

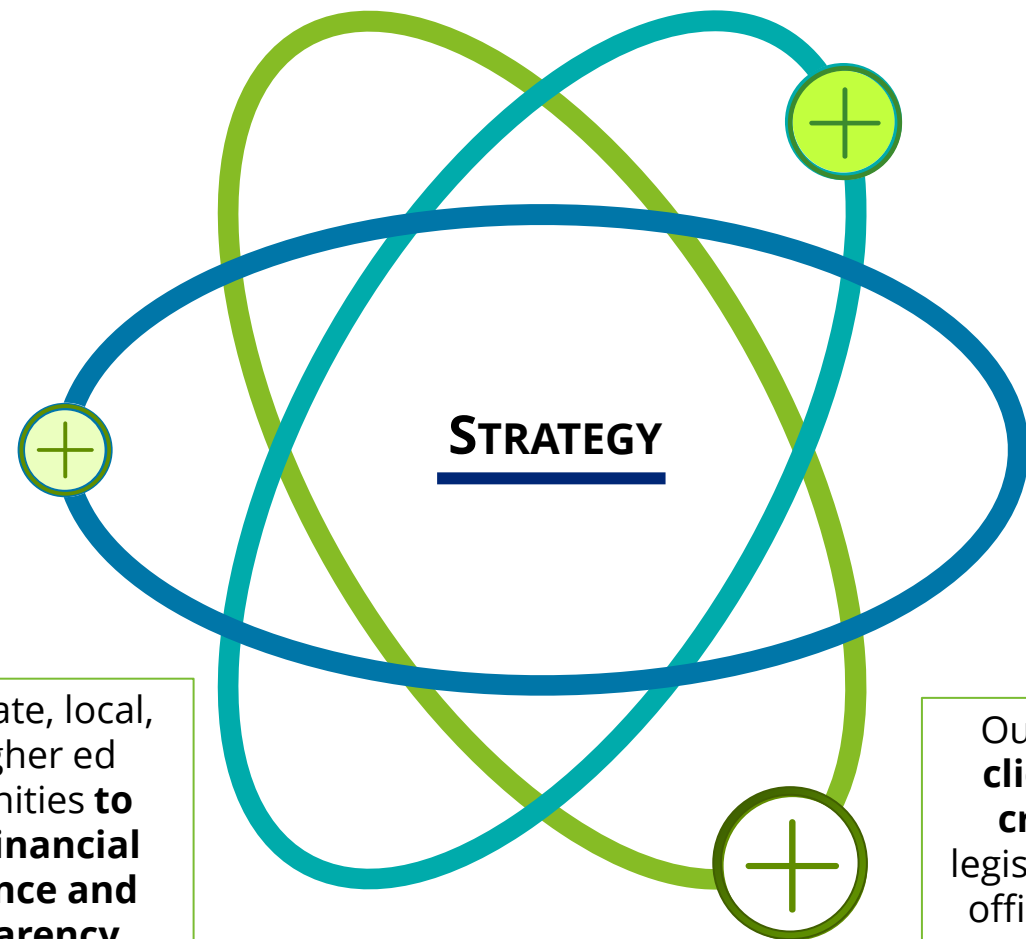


FISCAL SURGE SUPPORT

Providing knowledge in technical finance and grants accounting, and data analytics to advise government and higher education clients with periodic close and reporting, compliance and governance, audit remediation, emerging requirements, and technology for enhanced workforce efficiency and public trust

Focus on **helping clients align to Federal and state compliance requirements**

- Salvage projects plagued with cost overruns and budget shortfalls.
- Monitor expenditures to meet grant closeout guidelines.
- Overcome staffing shortages for timely financial reporting.



Advise state, local, and higher ed communities **to create financial confidence and transparency** through process development, financial forecasting and reporting.

Our services **help clients establish credibility** with legislatures, program officials, inspectors general, and auditors.

SOLUTIONS

Deloitte professionals can augment government personnel to help perform fiscal functions including:

- Surge capacity for effective fiscal operations.
- Current state assessments, targeted to uncover areas for **process improvements and automation**, that inform **enhanced controls**, reporting, and audit documentation.
- Revise and build fiscal programs to meet relevant federal, state, and local programmatic requirements, embedding automated and repeatable steps.
- Create **policies and procedures** that promote transparency and accountability.
- Guide **agility of finance function** to meet evolving program requirements.

EXPERIENCE

State Health Authority

Deloitte **provided fiscal leadership and management** guidance over multiple workstreams for a state health authority, including:

- Expanding client's capacity and knowledge base of grants accounting and financial reporting to perform careful and compliant reporting and reimbursement.
- Surge support in the establishment of new programs using reliable and efficient financial processes and controls, data analytics, and process automation.

State Controller

Deloitte **identified risk and implemented mitigating controls** by leveraging industry leading practices:

- Surge support helped the client efficiently and carefully prepare its Annual Comprehensive Financial Report (ACFR) while also expanding focus on critical reporting and reconciliation related activities.

People who can help you
find answers for
what's ahead.



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Case Studies from Prior Projects

Project	Challenge	Approach	Outcome
State Agency	A large increase of unemployment insurance (UI) claims and inadequate internal controls and accounting processes led to multiple audit findings.	Deloitte performed process documentation and analysis of accounting practices for the UI program and developed process improvement recommendations. We also assisted this client through year-end close, and designed recommendations to help improve the close process in future years.	The agency leveraged Deloitte’s recommendations and a Deloitte-developed a Standard Operating Procedure to improve its UI accounting policies and procedures. The following year’s financial audit yielded a significantly better result.
State Agency	Insufficient internal controls resulted in audit findings and difficulty demonstrating fiscal responsibility over appropriated funds.	Deloitte advised this client by helping to implement the Greenbook Internal Controls Framework for the UI program to improve accounting policies, procedures, and provide greater oversight opportunities.	Implementation of the Greenbook Internal Controls Framework improved reporting capabilities and compliance for our client and greatly enhanced their future auditability.
State Agency	This client faced a challenge in being able to track, manage and report the status of COVID funding and payments. The client also was using an old financial system that did not have the capabilities to manage the funds in the system.	Deloitte conducted an analytics effort to capture the COVID-19 - related transactions in the financial system, coupled with gathering the manually produced reports, receipts, and contracts to develop a baseline of the COVID-19 funding and payments. Deloitte then built templates and processes that were used across programs to align processes for greater transparency.	The client was able to report to the federal government the current state of the COVID-19 funding streams and provide greater visibility into the status, payments, reimbursement claims, and obligations.
State Agency	Significant increases in the volume of UI claims for this client created challenges for their year-end closing process, reporting and auditability.	Deloitte advised this client through the year-end close and reporting processes. Subsequently, Deloitte provided process improvement recommendations to help improve these focus areas in future years.	The result of Deloitte’s guidance was an effective year-end close and reporting release despite very challenging factors.
State Agency	Staff that left the agency along with the knowledge of how the process they managed functioned.	Deloitte reverse-engineered the process to manage the flow of UI-related cash between funds and trusts, developed methodology to reconcile funds, payments, and back accounts. Deloitte is conducting a Robotic Process Automation (RPA) pilot to drive efficiency and time-savings in the process.	Deloitte developed documentation of the existing process, opportunities to increase effectiveness, efficiency, and accuracy.