to  12 ( incl adj  998 )
Program: 6890 to 6890  Account: 5 to 5999999  Currency Code: USD  Date Code  0


Cur  Journal Date Journal ID Seq Line Program     Fund       Approp Ref  ENY
                                      Account                                      Debit              Credit            Balance


                                      6890        0001       001         2016
USD  Beginning Balance:                                                                                                   0.00
     Total Activity:                                                                                  17,163,396.98
     Ending Balance:                                                                                  17,163,396.98
_____

                                      6890        0001       011         2016
USD  Beginning Balance:                                                                                                   0.00
     Total Activity:                                                                                  72,361,000.00
     Ending Balance:                                                                                  72,361,000.00
_____

                                      6890        0002       588         2016
USD  Beginning Balance:                                                                                                   0.00
     Total Activity:                                                                                       4,000.00
     Ending Balance:                                                                                       4,000.00
```

Demonstration — PeopleSoft Ledger Activity Report

Reconciliation

Reconciling Amounts In BI & PeopleSoft

- Amounts in BI can be verified against those in PeopleSoft
- Reconciliation involves
  - Generating output from BI
  - Generating output from PeopleSoft
  - Comparing the two outputs and identifying discrepancies
  - Repeating the process until the underlying transactions are identified
  - Emailing any discrepancies to transparency@fiscal.ca.gov

Reconciliation Strategy

- Multi-step top down reconciliation

- Progressing from

  1) A single ChartField *(Program or Fund)*
  2) Program & Fund
  3) Appropriations *(Program, Fund, Reference and Year of Enactment)*
  4) Transactions *(Journal lines)*

  Summary to Detailed
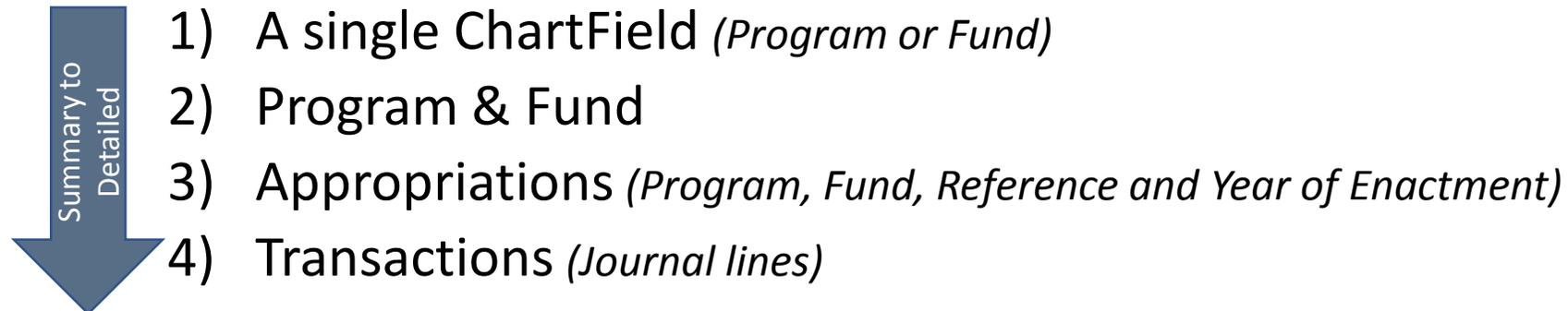
- At each step, the focus is on discrepancies from the prior step

Illustration of Top Down Strategy
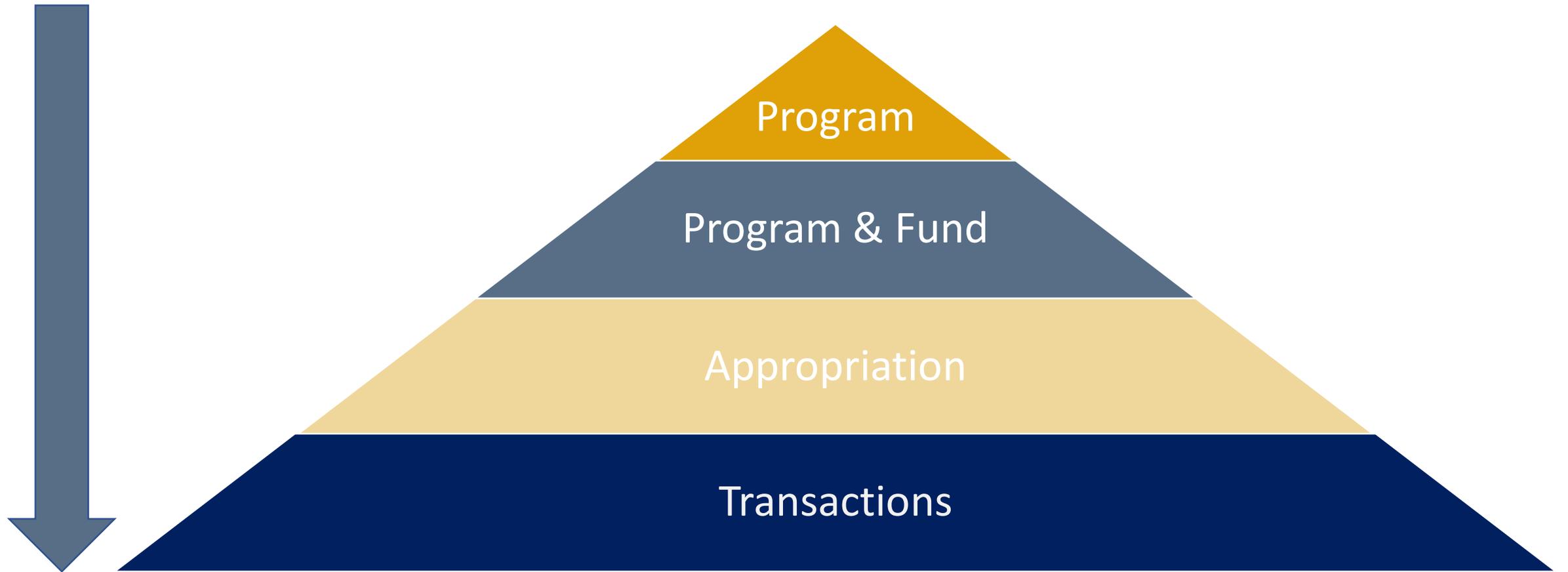
PeopleSoft vs. BI: What Won't Match?

- There is a slight timing difference between data in PeopleSoft and OBIEE

  - PeopleSoft = LIVE

  - OBIEE = Updated 3 times per week: Tuesday, Thursday, and Saturday night

Next Steps

- Begin reviewing now
  - As much as necessary for your comfort
- Raise any issues to transparency@fiscal.ca.gov as you find them
- Early May: FI$Cal will contact you to confirm:
  - No confidentiality or accuracy issues
  - Contact information for the website
  - Your data start date
- Late May: All departments with no issues have provided info
- June: FI$Cal begins publishing current-year data for departments that opt in
- June-October: FI$Cal works to address any remaining issues
- October: FI$Cal begins publishing FY 2019-20 data for all departments

Thank you!

Appendix — Report Parameters

Reconciliation Steps

Step	Description	Where	Using
1	Calculate annual Program totals by Fund	BI	Annual Program Activity Report
2		PeopleSoft	Ledger Activity Report
3	Identify discrepancies		Amounts calculated in steps 1-2
4	Calculate annual appropriation totals for the Program / Fund combinations identified as having discrepancies	BI	Annual Expenses by Appropriation Report
5		PeopleSoft	Ledger Activity Report
6	Identify discrepancies		Reports from steps 4-5
7	Produce a report listing transactions for the appropriations having discrepancies	BI	Expense Details by Appropriation Report
8		PeopleSoft	Ledger Activity Report
9	Identify discrepancies		Reports from steps 10-11
10	Report findings to FI$Cal Financial Transparency team		

Inquiry & Report Parameters — Step 1 (BI)

Field	Value
Business Unit	Departmental BU
Fiscal Year	FY being reconciled
Program	All Programs

Inquiry & Report Parameters — Step 2 (1 of 2) (Psoft)

Field	Value	Field	Value
Unit	Departmental BU	Program ChartField - All Values	Selected
Ledger	MODACCRL	Program ChartField - Value	
Fiscal Year	FY being reconciled	Program ChartField - To Value	
From Period	1	Fund ChartField - Seq	2
To Period	12	Fund ChartField - Include CF	Selected
Adjustment Period	998	Fund ChartField - Summarize	Selected
Show Discrepancies Only	Unselected	Fund ChartField - Detail	Unselected
Show Journal Detail	Unselected	Fund ChartField - All Values	Selected
Display Full Numeric Field	Unselected	Fund ChartField - Value	
Program ChartField - Seq	1	Fund ChartField - To Value	
Program ChartField - Include CF	Selected	Reference ChartField - Seq	
Program ChartField - Summarize	Selected	Reference ChartField - Include CF	Unselected
Program ChartField - Detail	Unselected	Reference ChartField - Summarize	Unselected

Inquiry & Report Parameters — Step 2 (Psoft)

Field	Value	Field	Value
Reference ChartField - Detail	Unselected	Account ChartField - Summarize	Unselected
Reference ChartField - All Values	Unselected	Account ChartField - Detail	Selected
Reference ChartField - Value		Account ChartField - All Values	Unselected
Reference ChartField - To Value		Account ChartField - Value	5
Year of Enactment ChartField - Seq		Account ChartField - To Value	5999999
Year of Enactment ChartField - Include CF	Unselected		
Year of Enactment ChartField - Summarize	Unselected		
Year of Enactment ChartField - Detail	Unselected		
Year of Enactment ChartField - All Values	Unselected		
Year of Enactment ChartField - Value			
Year of Enactment ChartField - To Value			
Account ChartField - Seq	2		
Account ChartField - Include CF	Selected		

Inquiry & Report Parameters — Step 4 (BI)

Field	Value
Unit	Departmental BU
Fiscal Year	FY being reconciled
Program	Program having the discrepancy
Fund	Fund having the discrepancy

Inquiry & Report Parameters — Step 5 (1 of 2) (Psoft)

Field	Value	Field	Value
Unit	Departmental BU	Program ChartField - All Values	Unselected
Ledger	MODACCRL	Program ChartField - Value	Program being reconciled
Fiscal Year	FY being reconciled	Program ChartField - To Value	Program being reconciled
From Period	1	Fund ChartField - Seq	2
To Period	12	Fund ChartField - Include CF	Selected
Adjustment Period	998	Fund ChartField - Summarize	Selected
Show Discrepancies Only	Unselected	Fund ChartField - Detail	Unselected
Show Journal Detail	Unselected	Fund ChartField - All Values	Unselected
Display Full Numeric Field	Unselected	Fund ChartField - Value	Fund being reconciled
Program ChartField - Seq	1	Fund ChartField - To Value	Fund being reconciled
Program ChartField - Include CF	Selected	Reference ChartField - Seq	3
Program ChartField - Summarize	Selected	Reference ChartField - Include CF	Selected
Program ChartField - Detail	Unselected	Reference ChartField - Summarize	Selected

Inquiry & Report Parameters — Step 5 _(2 of 2) (Psoft)

Field	Value	Field	Value
Reference ChartField - Detail	Unselected	Account ChartField – Summarize	Unselected
Reference ChartField - All Values	Selected	Account ChartField - Detail	Selected
Reference ChartField - Value		Account ChartField - All Values	Unselected
Reference ChartField - To Value		Account ChartField - Value	5
Year of Enactment ChartField - Seq	4	Account ChartField - To Value	5999999
Year of Enactment ChartField - Include CF	Selected		
Year of Enactment ChartField - Summarize	Selected		
Year of Enactment ChartField - Detail	Unselected		
Year of Enactment ChartField - All Values	Selected		
Year of Enactment ChartField - Value			
Year of Enactment ChartField - To Value			
Account ChartField - Seq	5		
Account ChartField - Include CF	Selected		

Inquiry & Report Parameters — Step 7 (BI)

Field	Value	Field	Value
Unit	Departmental BU		
Fiscal Year	FY being reconciled		
Program	Program whose appropriation has a discrepancy		
Fund	Fund whose appropriation has a discrepancy		
Budget Reference	Budget Reference whose appropriation has a discrepancy		
Year of Enactment	Year of Enactment whose appropriation has a discrepancy		

Field	Value	Field	Value
Unit	Departmental BU	Program ChartField - All Values	Unselected
Ledger	MODACCRL	Program ChartField - Value	Appropriation Program
Fiscal Year	FY being reconciled	Program ChartField - To Value	Appropriation Program
From Period	1	Fund ChartField - Seq	2
To Period	12	Fund ChartField - Include CF	Selected
Adjustment Period	998	Fund ChartField - Summarize	Selected
Show Discrepancies Only	Unselected	Fund ChartField - Detail	Unselected
Show Journal Detail	Selected	Fund ChartField - All Values	Appropriation Fund
Display Full Numeric Field	Unselected	Fund ChartField - Value	Appropriation Fund
Program ChartField - Seq	1	Fund ChartField - To Value	
Program ChartField - Include CF	Selected	Reference ChartField - Seq	3
Program ChartField - Summarize	Selected	Reference ChartField - Include CF	Selected
Program ChartField - Detail	Unselected	Reference ChartField - Summarize	Selected

Field	Value	Field	Value
Reference ChartField - Detail	Unselected	Account ChartField – Summarize	Unselected
Reference ChartField - All Values	Unselected	Account ChartField - Detail	Selected
Reference ChartField - Value	Appropriation Ref	Account ChartField - All Values	Unselected
Reference ChartField - To Value	Appropriation Ref	Account ChartField - Value	5
Year of Enactment ChartField - Seq	4	Account ChartField - To Value	5999999
Year of Enactment ChartField - Include CF	Selected		
Year of Enactment ChartField - Summarize	Selected		
Year of Enactment ChartField - Detail	Unselected		
Year of Enactment ChartField - All Values	Unselected		
Year of Enactment ChartField - Value	Appropriation ENY		
Year of Enactment ChartField - To Value	Appropriation ENY		
Account ChartField - Seq	5		
Account ChartField - Include CF	Selected		

Appendix — Excluded ChartField Values

Excluded Accounts

From	Through	Comments
1	1_____	Assets
2	2_____	Liabilities
3	3_____	Fund Balance
4	4_____	Revenues
5199999	5199999	Unused Account — End of Personal Svcs range
6	6_____	Transfers (Appropriated & Unappropriated)
7	7_____	Reserved for Future Use
8	8_____	Reserved for Future Use
9	9_____	Statistical

Excluded Funds

From	Through	From	Through
0000	0000_____	0091	0091_____
0027	0027_____	0094	0094_____
0053	0053_____	0095	0095_____
0081	0081_____	0097	0097_____
0084	0084_____	0164	0164_____
0085	0085_____	0995	0995_____
0086	0086_____	1111	1111_____
0088	0088_____	3161	3161_____
0089	0089_____	3296	3296_____
0090	0090_____	8091	8091_____