CONSOLIDATION OF BUSINESS UNITS (BU) CHECKLIST FINANCIALS

Note: Old BU is the agency and/or department IDs being moved to another agency; new BU is the agency and/or department IDs that the old BU is moving to

Overall –

- How will the newly consolidated BU operate, full consolidation of operations, separate workflows, centralized or decentralized, SmART, APO? The rest of the questions are dependent upon this answer.
- If the consolidating agencies have an MOU with an existing agency to transact in Core-CT on their behalf, then the MOU must be made available to Core-CT and OSC-APD.
- For historical reporting, a view only User ID is created. This User ID should only be given to a few users.
- If agency users are changing their job responsibilities, then their roles must be reviewed and updated as required for segregation of duties, approval workflow and origins determination. Security must be reviewed and new CO-1092 requests submitted.
- If agency users are changing their job responsibilities, then they should attend training for their new duties. These persons should be placed upon the Core-CT training wait list and classes will be formed to accommodate these training needs. If personnel cannot attend classes, then the UPK exercises training and the Manager's Guides on the Core-CT website are available for online training and knowledge immediately.

Contacts –

- There should be a main contact for the consolidating BU (new) and a main contact for the BU (old) being consolidated to work with Core-CT to institute these changes.
- To begin working with Core-CT please call in a help desk ticket with the contact names. Help desk phone number is 860-622-2300, option 1 or email core.support@ct.gov .

General Ledger, Budgets and Chart fields –

- Will there be a need for new accounts, SIDs, department IDs, programs, chartfield1, chartfield2 and/or project IDs, or will existing chart fields be used?
- Will chart fields be inactivated?
- Can existing department structures be used for budgeting?
- Will the consolidating BU (new) need to control or report on a budget by department/division, or by project ID?
- Will the consolidating BU (new) want to report on expenses by detail department ID or detail expense account?
- Will continuing funds/budgets need to be carried-forward from the consolidating agency (old) to the consolidating agency (new)?
- Non-project agencies (new) that are consolidating project agencies (old) should consider specialized project costing training for transactional processes and reporting.

Purchasing (Contracts, ePro and Purchase Orders) –

- ☐ Chart field and Amount Approvers will need to be reviewed and adjusted/updated as needed.
- ☐ Origins and Ship to Locations will need to be reviewed and adjusted/updated as needed.
- ☐ General Buyers and Requesters need to be reviewed and adjusted/updated as needed.
- ☐ General and Casual Receivers will need to be reviewed and adjusted/updated as needed. Training may need to be conducted.
- ☐ Purchasing cards may need to be cancelled and reopened in the new agency.
- ☐ Agency contracts will need to be reviewed and cancelled if necessary.
- ☐ Agency contracts may need to be newly created in the new BU.
- ☐ Ship to Locations will need to be reviewed and adjusted/updated as needed.
- ☐ For the Core-10 process a review of approvers, requesters and workflow must be done and adjusted/updated as needed. A CO-1092 forms must be submitted for changes.
- ☐ If the prior BU (old) will no longer be used, then all requisitions and purchase orders will need to be closed. New requisitions and purchase orders will need to be recreated.
    - ☐ Regular requisitions in open or pending status will need to be recreated in the new BU.
    - ☐ Core-10 requisitions in open or pending status will need to be recreated in the new BU.
    - ☐ Templates and favorites for agency users will need to be newly created.
    - ☐ Run controls for processes and reports may need to be updated.

Accounts Payable –

- ☐ Origins will need to be reviewed and adjusted/updates as needed.
- ☐ Voucher processors and voucher approvers access will need to be reviewed for segregation of duties and adjusted/updated as required.
- ☐ Template vouchers will need to be newly created for agency users.
- ☐ All vouchers must be paid, closed, or deleted, or closed by the end of the fiscal year or prior to inactivating a BU mid-year.
- ☐ Will there be new interfaces needed?
- ☐ Speedcharts will need to be re-entered by agency personnel.
- ☐ Run controls for processes and reports may need to be updated.
- ☐ If the prior BU (old) will no longer be used, all vouchers must be deleted by the end of the fiscal year.
- ☐ Complete and submit to OSC-APD an SP26NB – Agency Vendor Form to change the name of the BU or deactivate a no longer used BU. http://www.das.state.ct.us/Purchase/Info/Vendor_Profile_Form_(SP-26NB).pdf
- ☐ Petty Cash returned if required.
- ☐ New Claims Authorization forms (CO-512). http://www.osc.ct.gov/agencies/forms/excel/CO-512Rev04-2006.xls

Billing and Accounts Receivable –

- ☐ If the BU (old) is consolidating under an existing BU (new), then review of unpaid AR items must be done, and either the receivables must be written off or rebilled in the existing BU.
- ☐ If the BU (old) is consolidating under an existing BU (new), then agencies that owe the consolidating BU (old) must rebill to the existing BU (new), and the agency owing must be notified of the change of the Customer ID.
- ☐ If agency users are changing their job responsibilities, then Billing and Accounts Receivable roles must be reviewed and updated as required.
- ☐ If agency locations are changing, then these must be updated.
- ☐ If the consolidating BU (old) is not using the External Bank Account and Remit to Address of the existing BU (new), then these will need to be created.
- ☐ Speedtypes will need to be re-entered by agency personnel.
- ☐ If the consolidating BU (old) will no longer be used, then all open items will need to be credited by the end of the fiscal year.

Assets –

- ☐ The assets from the agency being consolidated cannot remain within the BU. A CO-59 for the old BU must be completed. Then, these assets must be either transferred (mass transferred) to the existing BU that is consolidating, retired and/or sent to surplus.
- ☐ If these locations that these assets are transferred are new, then these new asset locations must be added to Core-CT.
- ☐ If these assets are transferred to the existing BU (new) that is consolidating, then the Asset ID will change, does the Asset Tag change to match?
- ☐ Does the consolidating BU (new) have the same Controllable Asset policy as the agency being consolidated (old)?
- ☐ Is there a need to account for federally funded assets?

Inventory -

- ☐ Does the consolidating BU (old) currently report the dollar value for Stores & Supplies to OSC (CO-59)?
- ☐ Does the consolidating BU (old) maintain an inventory of product or will this be done by Just-in-Time purchasing?

Final Note: This checklist is meant to guide the user through the process of creating or consolidating a BU through Core-CT. The establishment or consolidation of BU may have implications that go beyond Core-CT. The user of this checklist is advised to consult with other cognizant agencies to properly complete the creation or consolidation task.

Other Resources

Department of Administrative Services http://das.ct.gov/
State Procurement Marketplace http://das.ct.gov/Director.aspx?page=8
Small Agency Resource Team http://das.ct.gov/Director.aspx?page=5
OSC State Agency Resources http://www.osc.ct.gov/agencies.htm

Office of Policy and Management http://www.ct.gov/opm/site/default.asp