

**Asset:
Acquisitions
and
Subsequent Valuations
FI-AA-03
Sept. 30 – Oct. 2, 2008**



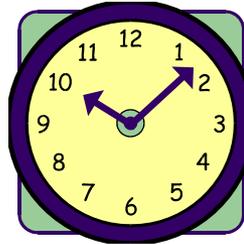
LaGOV

Version 1.0

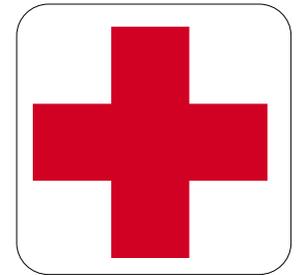
Updated: Sept. 29, 2008



Logistics



Before we get started ...





Blueprint Schedule - Tentative

Workshop ID	Process Area	Date
FI-AA-01	Asset Classes	Aug 14 (Thu)
FI-AA-02	Asset Master Records	Aug 19 (Tue) Aug 20 (Wed)
FI-AA-03	Asset Acquisitions and Subsequent Valuations <i>(note: Oct 2 is for Infrastructure assets only ... merged with Agile Assets)</i>	Sept 30 (Tue) Oct 1 (Wed) Oct 2 (Thur)
FI-AA-04	Transfer of Assets	Oct 21 (Tue)
FI-AA-05	Retirement of Assets	Oct 23 (Thu)



Blueprint Schedule - Tentative

Workshop ID	Process Area	Date
FI-AA-06	Physical Inventory / Bar Coding	Oct 28 (Tue)
FI-AA-07	Periodic Processing	Nov 5 (Wed) Nov 6 (Thu)
FI-AA-08	Conversion	Nov 18 (Mon) Nov 19 (Wed) Nov 20 (Thu)
FI-AA-Validation	Validation Sessions	Dec 10 (Wed) Dec 11 (Thu)



Blueprint Schedule – Integration Points Tentative

Workshop ID	Process Area	Date
LA-MD-004	Linear Assets / AMR for GASB > Merged with 3 rd day of FI-AA-003	Oct 2 (Thur)
FI-AP-002	AP Processing	Sept 17,18,23 (Wed, Thur, Tues)
FI-AP-006	Purchasing Cards – Financial Processing	Oct 30 (Thur)
FI-RE-001	Real Estate Master Data	Sept 23-25 (Tue - Thur)
FI-RE-004	Right of Way Parcels	Oct 30 (Thur)
LOG-MM-009	Purchase Requisitions – Assets	Oct 9 (Thur)
FI-PS-009	Capital Projects – Periodic Processing	Nov 12-13 (Wed -Thur)

Note: There may be other related sessions that participants will also be interested in, however, these reflect sessions with major integration points to SAP-AA.



Work Session Objectives

DAY 1 & 2:

1. Review, at high level, process requirements for AMR:
 - a) Create
 - b) Change or Update

Scenarios:

- * Purchase – PReq/PO <MM>
- * Purchase, Invoice w/out PO <AP or MM>
- * Build – WBS <PS>
- Transfer <AA>

*Note: * process details will be reviewed, at high level only, during Asset Acquisition session. As assets are integration points – detailed discussions will be addressed during sessions held by MM, AP, PS, Agile and PM*



Work Session Objectives

DAY 1 & 2:

2. Define the 'to-be' process for asset additions:
 - Donations and Corrections (e.g. additions to AA database for current and prior year acquisitions)
 - Additional value to existing asset

3. Define the 'to-be' process for asset valuation adjustment:
 - Decrease (e.g. impairment)
 - Increase (e.g. excessive depn. in prior years)

4. Security (Roles & Authorization) Requirements?



Work Session Objectives

DAY 3 (Infrastructure):

1. Define what will be the 'start/stop' point or object level for SAP-AA asset master records? How will this relate to AGILE asset master records?
2. Define what data will be maintained in:
 - SAP-AA: Asset Master Records
 - AGILE: Asset Master Records
 - What are the linkage requirements between AA and AGILE asset master records,
3. Define the numbering structure for SAP-AA asset master records.
4. Define the process for maintaining Asset status, acquisition, transfer, valuation adjustments and retirements for Assets common to Agile and SAP AA?



Work Session Objectives

DAY 3 (Infrastructure):

5. Define recording and reporting requirements:
 - GASB 34/42
 - OSRAP reporting requirements for these Assets?
 - What other state or federal reporting requirements are required of this data?
6. Discuss:
 - Existing legacy asset record conversion
7. Define the depreciation methods to be used for existing infrastructure assets and post go-live acquisitions?
8. Security (Roles & Authorization) Requirements?



AS IS.....



AS-IS: Acquisition

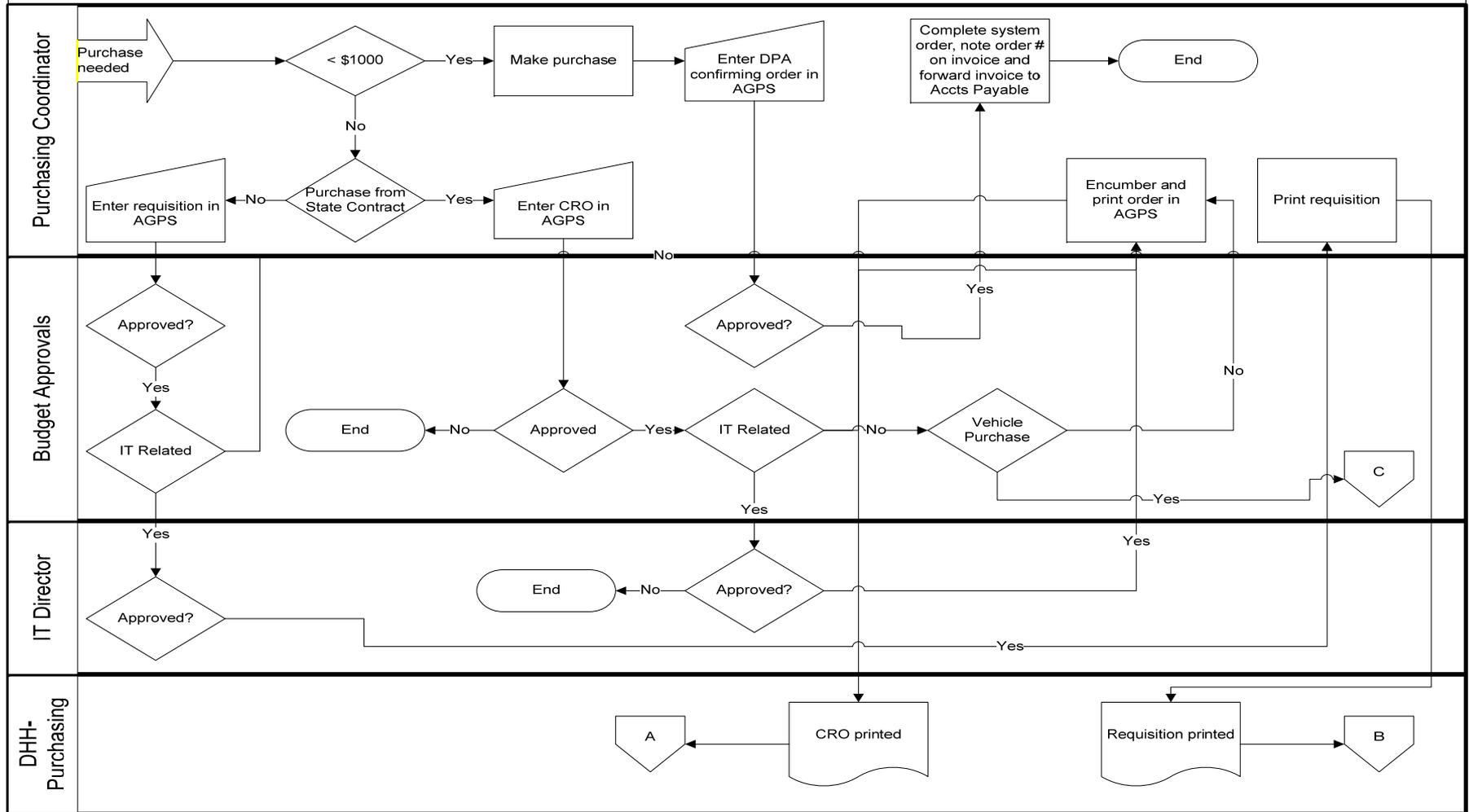
- Acquisition Methods:

Protégé:	SLABS owned or insured:
Agency Transfer	Agency Transfer
Agency Manufactured	Agency Manufactured
Birth	--
Donation	Donation
Federal Surplus	--
Loan	Loan / Insured Lease
Original Purchase	Original Purchase
Seizure	Seizure
State Surplus	--



AS-IS: Acquisition - Protégé

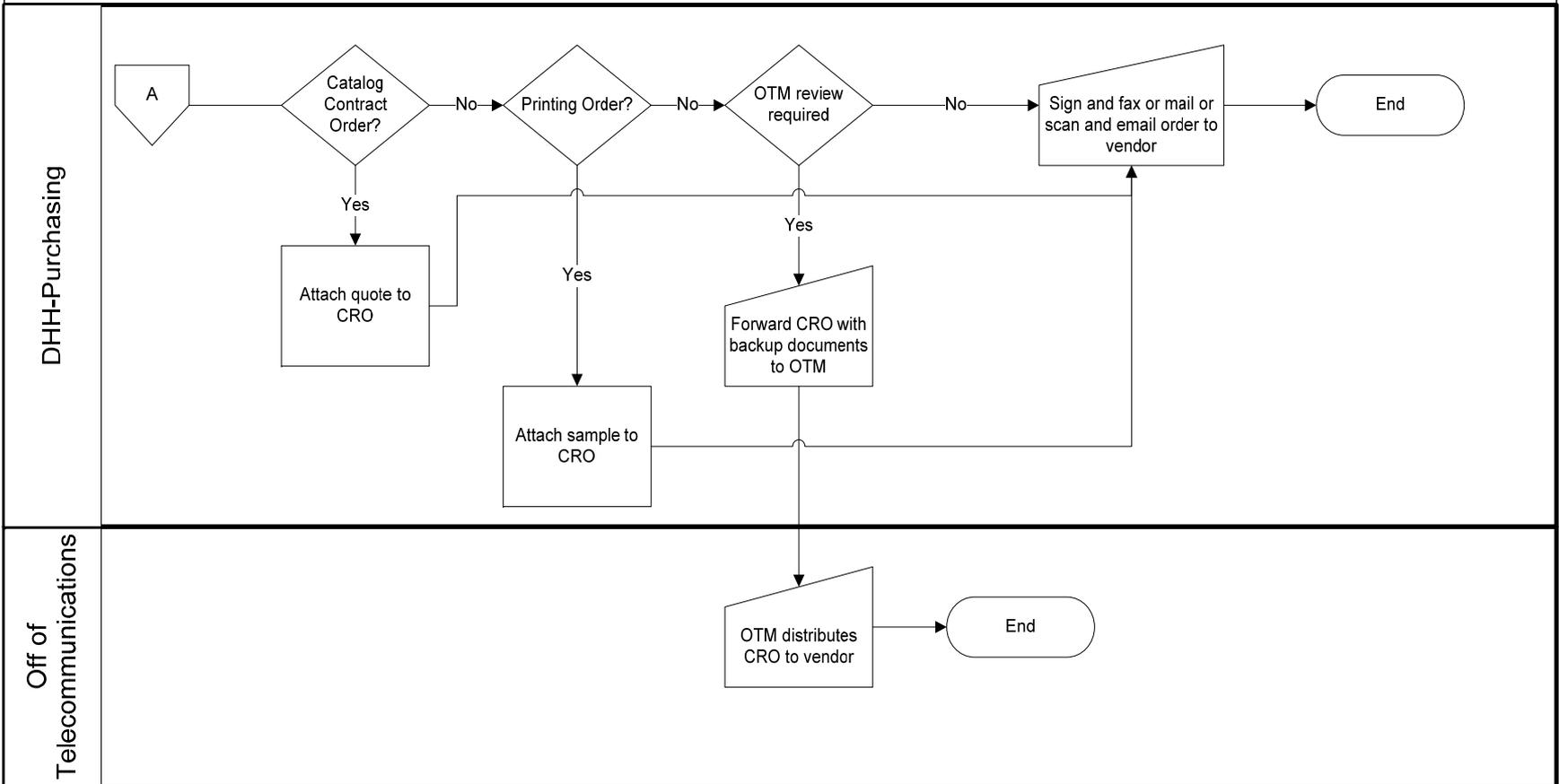
Process: Purchasing – Dept of Health and Hospitals





AS-IS: Acquisition - Protégé

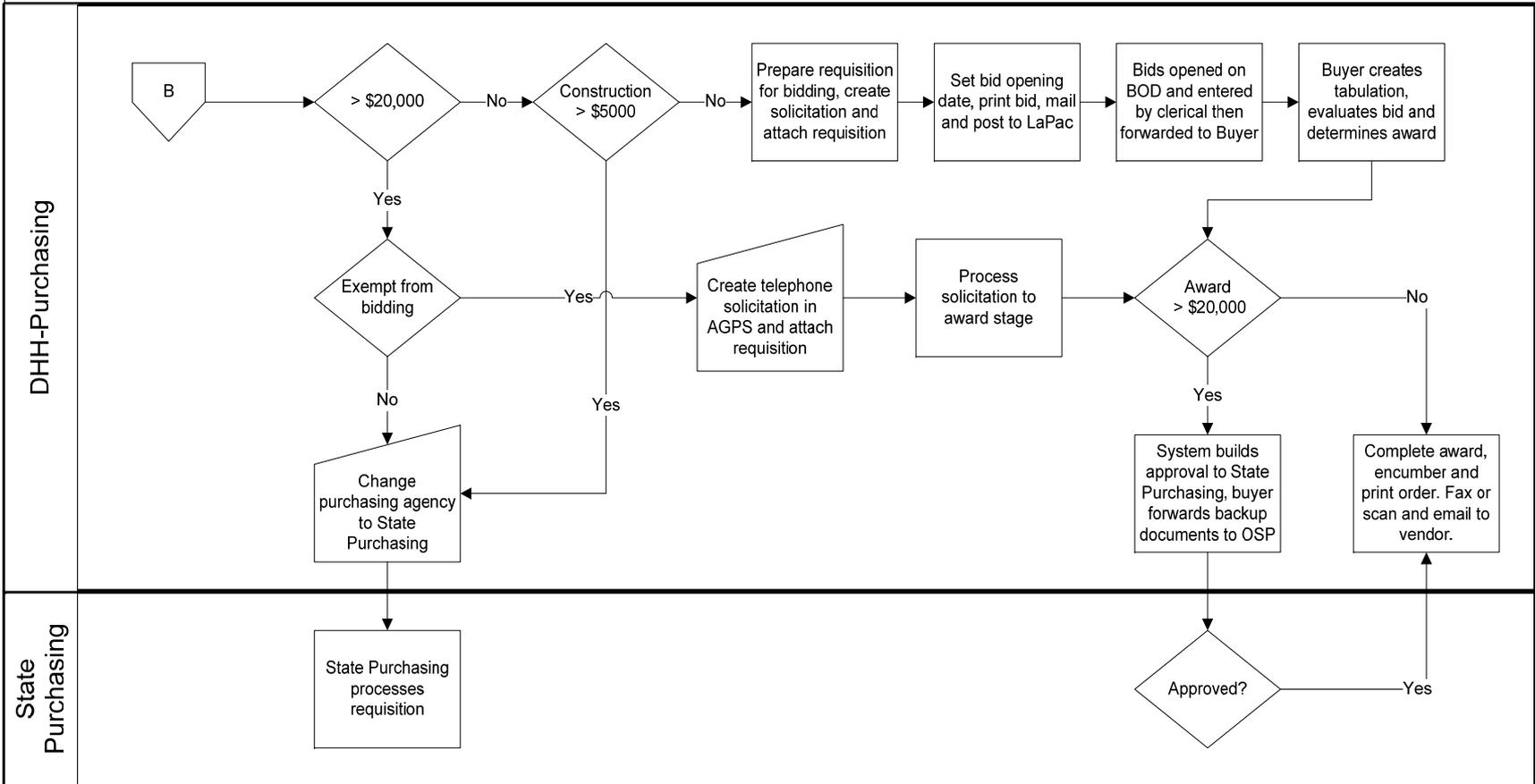
Process: Purchasing – Dept of Health and Hospitals





AS-IS: Acquisition - Protégé

Process: Purchasing – Dept of Health and Hospitals





AS-IS: Acquisition - Protégé

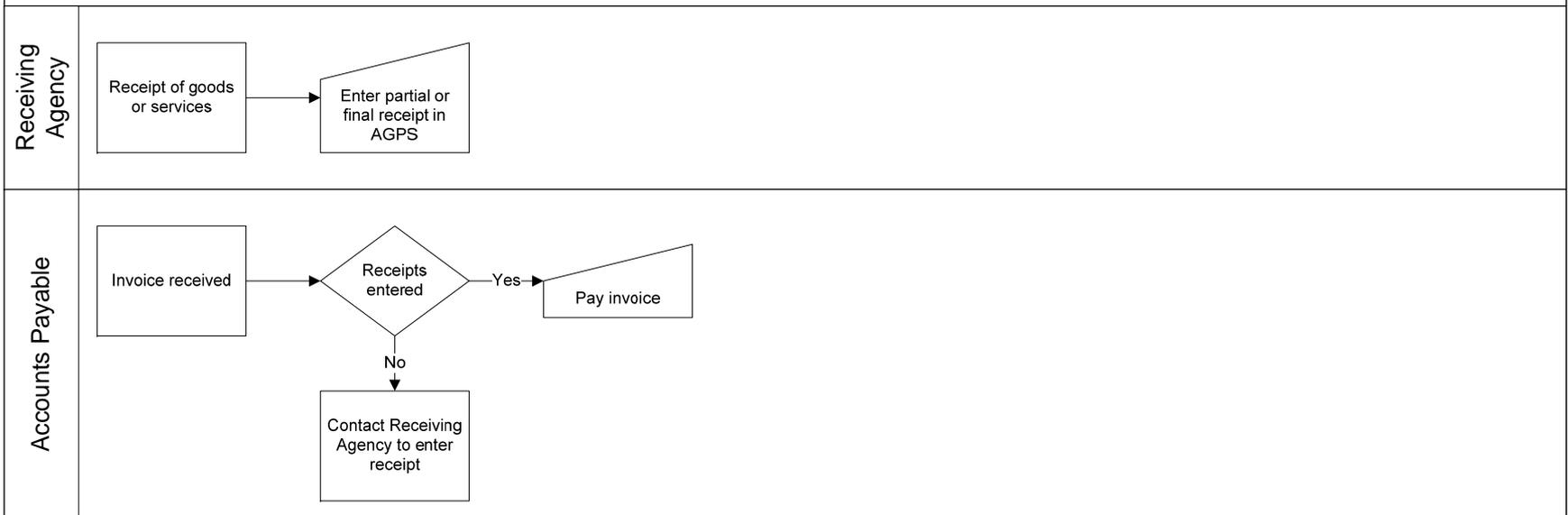
Process: Purchasing – Dept of Health and Hospitals





AS-IS: Acquisition - Protégé

Process: Receiving – Dept Health Hospitals
Prepared by: Mark L. Wright

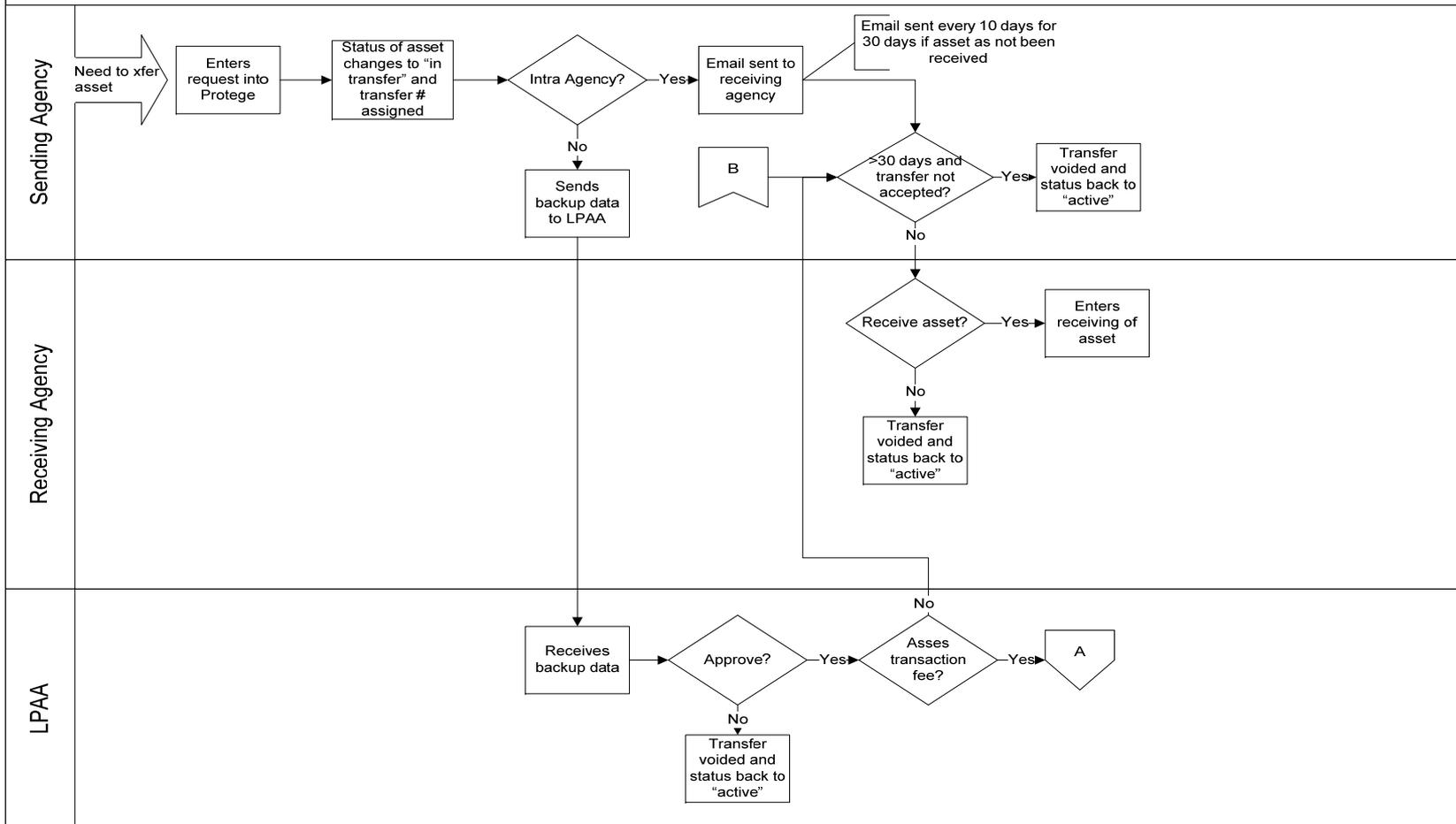




AS-IS: Agency Transfers - Protégé

Process: Asset Management
Sub-Process: Transfer to Agency
Prepared by: Salvaggio, Teal & Associates

File: AM Transfer to Agency v02.vsd
Date: 9/16/2008
Page: 1/2

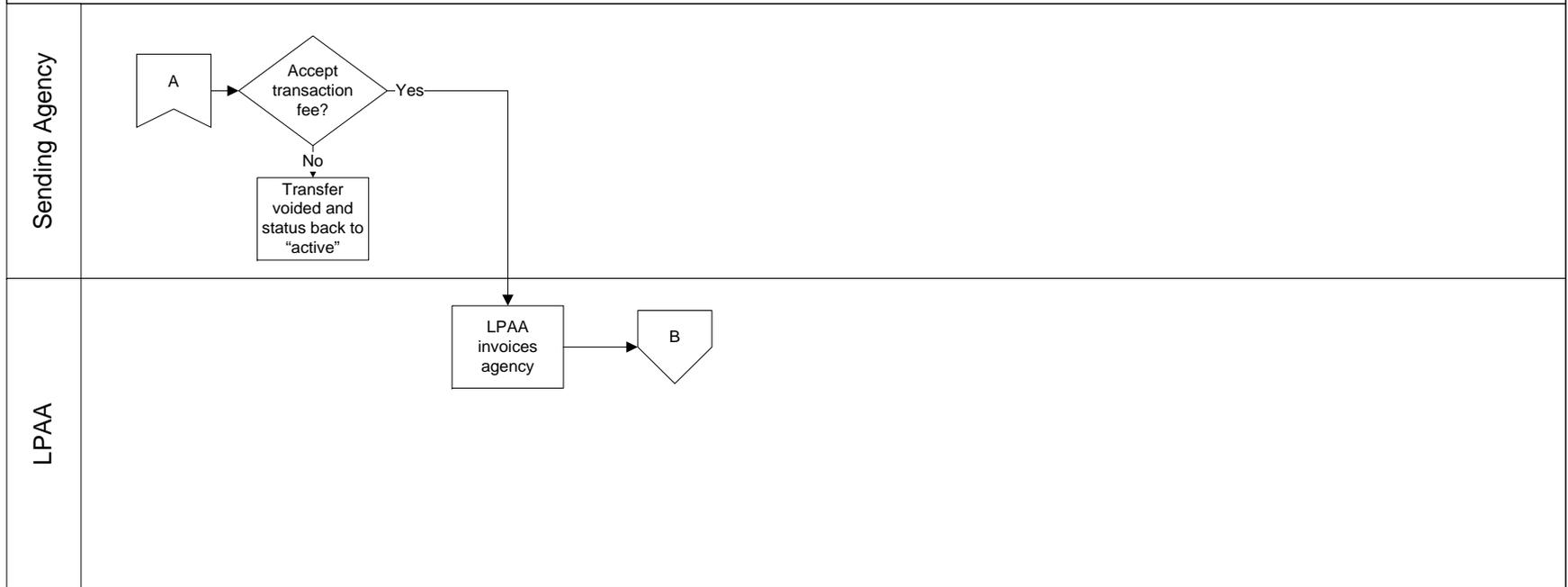




AS-IS: Agency Transfers - Protégé

Process: Asset Management
Sub-Process: Transfer to Agency
Prepared by: Salvaggio, Teal & Associates

File: AM Transfer to Agency v02.vsd
Date: 9/16/2008
Page: 1/2

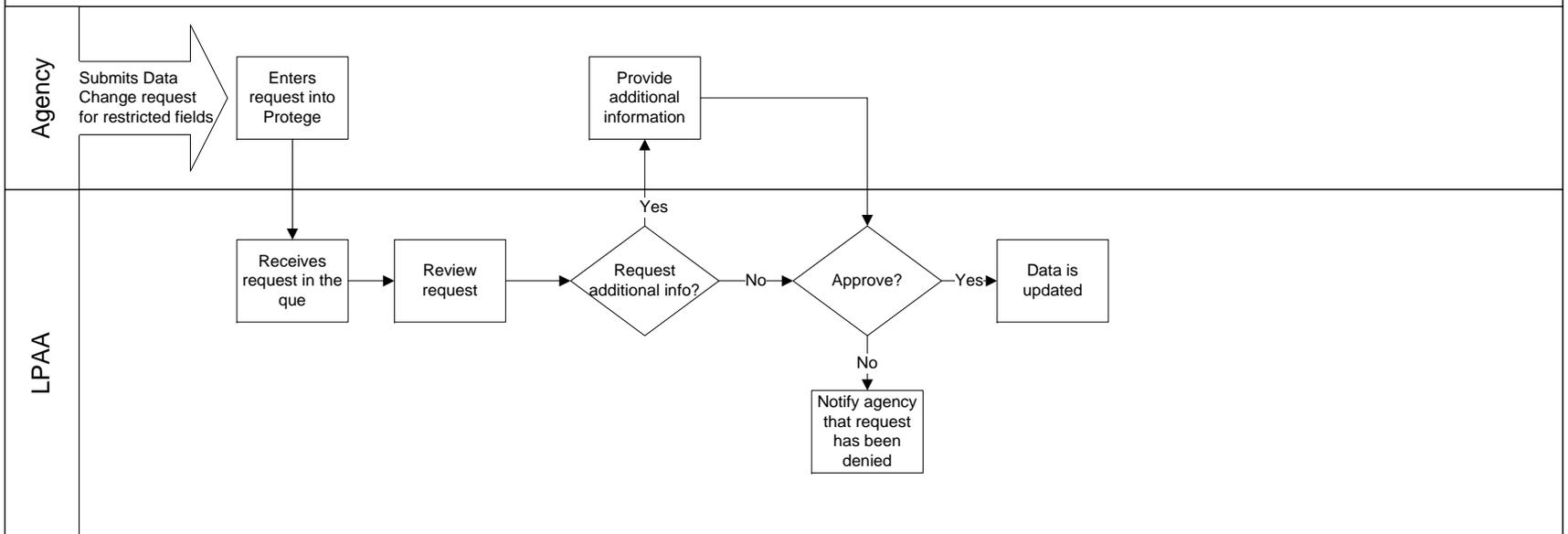




AS-IS: Data Correction - Protégé

Process: Asset Management
Sub-Process: Change Data Request
Prepared by: Salvaggio, Teal & Associates

File: AM Change Data Request v01.vsd
Date: 9/16/2008
Page: 1/1





AS IS - Change Requests for fields

Change Requests are Required for These Fields in Protege:

- **Change AMR:**
 - Asset Number
 - Class
 - Serial Number
 - Relocate an Asset
 - Acquisition Date
- **Change Valuation:**
 - Acquisition Cost
 - Purchase Order Number
 - Acquisition Method



AS-IS Multiple Funding

- Frequency:
 - Buildings – often
 - Moveable Property – often (only for some agencies)
- Types of assets:
 - Buildings
 - Land
 - Moveable property with funds match
- In SAP – will need to use Subnumbers to identify funding:
 - Consider Main Shell and Subnumbers with detail



AS IS: Depreciation Calculation – Value Added via Subnumber

- Protégé Assets (i.e. Machinery/Equipment):
 - Straight line
 - Depreciation convention if acquired:
 - A full year's depreciation will be taken for the fiscal year of acquisition.
 - Useful life value is defined by Protégé and defaults to rules established by OSRAP

- SLABS (i.e. Real Property):
 - Straight line
 - Depreciation convention if acquired:
 - A full year's depreciation will be taken for the year of acquisition.
 - Useful life value of 40 years continues throughout state ownership regardless of agency or department transfers.



AS-IS Asset Value

- Parent/Child relationship (protégé manual pg 21)
 - Used to identify component parts when surplusing / disposing of asset
 - Frequency/volume data pending response from LPAA



AS IS - Depreciation Calculation – Value added to Original Asset

- *How often do values get added to original asset?*
- **Protégé Assets:**
 - Upgrades will be depreciated only if the upgrade is over \$5,000. Protégé will add the upgrade to the depreciable basis and depreciation over the remaining life of the asset.
 - For upgrades under \$5000, the depreciation calculations will ignore upgrades and decreases, and use only the main asset's original acquisition cost.
- **SLABS / Other Systems?: Real Property (depreciable):**
 - Building Improvements – depreciation starts over for addition for 40 years.
 - Depreciable Land improvements
 - Major Repairs do not affect the depreciation schedule of the building or depreciable land improvement.
 - How is depreciation handled for additional value?
 - Major Repair (generally repairs are not a capital asset)
 - Improvement over \$100,000 threshold
 - Improvement less than \$100,000 threshold



AS IS: Depreciation Calculation – Transferred Receiving Asset

- Protégé Assets:
 - For the receiving agency, the new asset gets a current acquisition cost that is equal to the transfer fee assigned by LPAA. (typically \$10 - \$100). If less than \$5,000 the cost is not depreciated.
 - If the fee is greater than \$5000, then it will be added to the depreciable basis and depreciated over 2 years. This is a very rare occurrence.
 - The transferring agency takes all remaining depreciation at the time of transfer to make the Net Book Value = 0\$

- Real Property (depreciable):
 - Currently takes over capitalization date/depreciation date and values from original asset



GASB 42

- **GASB 42** (*Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*):
 - Issued November 2003: GASB Statement No. 42 ‘requires governments to report the effects of capital asset impairment in their financial statements when it occurs. The guidance also enhances comparability of financial statements by requiring all governments to account for insurance recoveries in the same manner.’ *Summary of Statement No. 42 - <http://www.gasb.org/news/nr111803.html>*
 - Impacts how to:
 - Determine Impairment and value of impairment
 - Accounting for insurance recoveries (including financial impact to asset).



.... ***TO BE***



Asset Master Record: TO-BE Update

- Change in AMR approach for record maintenance:
 - Capital Assets will continue to be treated as fully valued asset master records:
 - Valuation will be only via transactional update (e.g. acquisition, transfer, retirement, depreciation, etc. transactions). Asset Value Tab (i.e. Asset Explorer) will contain the transactional detail and various value fields.
 - Capitalization Date will be updated via the initial asset acquisition transaction.
 - Assets will be depreciated (with a few exceptions such as land)
 - Reported on the Balance Sheet / CAFR
 - Low Value Assets will be treated as 'shells':
 - AMR's **will not** be attached to acquisition transactions
 - AMR's will be created after goods are received:
 - Acquisition date(s) will be manually entered
 - Acquisition value(s) will be manually maintained on valuation field(s) (i.e. detail will not be available on the 'Asset Value' tab)





Asset Master Record: TO-BE Update

- Reason for decision change:
 - Maintain assets for financial and tracking of assets in one database (i.e. similar to Protégé), while using relevant applicable SAP functionality for items such as real estate, maintenance, etc.
 - Reduce procurement processing issues:
 - Identifying asset class
 - Creating and attaching AMR for low value assets at PReq stage (or having approval process responsible for this at PO stage)
 - reducing number of shells that are not approved for PO
 - Reduce transaction processing to 'transfer' or 'retire' assets
 - Reduce financial postings that will not be used for financial reporting (i.e. 'depreciation')
 - AMR for LVA created after Goods Receipt (will not require multiple create/update steps)





SAP Glossary

- **Asset Class** - Main criterion for classifying fixed assets according to legal and management requirements.
- **Asset Master Record (AMR)** – Contains general information and valuation/depreciation rules for a specific item in the Asset Accounting (AA) module. In SAP, it also stores all the values and transaction data for the item.
- **Main Asset Number** - Unique number, in combination with company code and asset sub number, that identifies a fixed asset.
- **Sub Asset Number** – Asset record for an individual part of an asset, or subsequent acquisitions, can be represented by a subnumber to a main asset number.

- **Asset under Construction (AuC)** - An asset that you produce yourself which must be managed as a separate asset master record, generally without depreciation, during the construction phase.



SAP Glossary

- **Asset 'Shell'** – an AMR which does not have the values in the Asset Value Tab (i.e. asset values are not managed via transaction updates). *Note: a Capital Asset record will be a 'shell' until time of acquisition value update.*
- **Incomplete Asset** – an AMR which does not have fields, which have been defined as 'mandatory or required' completed.
- **Capital Asset** - Tangible property which cannot easily be converted into cash and which is usually held for a long period, including real estate, equipment, etc. With a few exceptions (e.g. land), this type of asset will be depreciated or amortized. These types of assets are reported in the Asset section of Balance Sheets.

- **Low Value Asset (LVA)** – Items that do not meet the capital asset criteria and are recorded for tracking purposes only. LVA's can be handled as:
 - valued AMR (i.e. cap date and values are integrated via acquisition paths in PS, MM, AA, etc. and transaction updates). Generally, the LVA is fully depreciated in the year of purchase or in the period of acquisition.
 - 'shell': the cap date is manually entered. The AMR is not integrated with acquisition paths and asset values are not managed via transaction updates (i.e. no values on Asset Value Tab). Value can be manually maintained in another field



SAP Glossary

- **Capital Lease** - A lease that meets one or more financial criteria as defined by FASB. This type of lease is considered to have the economic characteristic of asset ownership, thus it is recognized both as an asset and as a liability (for the lease payments) on the balance sheet.
- **Operating Lease** - In an operating lease, the lessor (or owner) transfers only the right to use the property to the lessee with the property being returned to the lessor at the end of the lease. This type of lease is treated as an operating expense in the income statement and the lease does not affect the balance sheet.

- **Depreciation** - Allocation of original cost of a tangible asset computed over its anticipated useful life, based on its physical wear & tear, and passage of time.
- **Amortization** - Writing off of loans or intangible assets in equated annual/monthly installments over a scheduled period.
- **Depreciation Area** - An area showing the valuation of a fixed asset for a particular purpose (for example, for individual financial statements, balance sheets for tax purposes, or management accounting values).
- **Equipment Master Record (EMR)** – Details recorded for an individual, physical object that is maintained as an autonomous unit in the Plant Maintenance (PM) module.



SAP Glossary

- **Screen Layout** – Settings that specifies the fields that are displayed during master data maintenance and the field entry characteristics (e.g. required, optional, display only). Field entry characteristics are also referred to as 'Field Status'.
- **Account Assignment** – Settings which determines which general ledger accounts to post to from a business transaction. Sometimes referred to as 'Account Determination'.
- **Account Determination** – see 'Account Assignment'
- **Post Capitalization** – Correction of asset value, which was either set too low because capitalization was not performed in the past, or which was treated entirely as expense.

- **Goods Receipt (GR)** - A term from inventory management denoting a physical inward movement of goods or materials. It is usually triggered by a document that denotes the delivery of goods from a vendor to a company. For assets, the AMR valuation occurs at either time of GR or IR.
- **Invoice Receipt (IR)** - A term from Invoice Verification describing the receipt of an invoice issued by a vendor (creditor). For assets, the AMR valuation occurs at either time of GR or IR.



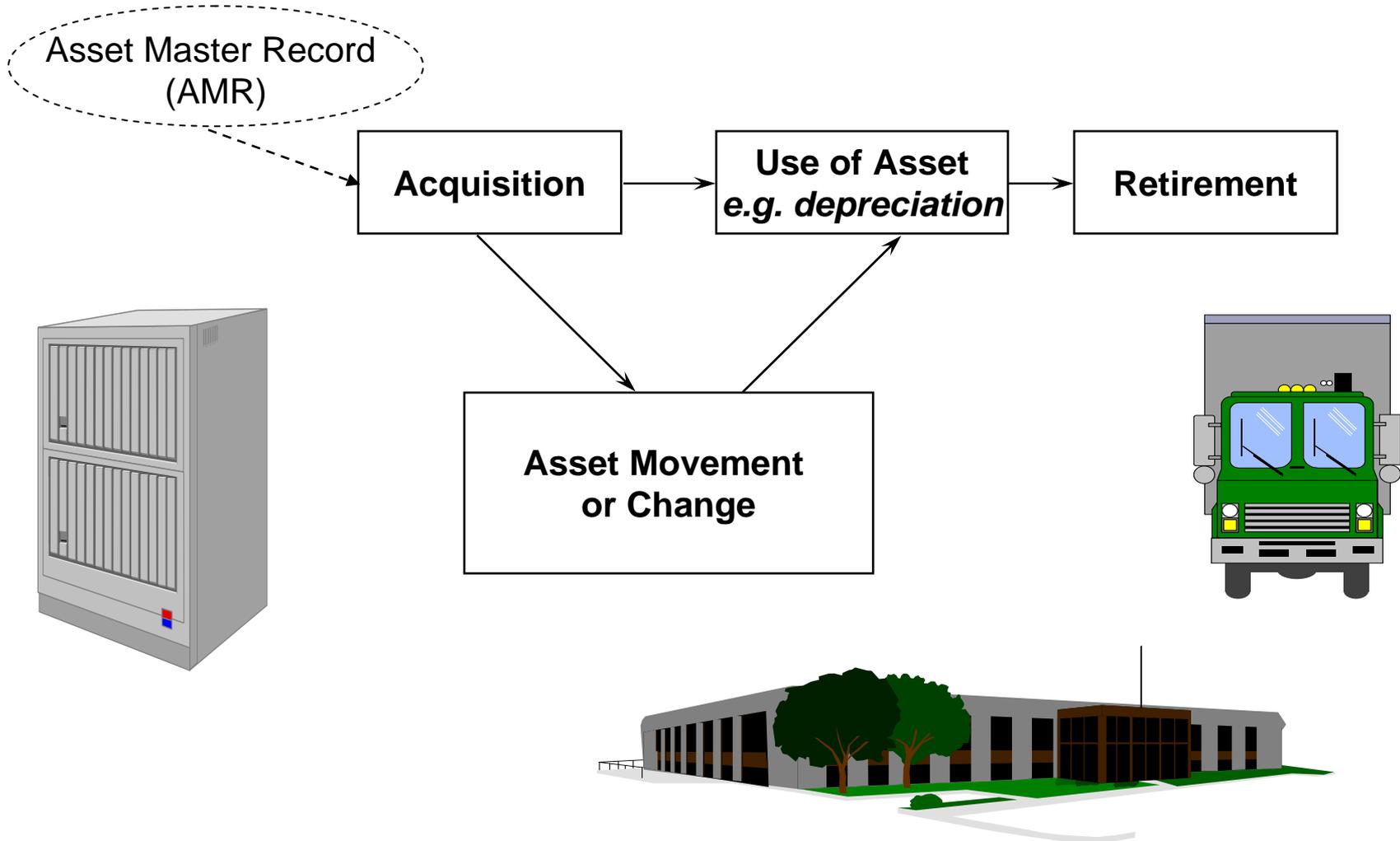
SAP Glossary

- **Project System** – Module that allows the user to plan, execute and account for a project.
- **WBS Element** - Work Breakdown Structure – Forms the basis for the coordination and organization of a project. It is the Hierarchical outline of a task, item or process, described in the project definition.
- **Settlement** - Full or partial allocation of costs from one object to another (e.g. from WBS to AuC, from AuC to final AMR)
- **Write-up** – Financial valuation adjustment which increases the asset net book value via adjustment to depreciation posted. Reasons for adjustment include excessive past depreciation or reversal of unplanned depreciation.

- **Unplanned depreciation** – Financial valuation adjustment which decreases the asset net book value via adjustment to depreciation posted. Reasons for adjustment include unexpected permanent reduction in the worth of the asset due to damage, technical obsolescent, etc.



Asset Financial Life Cycle





Asset Master Record

- What is it?
- What type of information is stored?

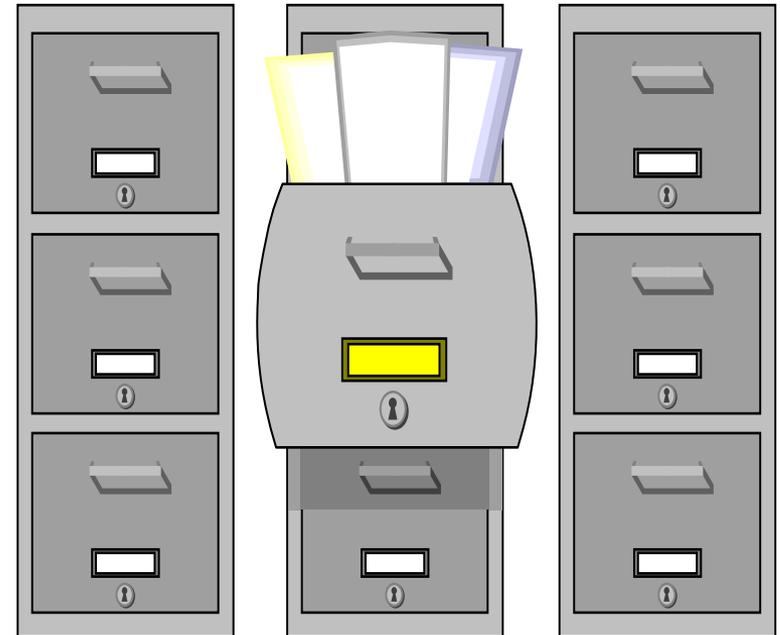




Asset Master Record

What is it?

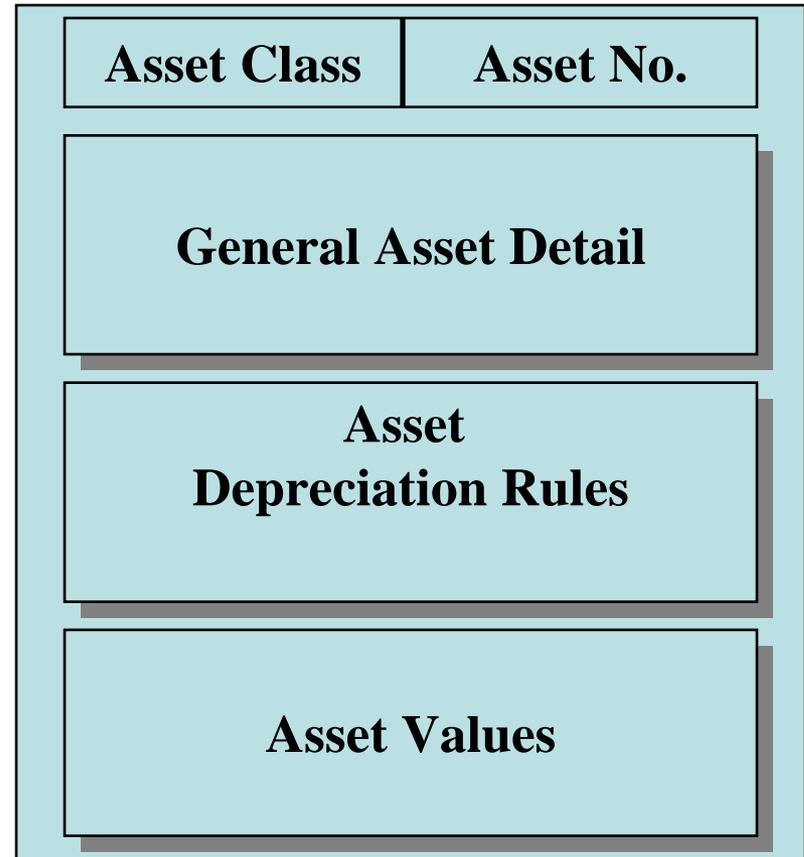
- Method by which detailed general and financial information about each asset is stored





Asset Master Record

What type of information is stored?





AMR – Initial Screen

- *Create an Asset Master Record*

Create Asset: Initial screen

Master data | Depreciation areas

Asset Class	ZTEST
Company Code	0008
Number of similar assets	1

Reference

Asset	
Sub-number	
Company code	

Post-capitalization

- *Change or Display an Asset Master Record*

Change Asset: Initial screen

Master data | Depreciation areas | Asset values

Asset	
Subnumber	0
Company Code	0008



TO-BE: Search Options

- Multiple matchcode choices
 - Wildcards available

Main Asset Number (1) 4 Entries found

Names and classes Cost center Inventory number

Company Code M101

Asset Class

Description

Acct determination

Capitalized on

Asset 6*1*

Subnumber

Maximum No. of Hits 500

Names and classes
Cost center
Inventory number
Investment Orders
Investment Projects
Group assets
Fund, Functional Area

Class	Asset description	Acct....	Cap.date	Asset	SNo.
160005	CAPITAL INTEREST	160005	01.07.2003	60001	2004
160005	LAPPTOP FOR WBS 3	160005	00.00.0000	60010	0
160005	OLD COMPUTER PRINTER	160005	01.07.2003	60001	0
169999	ASSET LINE ITEM	160005	00.00.0000	60011	0

4 Entries found

Display Asset: Initial screen

Master data Depreciation areas Asset values

Asset

Subnumber 0

Company Code

Main Asset Number (1) Personal Value List: Main Asset Number (1) 1 Er

Cost center Inventory number Investment Orders

Company Code M100

Inventory number

Asset Class

Description

Asset

Subnumber

Maximum No. of Hits 500



Asset Master Record – General Detail

- Stores concrete detail information about your asset including:
 - Informative detail
 - Financial posting
 - Financial calculation parameters
 - Integration linkages
 - Etc.
- Uses 'Tab' format to access data elements

Asset Class	Asset No.
General Asset Detail	
Asset Depn. Rules	
Asset Values	



AMR – General Information *(sample)*

Asset	INTERN-00001	0		
Class	ZTEST	Z_All fields open	Company Code	0008

General	Time-dependent	Allocations	Origin	Net Worth Tax	Insurance	Leasing	Deprec. Areas
----------------	----------------	-------------	--------	---------------	-----------	---------	---------------

General data	
Description	<input type="text"/>
Asset main no. text	<input type="text"/>
Acct determination	2000 Buildings
Serial number	<input type="text"/>
Inventory number	<input type="text"/>
Quantity	<input type="text"/> <input type="text"/>
	<input checked="" type="checkbox"/> Manage historically

Inventory	
Last inventory on	<input type="text"/> <input checked="" type="checkbox"/> Include asset in inventory list
Inventory note	<input type="text"/>

Posting information			
Capitalized on	<input type="text"/>	Deactivation on	<input type="text"/>
First acquisition on	<input type="text"/>	Plnd. retirement on	<input type="text"/>
Acquisition year	<input type="text"/> 000	Ordered on	<input type="text"/>



AMR – Time Dependent Data *(sample)*

Asset

Class Z_All fields open Company Code

General | **Time-dependent** | Allocations | Origin | Net Worth Tax | Insurance | Leasing | Deprec. Areas

Interval from 01.01.1900 to 31.12.9999

Business Area	<input type="text" value="1"/>
Cost Center	<input type="text"/>
Resp. cost center	<input type="text"/>
Activity Type	<input type="text"/>
Int. order	<input type="text"/>
Maintenance order	<input type="text"/>
Plant	<input type="text"/>
Location	<input type="text"/>
Room	<input type="text"/>
Tax Jurisdiction	<input type="text"/>
License plate number	<input type="text"/>
Personnel Number	<input type="text"/>
Shift factor	<input type="text"/>
Functional Area	<input type="text"/>
Real Estate Key	<input type="text"/>

Asset shutdown

Note: Additional fields will be available for Fund, Fund Center, Grant.



AMR – Allocations (Sample)

Asset: INTERN-00001 0
Class: ZTEST Z_All fields open Company Code: 0008

General | Time-dependent | **Allocations** | Origin | Net Worth Tax | Insurance | Leasing | Dep

Allocations

Evaluation group 1

Evaluation group 2

Evaluation group 3

Evaluation group 4

Evaluation group 5

Investment reason

Envir. investment

Asset super number

Integration of assets and equipment

Create/change equip. from asset master record

	WF	Sync	Equipment number	Ca...	Object type	Description of technical object
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				

No. 1 Create Entry 0 Frm 0

Changing asset from equip. master record via

Synchronization

Workflow



AMR – Origins (Sample)

Asset	INTERN-00001	0		
Class	ZTEST	Z_All fields open	Company Code	0008

General | Time-dependent | Allocations | **Origin** | Net Worth Tax | Insurance | Leasing | De

Origin

Vendor	<input type="text"/>	<input type="checkbox"/>		
Manufacturer	<input type="text"/>			
<input type="checkbox"/> Asset purch. new				
<input type="checkbox"/> Purchased used				
Trading Partner	<input type="text"/>			
Country of origin	<input type="text"/>			
Type name	<input type="text"/>			
Original asset	<input type="text"/>	<input type="text"/>	Acq. on	<input type="text"/>
Orig. Acquis. Year	<input type="text"/>			
Original value	<input type="text"/>	USD		
In-house prod.perc.	<input type="text"/>			

Account assignment for investment

Investment Order	<input type="text"/>
WBS element	<input type="text"/>



AMR – Net Worth Tax *(Sample)*

Asset	INTERN-00001	0		
Class	ZTEST	Z_All fields open	Company Code	0008

General	Time-dependent	Allocations	Origin	Net Worth Tax	Insurance	Leasing	De
---------	----------------	-------------	--------	----------------------	-----------	---------	----

Net worth valuation	
Classification key	<input type="text" value="1"/>
Property indicator	<input type="checkbox"/>
Manual Val. Reason	<input type="text"/>
Man. Net W. Val.	<input type="text"/> USD

Real estate and similar rights					
Tax Office	<input type="text"/>				
Assmt Notice Tax No.	<input type="text"/>				
Assmt.notc	<input type="text"/>				
Municipality	<input type="text"/>				
Land Register of	<input type="text"/>	Entry by	<input type="text"/>		
Vol./page/ser.no	<input type="text"/>	<input type="text"/>	<input type="text"/>	Conveyance on	<input type="text"/>
Ld.reg.map/plot	<input type="text"/>	<input type="text"/>	Area	<input type="text"/>	<input type="text"/>



AMR – Insurance (Sample)

Asset	INTERN-00001	0		
Class	ZTEST	Z_All fields open	Company Code	0008

General	Time-dependent	Allocations	Origin	Net Worth Tax	Insurance	Leasing	D
---------	----------------	-------------	--------	---------------	------------------	---------	---

Insurance		
Type	<input type="text" value="1"/>	
Insur.Companies	<input type="text"/>	
Agreement number	<input type="text"/>	
Suppl. text	<input type="text"/>	
Start date	<input type="text"/>	
Insurance rate	<input type="text"/>	
Index series	<input type="text"/>	
Base value	<input type="text" value="0.00"/>	<input type="checkbox"/> Manual Update
		FYear Change
Man.insur.val.	<input type="text"/>	per <input type="text"/>



AMR – Leasing (Sample)

Asset	INTERN-00001	0		
Class	ZTEST	Z_All fields open	Company Code	0008

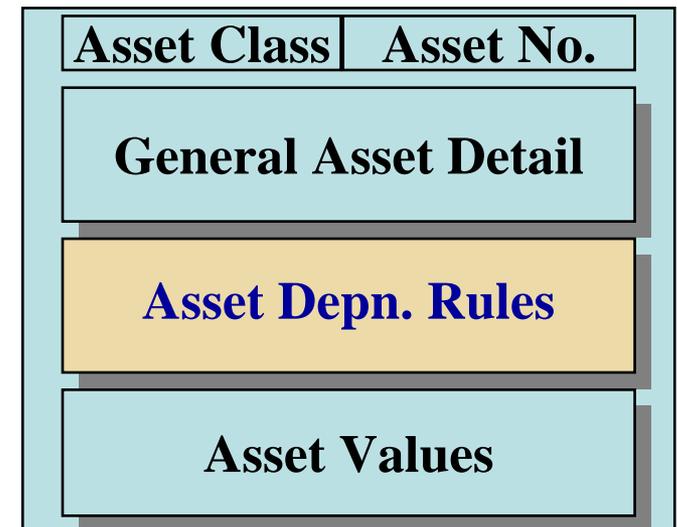
General	Time-dependent	Allocations	Origin	Net Worth Tax	Insurance	Leasing	De
---------	----------------	-------------	--------	---------------	-----------	---------	----

Leasing			
Leasing company	<input type="text"/>		
Agreement number	<input type="text"/>		
Agreement date	<input type="text"/>	Notice date	<input type="text"/>
Lease start date	<input type="text"/>	Lease length	<input type="text"/> / <input type="text"/>
Type	<input type="text"/>		
Base value as new	<input type="text"/>	USD	
Purchase price	<input type="text"/>	USD	
Supplementary text	<input type="text"/>		
No. lease payments	<input type="text"/>		
Payment cycle	<input type="text"/>	<input type="checkbox"/> Advance payments	
Lease payment	<input type="text"/>	USD	
Annual interest rate	<input type="text"/>		
Present Value	0.00	USD	



Asset Master Record – Depreciation Rules

- Stores detail information about depreciation calculation:
 - calculation parameters
 - useful life
 - depreciation start date
 - Etc.
- Data stored for each Depreciation Area
- Relevant to Capital Assets only





AMR – Depreciation Area Detail (Sample)

Valuation								
Deact	A	Depreciation area	DKey	UseLife	Prd	ODep Start	Index	Group
<input type="checkbox"/>	01	Book deprec.	LINA	1				

Asset: INTERN-00001 0
Class: ZTEST Z_All fields open Company Code: 0008
Area: 01 Book deprec. Book depreciation

Interval from 01.01.1900 to 31.12.9999

General Specifications

Depreciation Key: LINA Str.-line via acq.value below zero
Useful life: 1 /
Original useful life: /
Changeover year: /

Start of Calculation

Ord.dep.start date:
Spec.depreciation:
Int. Calc.:
Operating readiness:

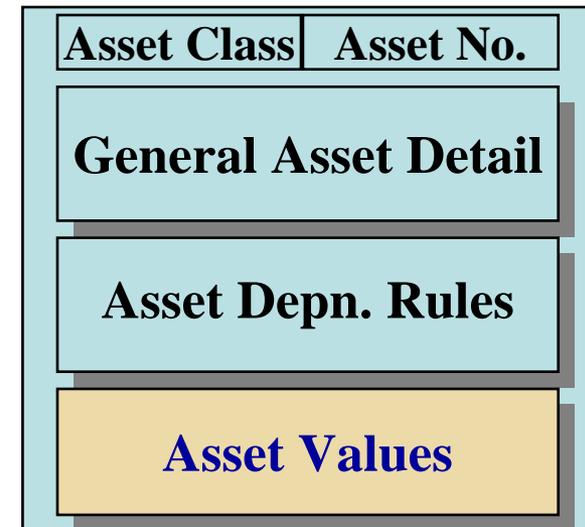
Additional Specifications

Index series:
Age-dependent index:
Variable dep.portion:
Scrap value: USD
Scrap Value %:
 Neg. Vals Allowed
Acquis.year: /



Asset Master Record – Values Tabs

- Stores data for each Depreciation Area
 - Values for the AMR (planned and actual)
 - Depreciation posting status (and amount)
 - Integration objects (with drill down ability)
 - Transactions
- Values derived from transactions and asset master record details
 - Cannot manually update the Asset Values tab fields
- Cannot configure screen layout or this section of AMR



IMPORTANT:

- Valid for Capital Assets only
- Low Value Assets – limited valuation fields to be developed



Asset Master Record – Values Tabs

- Many ‘views’ for analysis purposes
- Multi year and/or depreciation area comparison
- Depreciation simulation for asset
- Drill-down to more details, such as:
 - AA, FI & other related documents
 - rules defined in IMG
 - depreciation calculation





AMR – Asset Value Display (Sample)

Asset Explorer

Asset 0008-2/0000
 Depreciation Areas
 01 Book depreciation
 50 Derived area

Company Code: 0008 IDES US INC New GL 8
 Asset: 2 0
 Fiscal year: 2008

Planned values | Posted values | Comparisons | Parameters

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD

No postings for selected fiscal year

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD
Reval. ord. depr.				USD
Net book value				USD
Interest				USD
Down payments				USD

e.g. links to:

- PO, if applicable

Sample detail if transactions available for AMR

Transactions

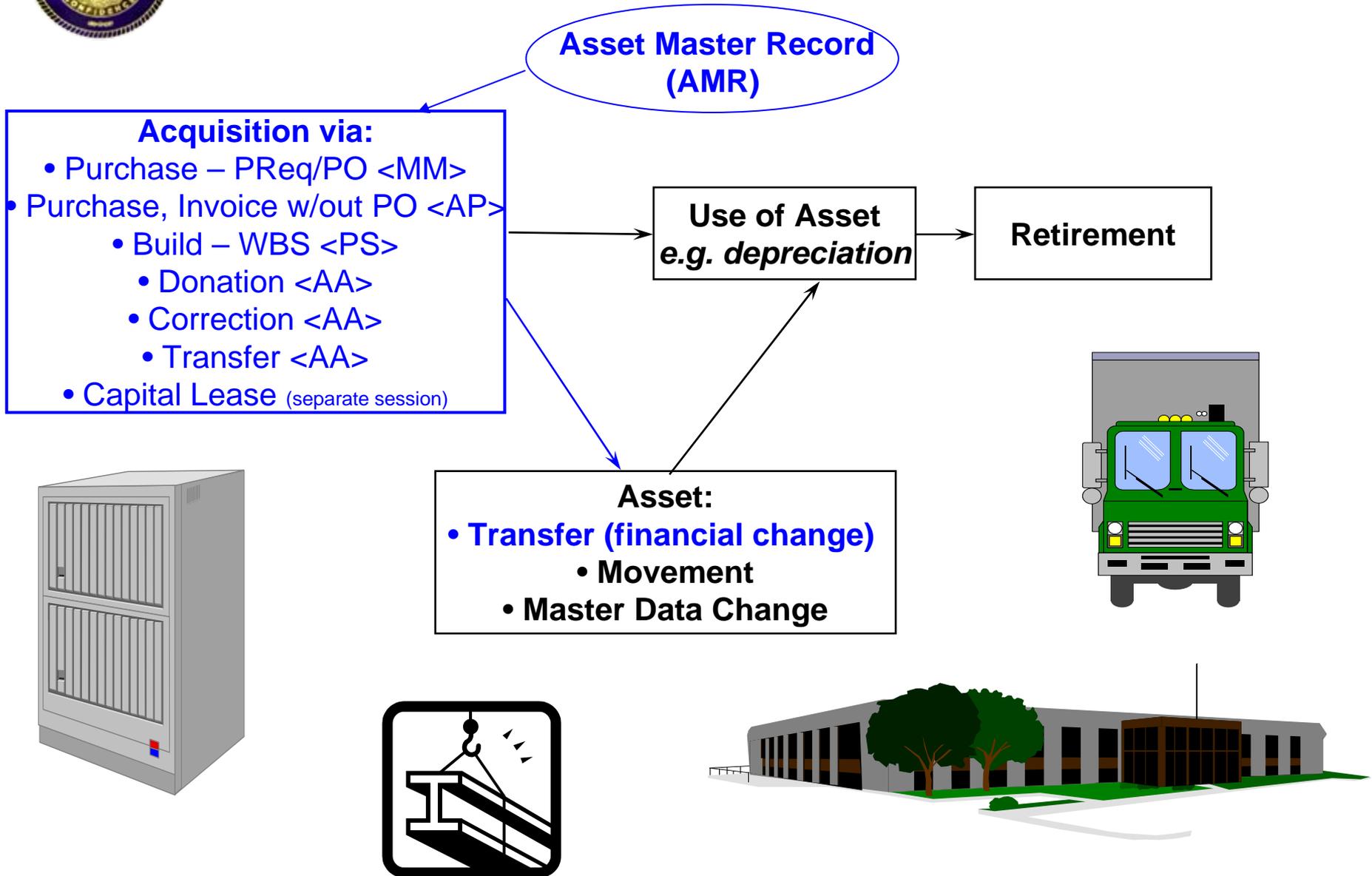
AsstVal date	Amount	TType	Transaction type name	Crcy
14.07.2008	100.00	100	External asset acquisition	USD



Asset Acquisition Transactions



Asset Financial Lifecycle





Acquisition Methods

- Purpose of this data element for reporting, analysis?

Protégé:	SLABS owned / insured:
Agency Transfer	Agency Transfer
Agency Manufactured	Agency Manufactured
Birth	--
Donation	Donation
Federal Surplus	--
Loan	Loan / Insured Lease
Original Purchase	Original Purchase
Seizure	Seizure
State Surplus	--

- Use 'Investment Reason' field on 'Allocations' tab
 - Additional values post go-live via Change Control process



Acquisition
via
MM Procurement
(i.e. PReq or PO)



Asset Acquisition: Purchased Items

- Three methods:
 1. Purchase via PReq / PO <MM>
 - Account Assignment 'A' <MM>
 2. Purchase, Invoice without PO <MM or AP>
 - Unique process to define an Asset purchase
 3. Purchase, PCard <AP>
 - Re - coding process to define an Asset purchase





Asset Acquisition: Purchase via PO

- Two processing paths in MM:
 - Purchase via PReq
 - Purchase via PO (without PReq)
- Will be examined in more detail during:

Workshop ID	Process Area	Date
LOG-MM-009	Purchase Requisitions – Assets	Oct 9 (Thur)



Asset Acquisition: Purchase – Capital Asset

For Capital Assets:

Account Assignment 'A' to define an Asset purchase:

- *Screen input fields for Asset detail*
- *Enables AMR update with capitalization date/values at time of GR or IR.*

- **Purchase Req:**
 - If unsure if Capital Asset use Account Assignment 'K' (Cost Center)
 - Always use a 'K' (even if you are sure that is a Capital Asset , don't use 'A' - must create or identify existing AMR to attach to PO)
- **Purchase Order:**
 - Approval process will include reviewing and updating for capital assets, if PReq:
 - is Account Assignment 'A' – ensure that appropriate Asset Class used for AMR.
 - should be for a Capital Asset, account assignment of PO must be changed to 'A' (asset) & AMR assigned (new AMR created or existing AMR).
- **Goods Receipt:**
 - Capital Assets valued at time of Goods Receipt
 - AMR record automatically updated with Capitalization Date, Depreciation Start Date, Acquisition value.
- **Invoice Receipt:**
 - Generally, no update to AMR
 - Exception is valuation change only if invoice amount difference is within tolerance limits.



Asset Acquisition: Purchase – LVA

For Low Value Assets:

AMR are created as 'shell' after Goods Receipt

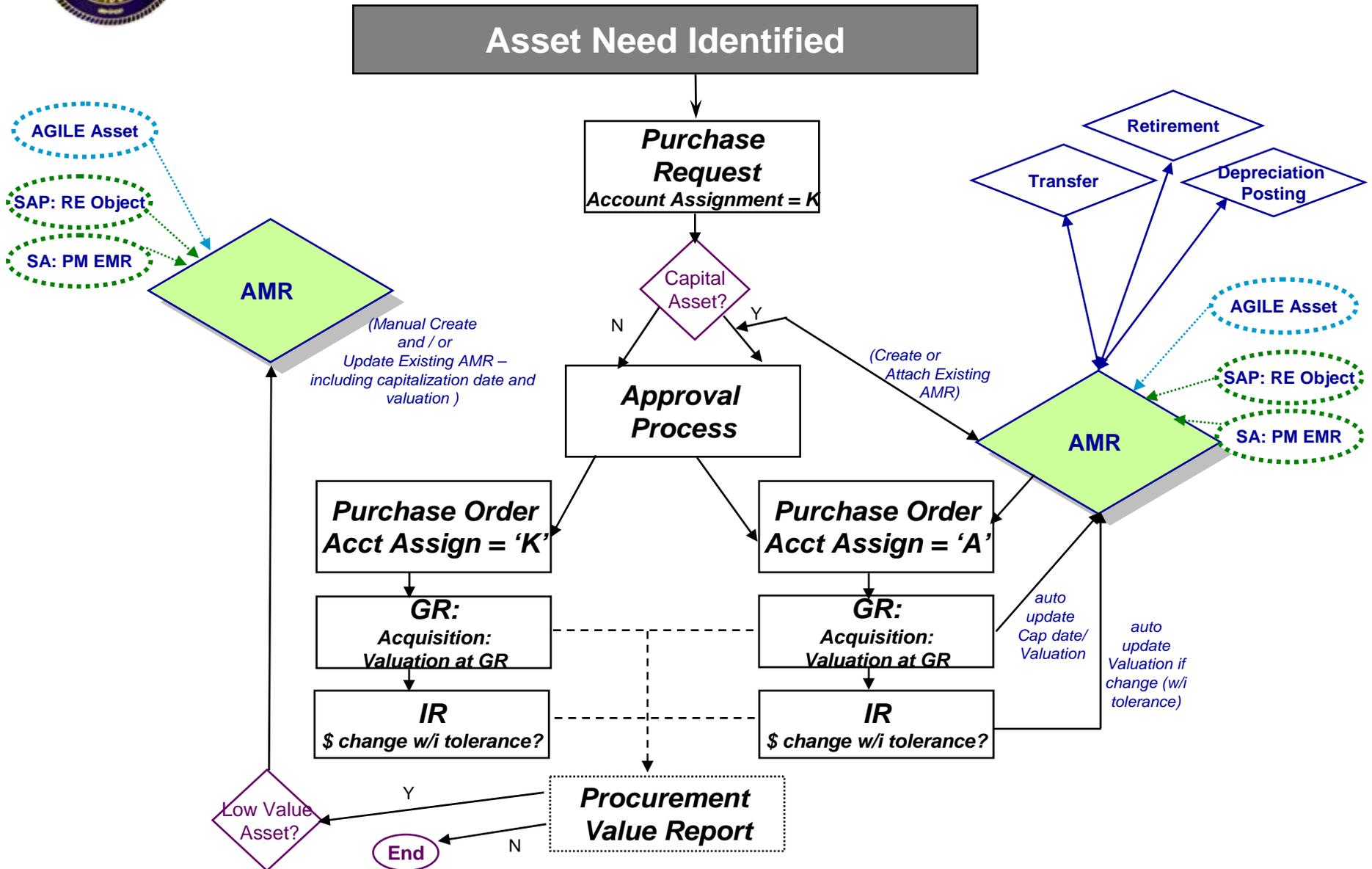
- not automatically updated during procurement process*

Procurement is via Account Assignment 'K' (Cost Center)

- Purchase Req:
 - use Account Assignment 'K'
- Purchase Order:
 - Approval process for purchase (Asset check for items close to the capital asset limits, closer evaluation re: should this be for capital or low value asset)
- Goods Receipt:
 - AMR not linked (i.e. no automatic update)
- Report on Purchased Items:
 - Review purchases for items meeting Low Value criteria (e.g. value, tracking requirements)
 - Create AMR 'shell' in appropriate LVA class – update including capitalization date and value
- Invoice Receipt:
 - AMR not linked (i.e. no automatic update)
- Report on Purchased Items:
 - If valuation change on invoice (which is within tolerance limits).
 - Manually adjust valuation on Existing AMR

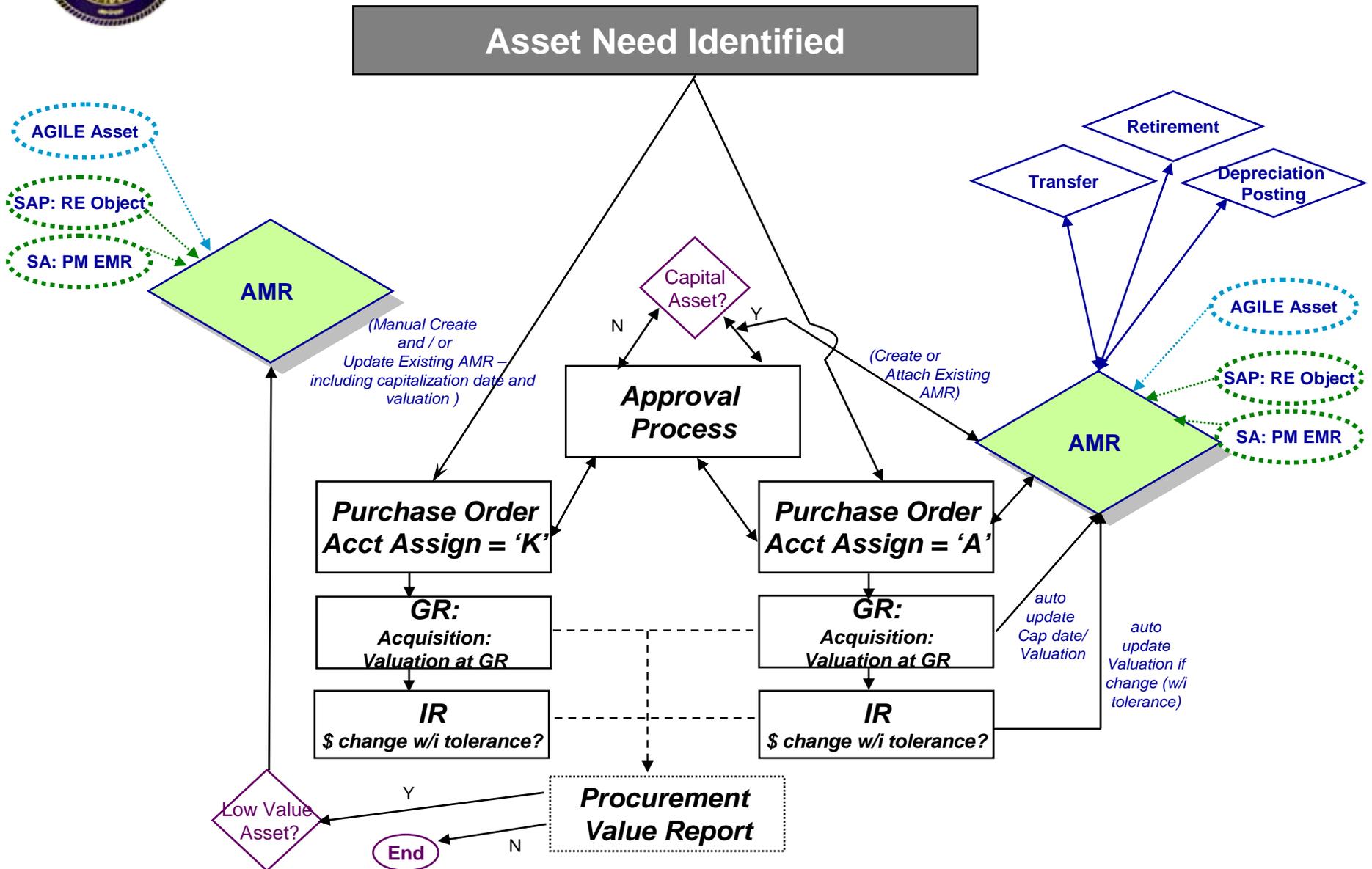


Asset Acquisition: Purchase - starting at Purchase Req.





Asset Acquisition: Purchase - starting at Purchase Order





Asset Acquisition: Purchase – PReq and/or PO

Conversion Considerations:

- Outstanding PReq's?
 - To be defined...
- Outstanding PO's:
 - Capital Assets will need to have an AMR attached
 - Consider 'cut-off' time to reduce conversion items?
 - Low Value Assets will need to follow process for create AMR after GR



Asset Acquisition: Purchase – PReq and/or PO

Reporting Requirements:

- Report for MM procurements:
 - Include ‘Select / Sort / List’ criteria to include: \$ range, GR /IR date, commodity code, PO# (details to be refined)
 - Used to identify LVA creation/update requirements
- Report for AA – LVA acquisition costs:
 - Include ‘Select / Sort / List’ criteria to include: \$ range, PO# , AMR #, asset class, acquisition date (details to be refined)
 - Used for LVA analysis
- *Consider report that merges detail from MM/AP/AA:*
 - *i.e. \$ range, GR /IR date, commodity code, PO# , AMR #, asset class, acquisition date (details to be refined)*
- *Other?*



Asset Acquisition: Purchase – PReq and/or PO

Development Requirements:

- Workflow for procurement approval?
 - *Investigate workflow or user exits to make the procurement process more streamlined (e.g. creation of AMR, use of 'commodity code' to alert this is an asset procurement, etc.)?*
- Upload program to create LVA asset master records?



Asset Acquisition: Purchase – PReq and/or PO

Training / Change Management Considerations:

- Asset Master Record identification and classification:
 - Need to identify the Asset Class correctly:
 - Many asset classes - need to select correct class (e.g. Capital Asset vs. LVA classes)
 - If incorrectly chosen - financial and corrective posting requirements
 - Assets that:
 - Meet Capital Asset criteria (e.g. movable equipment over \$5000) require procurement via asset assignment path
 - Must be 'fully valued' AMR records
 - Must be attached to PO
 - Do not meet Capital Asset criteria but must be tracked (e.g. movable equip. between \$1000-4999.99, and items of interest < \$1000 requiring tagging)
 - Will be manually created as LVA shells after Goods Receipt
 - Process to update AMR for additional info (e.g. serial number, inventory/tag number, tracking details, etc.)
 - New transactions, screens, reports



Asset Acquisition: Purchase – PReq and/or PO

Training / Change Management Considerations:

- Transaction processing:
 - Two Procurement Paths:
 - Capital Asset
 - Low Value Asset
 - Understanding processing impact and choosing correct Account Assignment
 - Linking correct AMR for Capital Asset procurement
 - Report review to determine LVA asset creation/update requirements
 - Monitoring, more frequently at time of go-live, re: correct coding and master record updates (i.e. in MM and AA modules)
 - New transactions, screens, reports



Asset Acquisition: Purchase – PReq and/or PO

Training / Change Management Considerations:

- *Reports, in MM and AA, for acquisition cost (in MM, also by commodity code)*
- *Timing and procedure for AMR / EMR linkage still under discussion*



Acquisition via AP Procurement *(i.e. Direct Purchase or PCard)*



Asset Acquisition: Purchase - Invoice without PO

- Two processing paths:
 - Invoice, without PO, Received <MM or AP>
 - PCard <AP>
- Will be examined in more detail during:

Workshop ID	Process Area	Date
FI-AP-002	AP Processing	Sept 17,18,23 (Wed, Thur, Tues)
FI-AP-006	Purchasing Cards – Financial Processing	Oct 30 (Thur)



Asset Acquisition: Purchase – Capital Asset

For Capital Assets:

Account Assignment using Posting Key '70: Debit Asset' to define an Asset purchase:

- Screen input fields for Asset detail
- Enables AMR update with capitalization date/values at time of GR or IR.

Invoice:

- Invoice without PO:
 - Additional step via 'sub-menu' to access screen detail which enables asset processing
 - AMR assigned (new AMR created or existing AMR).

PCard:

- Create PCard File
- Park PCard file
 - Items initially coded to default expense account
- Reviewed by Agency
 - If Capital Asset, must change accounting line (i.e. change posting key and attach AMR - either create one or assign existing AMR)
- Released for Posting



Asset Acquisition: Purchase – LVA

For Low Value Assets:

AMR are created as 'shell' after Goods Receipt
• *not automatically updated during payment process*

Invoice:

- Invoice without PO:
 - No AMR attached.

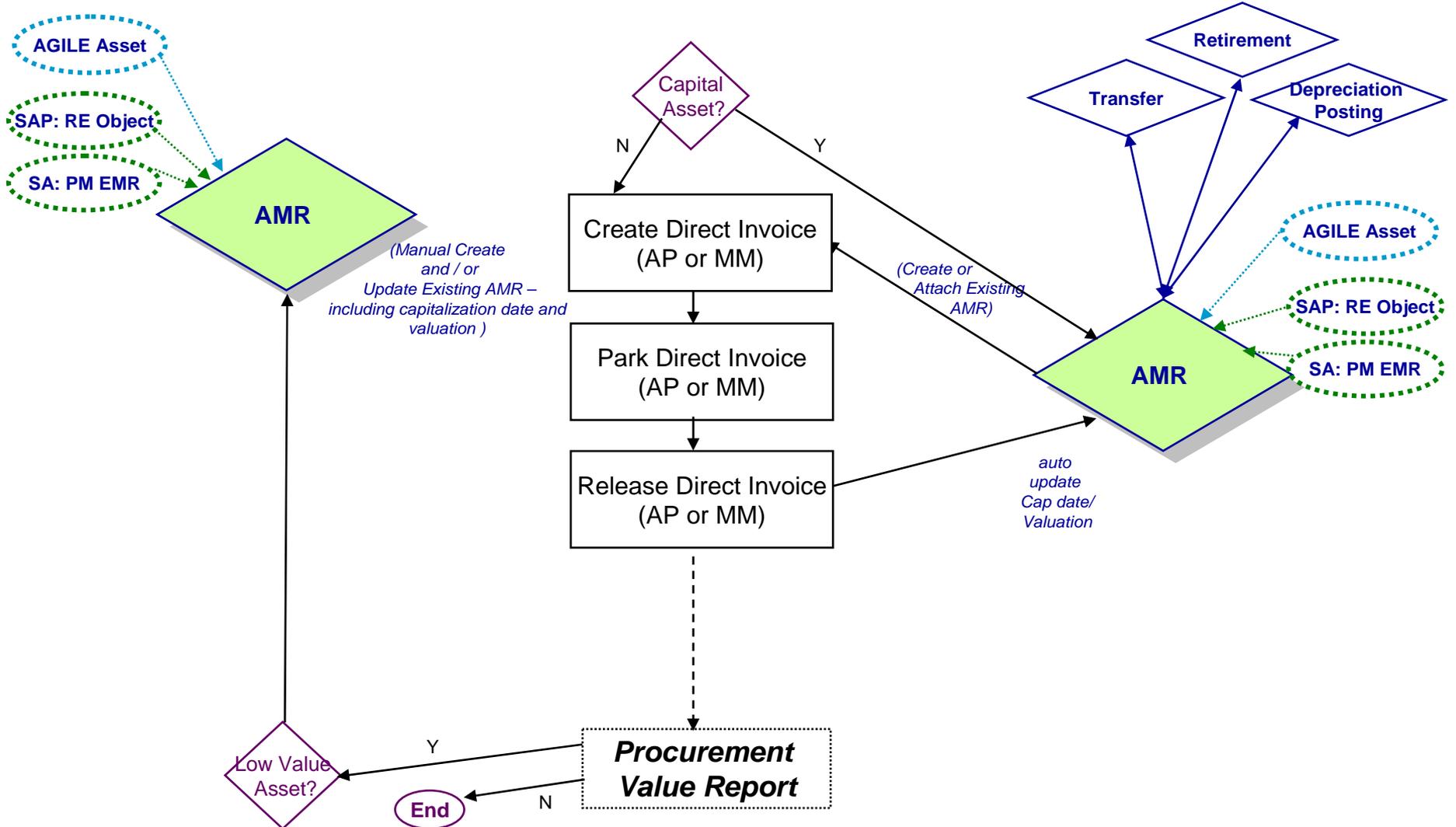
PCard:

- Create PCard File
- Park PCard file
 - Items initially coded to default expense account
- Reviewed by Agency
 - No AMR attached
- Released for Posting
- Report on Purchased Items:
 - Review purchases for items meeting Low Value criteria (e.g. value, tracking requirements)
 - Create AMR 'shell' in appropriate LVA class – update including capitalization date and value



Asset Acquisition: Purchase – Invoice without PO

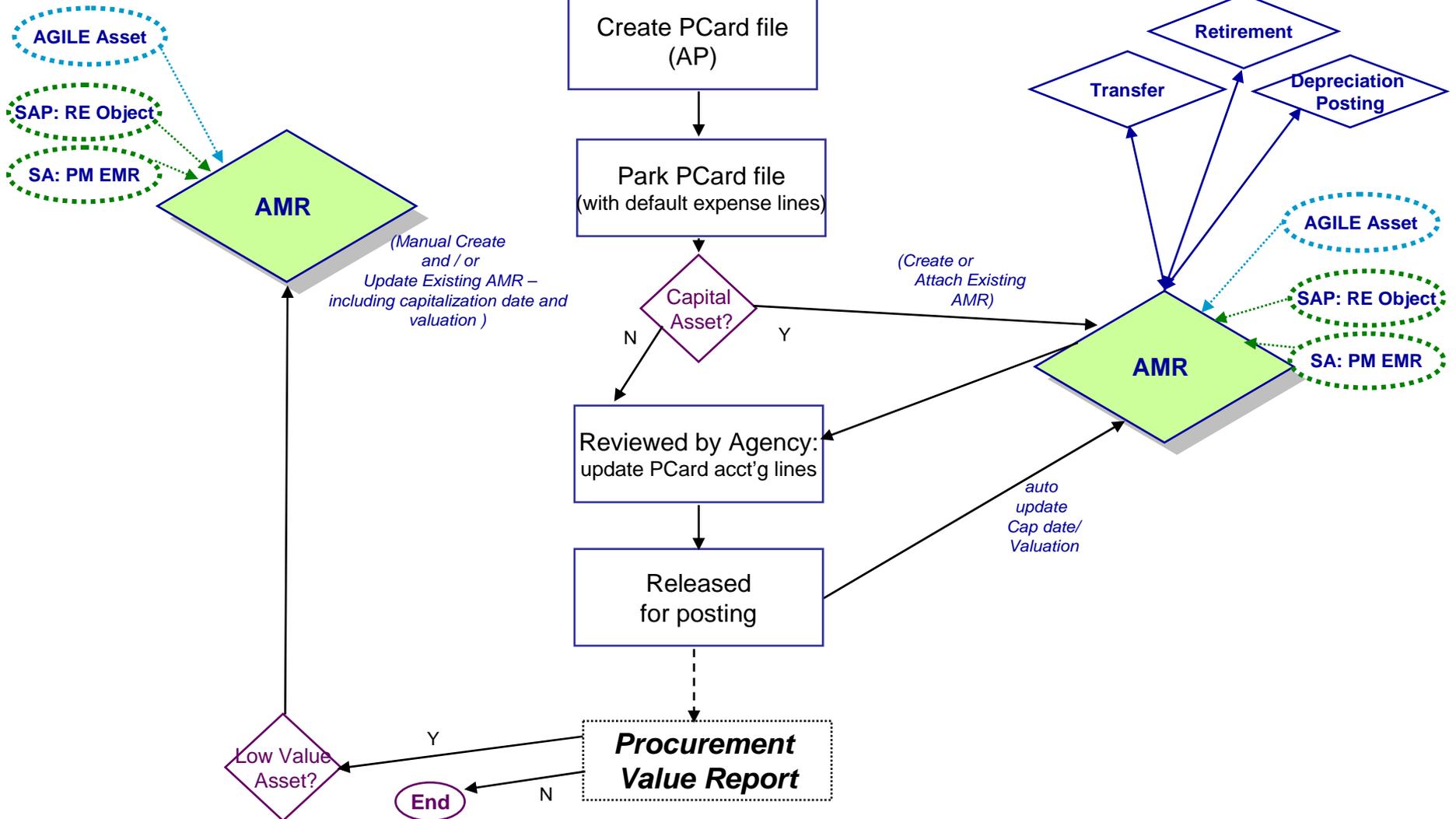
Asset Need Identified





Asset Acquisition: Purchase – PCard

Asset Need Identified





Asset Acquisition: Purchase - Invoice without PO / PCard

Conversion Considerations:

- AMR's will need to be attached to:
 - Outstanding *Invoices without PO or PCard* with Capital Asset related purchases will need to have an AMR attached
 - Consider a 'cut-off' time to reduce conversion items?
 - Low Value Assets will need to follow the process for LVA create after GR



Asset Acquisition: Purchase - Invoice without PO / PCard

Reporting Requirements:

- Report for AP procurements:
 - Include 'Select / Sort / List' criteria to include: \$ range, GR /IR date, commodity code, PO# (details to be refined)
 - Used to identify LVA creation/update requirements
- Report for AA – LVA acquisition costs:
 - Include 'Select / Sort / List' criteria to include: \$ range, PO# , AMR #, asset class, acquisition date (details to be refined)
 - Used for LVA analysis
- *Consider report that merges detail from MM/AP/AA:*
 - *i.e. \$ range, GR /IR date, commodity code, PO# , AMR #, asset class, acquisition date (details to be refined)*
- *Other?*



Asset Acquisition: Purchase – Invoice without PO / PCard

Training / Change Management Considerations:

- Asset Master Record identification and classification:
 - Need to identify the Asset Class correctly:
 - Many asset classes - need to select correct class (e.g. Capital Asset vs. LVA classes)
 - If incorrectly chosen - financial and corrective posting requirements
 - Assets that:
 - Meet Capital Asset criteria (e.g. movable equipment over \$5000) require procurement via asset assignment path
 - Must be 'fully valued' AMR records
 - Do not meet Capital Asset criteria but must be tracked (e.g. movable equip. between \$1000-4999.99, and items of interest < \$1000 requiring tagging)
 - Will be manually created as LVA shells after Goods Receipt
 - Process to update AMR for additional info (e.g. serial number, inventory/tag number, tracking details, etc.)
 - New transactions, screens, reports



Asset Acquisition: Purchase – Invoice without PO / PCard

Training / Change Management Considerations:

- Transaction processing:
 - Two Procurement Paths:
 - Capital Asset
 - Low Value Asset
 - Understanding processing impact and choosing correct Account Assignment
 - Invoice posting process for assets is different in 'look and feel' from the standard invoice posting process
 - PCard process for assets will require a variance on the review and edit process (e.g. change posting key, add AMR)
 - Linking correct AMR for Capital Asset procurement
 - Report review to determine LVA asset creation/update requirements
 - Monitoring, more frequently at time of go-live, re: correct coding and master record updates (i.e. in MM and AA modules)
 - New transactions, screens, reports



Asset Acquisition: Purchase – Invoice without PO / PCard

Training / Change Management Considerations:

■ *Considerations*

- *Purchase - without PO or PCard, for capital assets should be an infrequent occurrence, how many users need to be trained on this?*
 - *How often will users bypass the asset posting and just process as an expense item?*
- *How often are low value assets purchased without PO or using PCard?*
- *Timing and procedure for AMR / EMR linkage still under discussion*



Asset Acquisition

Recommendation:

- Policy for:
 - All capital asset purchases should require a Purchase Order
 - If Invoice received without PO, then a PO must be created retroactively and the procurement process followed
 - > Provides, albeit retroactively, SAP best practice of procurement 'matching' process for item ordered to invoice received
 - PCards are not be used to purchase capital assets.
 - **Handling of Low value assets purchases?**
- Periodic review of Direct Invoice/PCard purchases to ensure that Asset Policy is being followed
- Periodic review of AA items to ensure that coding is being made to correct asset class (e.g. particularly Capital vs. LVA classes).



Acquisition via PS Project



AA: Asset Financial Life Cycle

Acquisition via PS project:

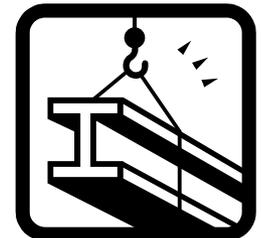
- Build - new project
- Build - add value to Existing Asset (project completed)
- Build - add value to Existing Asset (project partially completed and in use, balance still under construction)
- How often will Projects be used to build items that considered LVAs?
 - What type of LVA are built (e.g. building?), other?



Asset Acquisition: Build

- Multiple Step Process:
 - As relevant: Costs collected in WBS
 - Each month end: Values in WBS moved at month end to AuC asset master records (i.e. WBS to AuC settlement)
 - Project completion: Values in AuC moved to final AMR(s)
 - May be some situations where project will be partially finished and put into service while construction continues?
- Will be examined in more detail during:

Workshop ID	Process Area	Date
FI-PS-009	Capital Projects – Periodic Processing	Nov 12-13 (Wed -Thur)





Linkage to PS (i.e. WBS-AuC-AMR)

- **How do assets need to be linked to SAP-PS?**
 - How will costs be allocated to WBS for settlement to AuC(s)?
 - How will settlement of AuC to final AMR be determined
 - If project complete
 - If project partially complete and ready for use, while balance of project is ongoing

- **Handling of values if, during construction, it is determined that item does not meet 'asset' criteria (e.g. costs)?**

- **Are 'Low Value Assets' constructed?**
 - Examples?
 - Volume & Frequency?



Asset Acquisition: Build

PS Settlement: WBS to AuC

- monthly until complete
- set capitalization date on AMR
- FI posting:
cr. 'Expense Offset'
dr. AuC (WIP)

WBS Element(s)

- material	\$\$
- services	\$\$
- architect fee	\$\$
- overhead	\$\$
MONTH 1	\$25k
WBSoffset	(25)

- overhead	\$\$
MONTH 2	\$15k
WBS offset	(15)

AuC Master Record

\$ 25 k	Month 1
15	Month 2
40	Month 3
<hr/>	
\$ 80	AuC Total
(80)	Transfer to AMR
\$ 0	After AuC settled

Settlement: AuC to AMR

- generally one time (at project completion)
- set capitalization date on AMR
- set deactivation date on AuC
- FI posting:
cr. AuC (WIP)
dr. APC (for AMR)

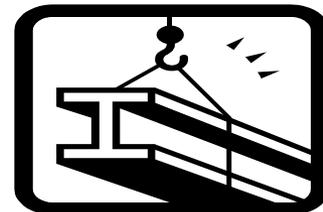
Final AMR

\$ 80	Asset Total
-------	-------------



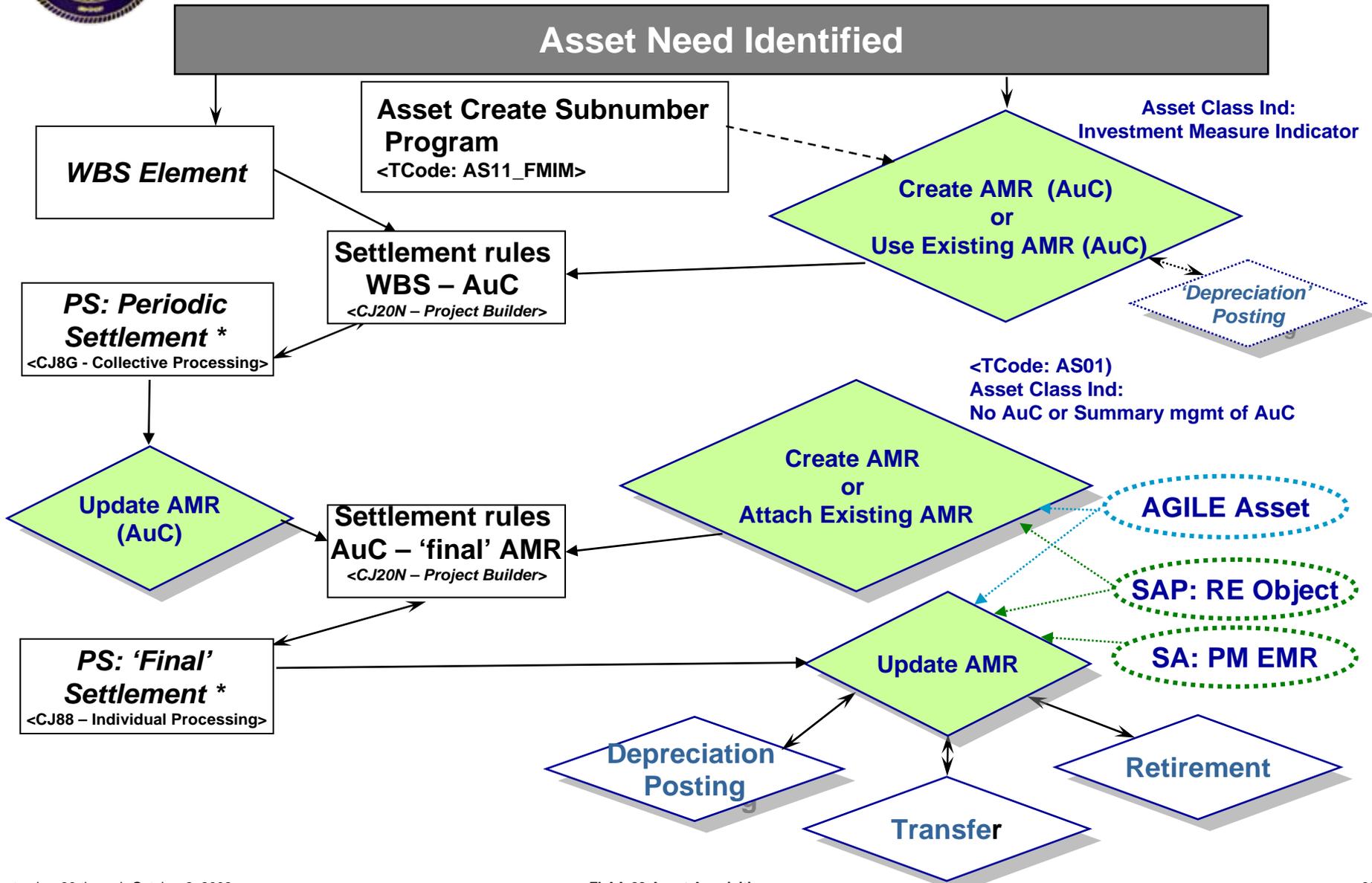
Asset Acquisition: Build

- Project costs collected in WBS <PS>
- WBS to AuC settlement <PS>
 - Must attach AMR shell(s) to Settlement Rules
 - AMR subnumbers will be used for funding distinction
 - Enables AMR update with capitalization date/values at time of settlement
 - Periodic (e.g. monthly) settlement of values from WBS to AuC
- AuC to AMR settlement <PS or AA>
 - Must attach final AMR shell(s)/existing AMR to Settlement Rules
 - AMR subnumbers will be used for funding distinction
 - Can be done when initial AuC shell created or immediately prior to AuC to AMR settlement
 - Enables AMR update with capitalization date/values at time of settlement
 - Generally, settlement done when asset is deemed complete
 - May be variations on settlement processing if asset is partially completed and put into service prior to 'final' completion





Asset Acquisition: Build





AMR – Asset Value Display (Sample)

Asset Explorer

Asset 0008-2/0000
 Depreciation Areas
 01 Book depreciation
 50 Derived area

Company Code: 0008 IDES US INC New GL 8
 Asset: 2 0
 Fiscal year: 2008

Planned values | Posted values | Comparisons | Parameters

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD

No postings for selected fiscal year

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD
Reval. ord. depr.				USD
Net book value				USD
Interest				USD
Down payments				USD

Sample detail if transactions available for AMR

Transactions

AsstVal date	Amount	TType	Transaction type name	Crcy
14.07.2008	100.00	100	External asset acquisition	USD



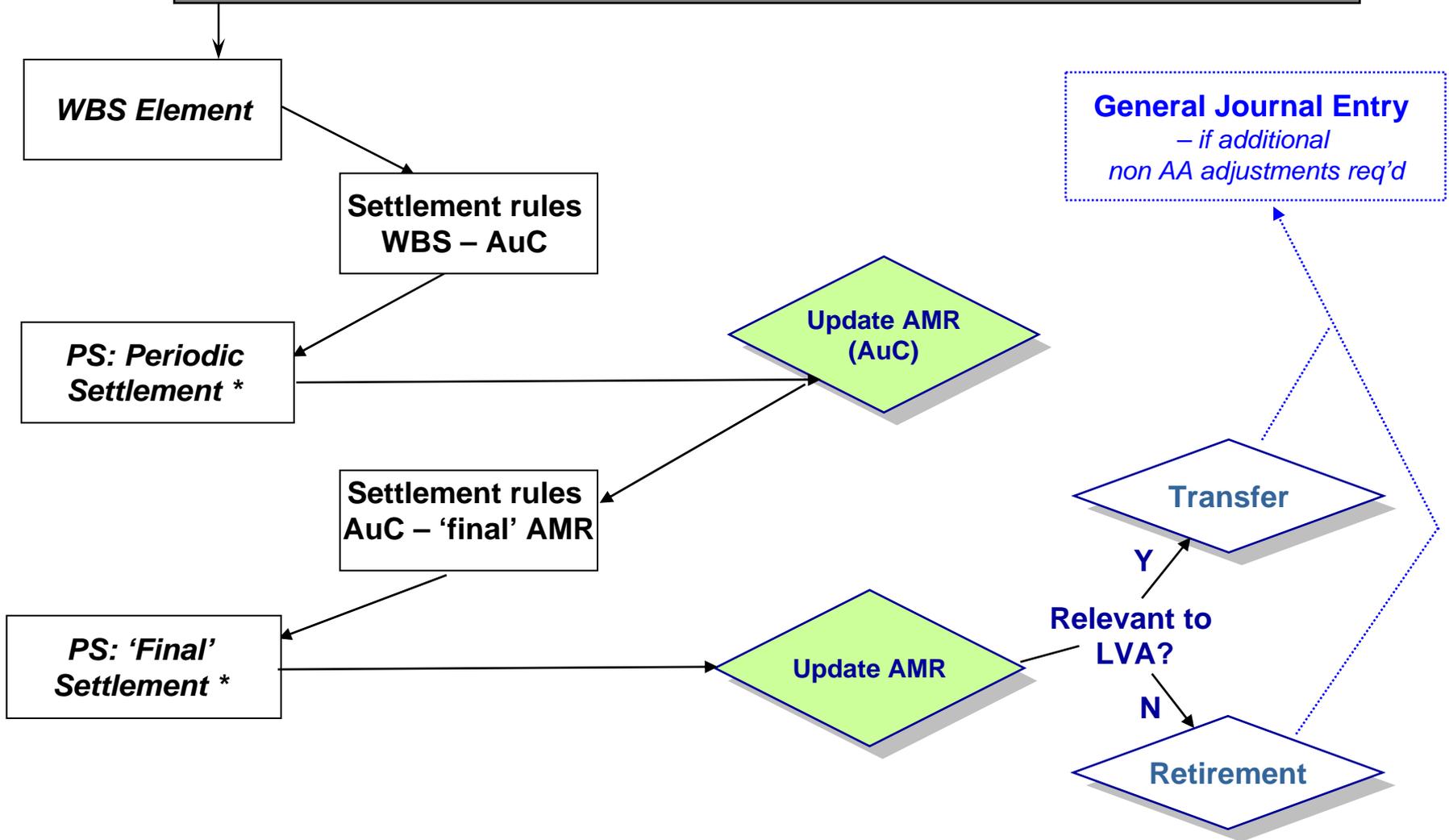
AA: Asset Financial Life Cycle

- During construction – AuC is determined to not be a Capital Asset:
 - What causes situation like this?
 - Volume of such situations per year?



Asset Acquisition: AuC and/or AMR no longer applicable

Not relevant to Capital Asset





AMR – Asset Value Display (Sample)

Asset Explorer

Asset 0008-2/0000

Depreciation Areas

- 01 Book depreciation
- 50 Derived area

Company Code: 0008 IDES US INC New GL 8

Asset: 2 0

Fiscal year: 2008

Planned values | Posted values | Comparisons | Parameters

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD

No postings for selected fiscal year

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD
Reval. ord. depr.				USD
Net book value				USD
Interest				USD
Down payments				USD

Sample detail if transactions available for AMR

Transactions

AsstVal date	Amount	TType	Transaction type name	Crcy
14.07.2008	100.00	100	External asset acquisition	USD



Asset Acquisition: Build

Conversion Considerations:

■ Outstanding Projects for:

- Capital Assets will need to have AMR(s) and settlement rules attached:
 - WBS and AuC phase
- Low Value Assets:
 - how to create and value assets needs further discussion
 - Initial discussions indicate that this is a very low volume occurrence



Asset Acquisition: Build

Reporting Requirements:

- ?



Asset Acquisition: Build

Training / Change Management Considerations:

- Asset Master Record identification and classification:
 - Need to identify the Asset Class correctly:
 - Many asset classes - need to select correct class
 - If incorrectly chosen - financial and corrective posting requirements
 - May need to use multiple asset classes for a project (e.g. infrastructure may be classified at a lower level such as roadways, bridges, etc.)
 - Assets that:
 - Meet Capital Asset criteria (e.g. movable equipment over \$5000) require procurement via asset assignment path
 - Must be 'fully valued' AMR records
 - Do not meet Capital Asset criteria but must be tracked (e.g. movable equip. between \$1000-4999.99, and items of interest < \$1000 requiring tagging)
 - Will be manually created as LVA shells after Goods Receipt
 - Constructed assets will have unique AMR's during:
 - Construction phase (i.e. AuC)
AuC's can be 'automatically' created but will likely need edits for additional data
 - Finished/In Service phase
Final AMR's must be created manually
 - Process to update AMR for additional info (e.g. serial number, inventory/tag number, tracking details, etc.)
 - Subnumber assets become very important – are used for funding distinction.
 - New transactions, screens, reports



Asset Acquisition: Build

Training / Change Management Considerations:

- Transaction processing:
 - Two Procurement Paths:
 - Capital Asset
 - Low Value Asset
 - Need to ensure that users post project relevant procurement items to WBS not to an asset or expense
 - Understanding processing impact and choosing correct Account Assignment
 - Requires specific processing flow to ensure financial postings are correct
 - e.g. WBS cost collection, periodic settlement to asset AuC(s), settlement to final AMR(s)
 - Linking correct AMR for Capital Asset procurement
 - Limited number of individuals who will do Project to Asset processing?
 - Report review to determine LVA asset creation/update requirements
 - Monitoring, more frequently at time of go-live, re: correct coding and master record updates (i.e. in MM and AA modules)
 - New transactions, screens, reports



Asset Acquisition: Build

Training / Change Management Considerations:

- *Considerations*
 - *Timing and procedure for AMR / EMR linkage still under discussion*



Acquisition via AA Transactions

(correction, non-cash acquisition,
subsequent acquisitions, value
adjustment, transfers)

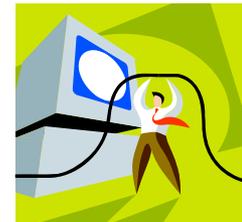


Acquisition
via
AA Transactions:
Donation / Correction



Asset Acquisition: Donation or Correction

- Asset not in Asset Accounting database:
 - External Acquisition with Offsetting Entry
 - Correction of current year acquisition posting to non AMR record (e.g. expense account)
 - Addition of non-cash current year acquisition to asset database (e.g. donation)
 - Sets capitalization date for asset in the AMR and updates APC values
 - Can create unique 'transaction types' to identify the type addition (e.g. Donation, Inventory Correction, Seizure, etc.)
 - Post Capitalization
 - Correction of prior year acquisition posting to non AMR record (e.g. expense account)
 - Addition of non-cash prior year acquisition to asset database (e.g. donation)
 - Automatic 'catch-up' of accumulated depreciation
 - Can create unique 'transaction types' to identify the type addition (e.g. Donation, Inventory Correction, Seizure, etc.)
 - Must attach AMR (either new AMR shell created, use existing AMR shell or AMR record) at time of transaction initiation.
 - *For prior year assets must use 'post capitalization' transaction/indicator to enable prior year asset capitalization date*





AA: Asset Financial Life Cycle

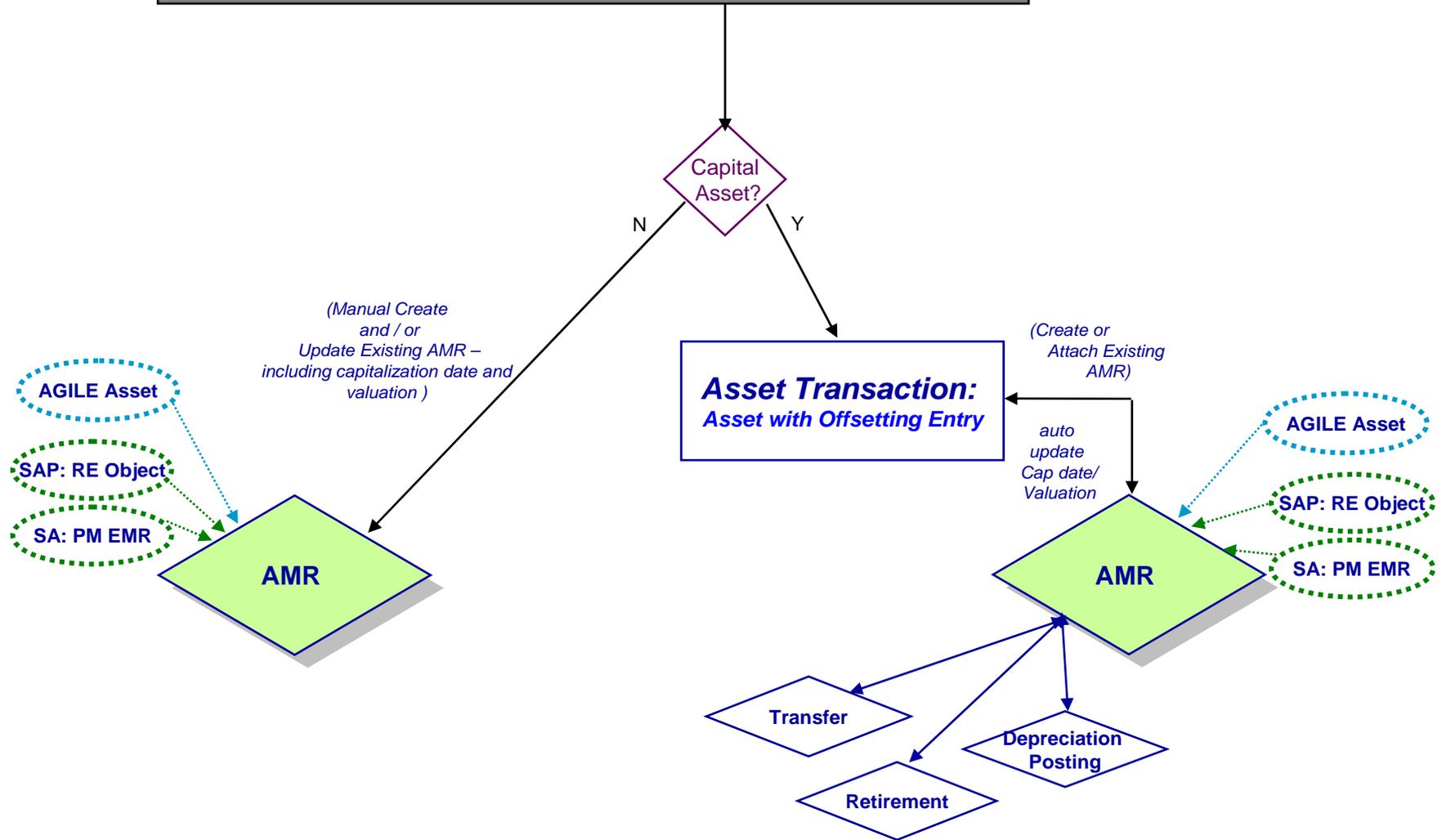
Acquisition for (Current or Prior Year addition) via:

- Donation or Correction
 - What causes situation like this?
 - Art, Bldg, land, infrastructure, vehicles from federal programs, livestock, computer equip.
 - Volume of such situations per year?
 - Bldg / land / infrastructure - infrequent, others infrequent but in batches
- Donation - add value to Existing Asset
 - What causes situation like this (e.g. from subdivision developer, from non-State government, others?)
 - Volume of such situations per year?



Asset Acquisition: Donation or Correction (not in AA database – current yr. acq.)

Asset – Item Donated or Correction (current year)





Asset Acquisition: Donation or Correction (not in AA database – current yr. acq.)

Enter Asset Transaction: Acquis. w/Autom. Offsetting Entry

Line items Change company code Multiple assets

Company Code: OEM Company, USA, Inc

Existing asset laptop for wbs 2

New asset

Description:

Asset Class:

Cost Center:

Cost Center:

Transaction data | Additional details | Note

Document Date	<input type="text" value="06.09.2004"/>
Posting Date	<input type="text" value="11.09.2004"/>
Asset value date	<input type="text" value="02.09.2004"/>
Amount posted	<input type="text" value="10.000,00"/> <input type="text" value="USD"/>
Quantity	<input type="text"/>
Text	<input type="text" value="informative text here"/>

Transaction data | Additional details | Note

Special specif. for document

Posting Period	<input type="text"/>
Document Type	<input type="text"/>
Offsetting acct no.	<input type="text"/>

Special specif. for transaction

Transaction Type	<input type="text"/>
Trading Partner	<input type="text"/>

Additional info on document

Reference	<input type="text" value="REF DOC #?"/>
Allocation	<input type="text" value="for sort criteria"/>



AMR – Asset Value Display (Sample)

Asset Explorer

Asset 0008-2/0000
 Depreciation Areas
 01 Book depreciation
 50 Derived area

Company Code: 0008 IDES US INC New GL 8
 Asset: 2 0
 Fiscal year: 2008

Planned values | Posted values | Comparisons | Parameters

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD

No postings for selected fiscal year

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD
Reval. ord. depr.				USD
Net book value				USD
Interest				USD
Down payments				USD

Sample detail if transactions available for AMR

Transactions

AsstVal date	Amount	TType	Transaction type name	Crcy
14.07.2008	100.00	100	External asset acquisition	USD



Asset Acquisition: Donation or Correction (not in AA database – prior yr. acq.)

Enter Asset Transaction: Post-Capitalization

Line items Change company code Multiple assets

Company Code: OEM Company, USA, Inc

Existing asset

New asset

Description:

Asset Class:

Cost Center:

Transaction data | Additional details | Note

Document Date	<input type="text" value="06.09.2004"/>
Posting Date	<input type="text" value="11.09.2004"/>
Orig. val. date	<input type="text" value="02.09.2004"/>
Amount posted	<input type="text" value="10000"/> USD
Quantity	<input type="text"/>
Text	<input type="text" value="informative text here"/>

Transaction data | Additional details | Note

Special specif. for document

Posting Period:

Document Type:

Offsetting acct no.:

Special specif. for transaction

Transaction Type:

Additional info on document

Reference:

Allocation:



AMR – Asset Value Display (Sample)

Asset Explorer

Asset 0008-2/0000

Depreciation Areas

- 01 Book depreciation
- 50 Derived area

Company Code: 0008 IDES US INC New GL 8

Asset: 2 0

Fiscal year: 2008

Planned values | Posted values | Comparisons | Parameters

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD

No postings for selected fiscal year

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD
Reval. ord. depr.				USD
Net book value				USD
Interest				USD
Down payments				USD

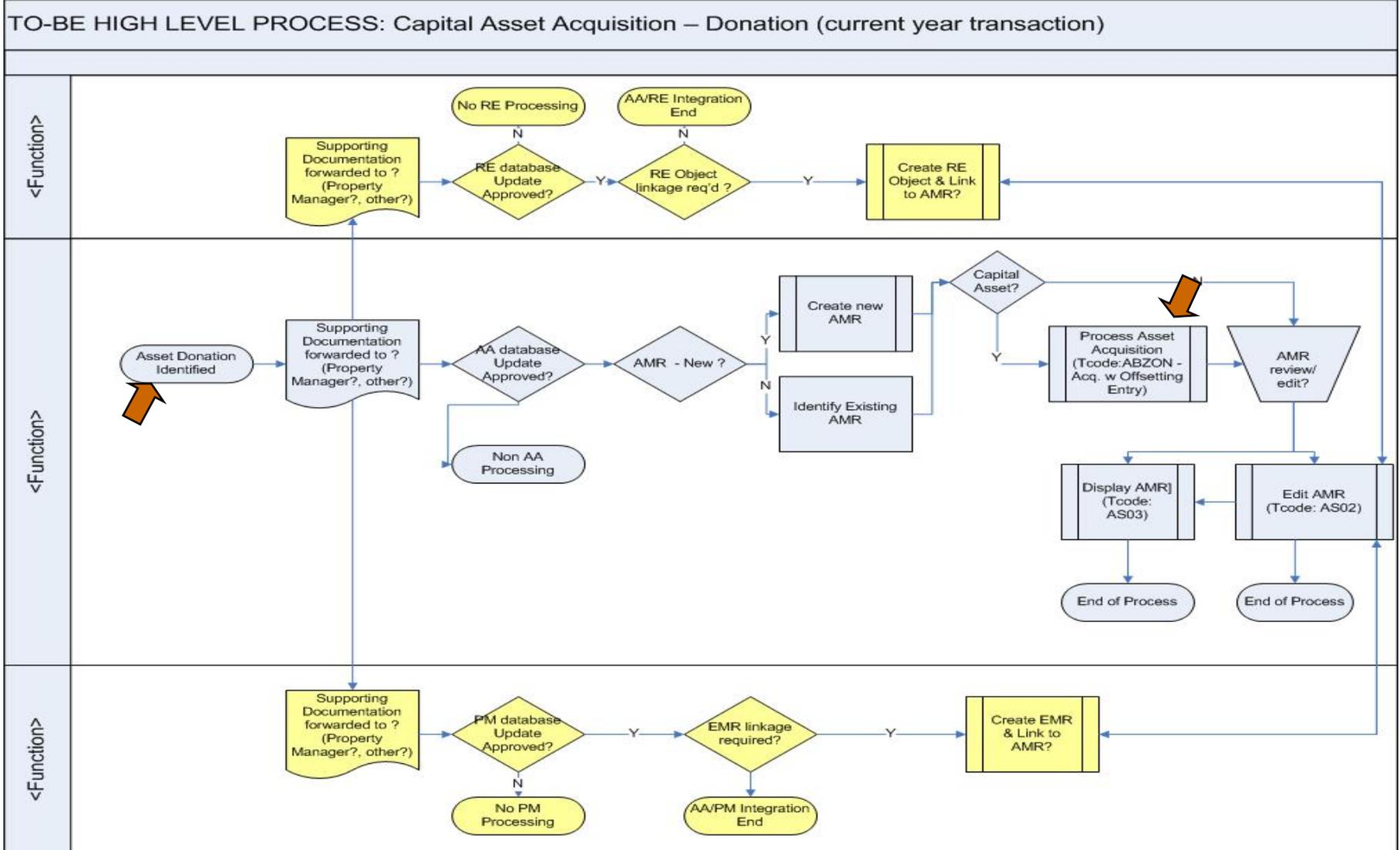
Sample detail if transactions available for AMR

Transactions

AsstVal date	Amount	TType	Transaction type name	Crcy
14.07.2008	100.00	100	External asset acquisition	USD

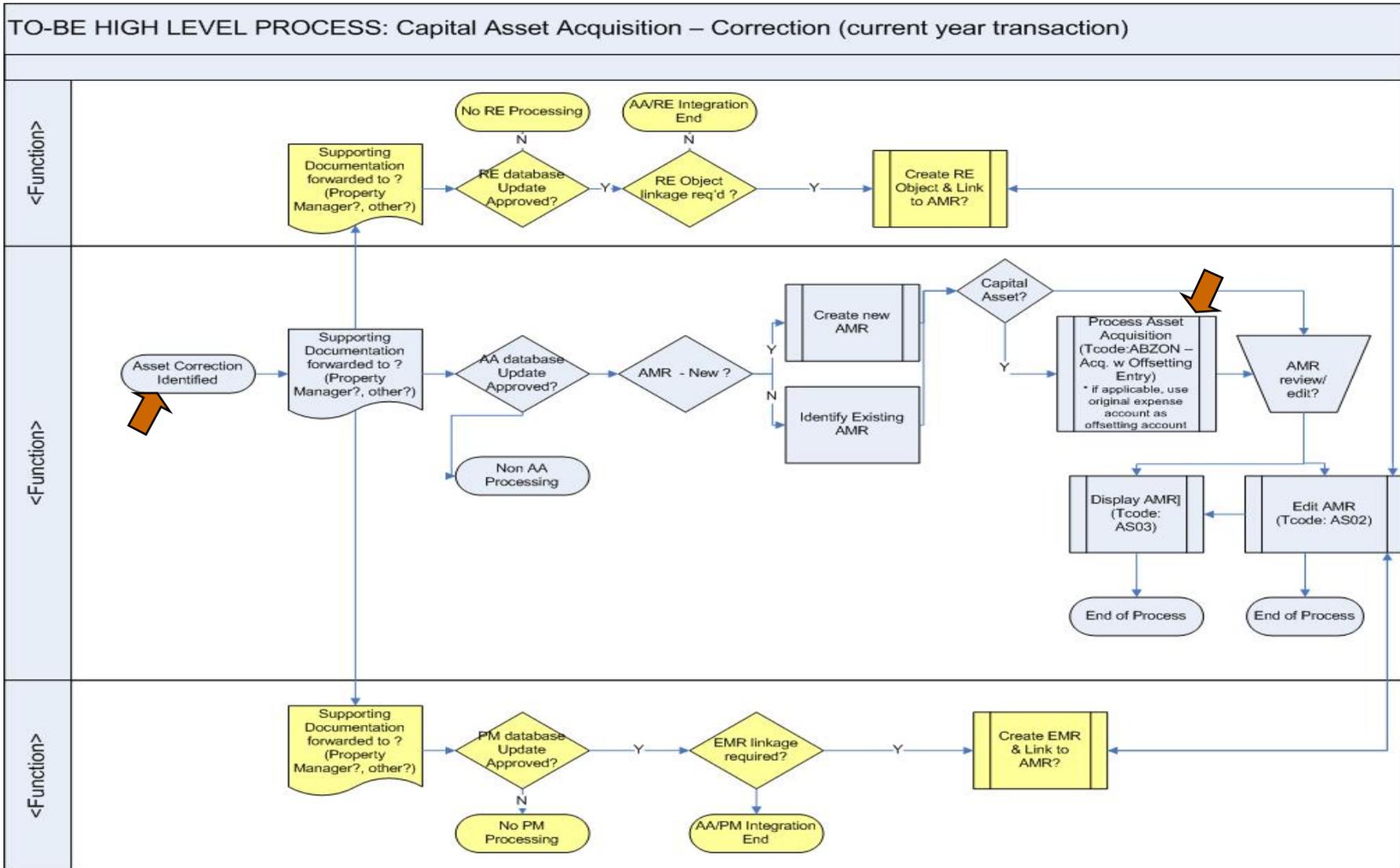


Asset Acquisition: Donation (not in AA database – current yr. acq.)



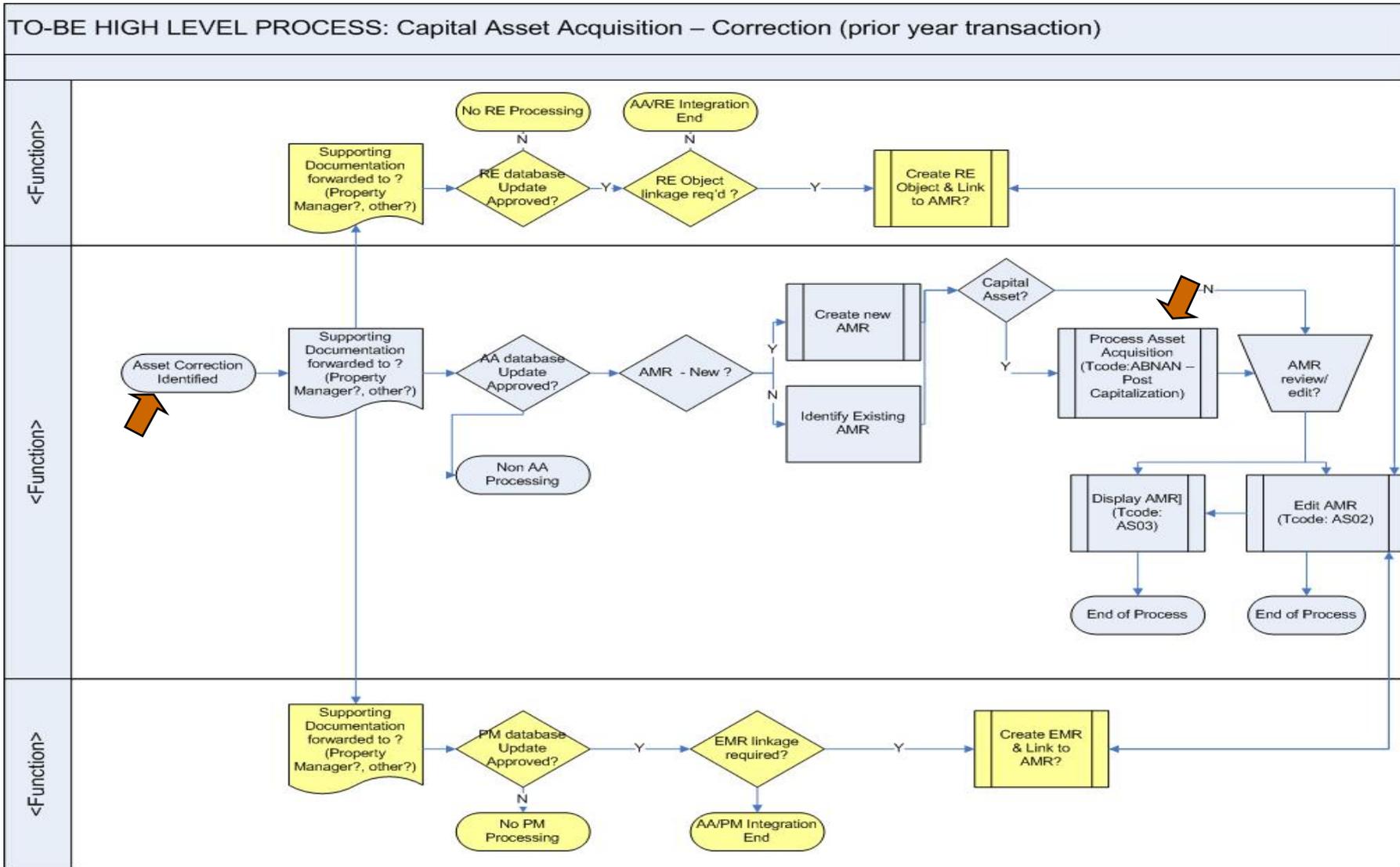


Asset Acquisition: Correction (not in AA database – current yr. acq.)





Asset Acquisition: Correction (not in AA database – prior yr. acq.)





Asset Acquisition: Donation or Correction (current or prior year)

Conversion Considerations:

- Not applicable



Asset Acquisition: Donation or Correction (current or prior year)

Reporting Requirements:

- ?



Asset Acquisition: Donation or Correction (current or prior year)

Training / Change Management Considerations:

- Asset Master Record identification and classification:
 - Need to identify the Asset Class correctly:
 - Many asset classes - need to select correct class (e.g. Capital Asset vs. LVA classes)
 - If incorrectly chosen - financial and corrective posting requirements
 - Assets that:
 - Meet Capital Asset criteria (e.g. movable equipment over \$5000) require procurement via asset assignment path
 - Must be 'fully valued' AMR records
 - Do not meet Capital Asset criteria but must be tracked (e.g. movable equip. between \$1000-4999.99, and items of interest < \$1000 requiring tagging)
 - Will be manually created as LVA shells after Goods Receipt
 - Process to update AMR for additional info (e.g. serial number, inventory/tag number, tracking details, etc.)
 - New transactions, screens, reports



Asset Acquisition: Donation or Correction (current or prior year)

Training / Change Management Considerations:

- Transaction processing:
 - Two Procurement Paths:
 - Capital Asset
 - Need to understand ‘offsetting’ account posting impacts
 - Low Value Asset
 - No transaction processing required
 - Understanding processing impact and choosing correct processing path:
 - Can have significant financial impact thus recommend limited access to these transactions
 - Linking correct AMR for Capital Asset procurement
 - Report review to determine LVA asset creation/update requirements
 - Monitoring, more frequently at time of go-live, re: correct coding and master record updates (i.e. in MM and AA modules)
 - New transactions, screens, reports



Asset Acquisition: Donation or Correction (current or prior year)

Training / Change Management Considerations:

- *Considerations*
 - *Volume/frequency of assets acquired via donation:*
 - *Capital Assets?*
 - *Low Value Assets?*
 - *Volume/frequency of assets corrections with current year acquisition:*
 - *Capital Assets?*
 - *Low Value Assets?*
 - *Volume/frequency of assets corrections with prior year acquisition:*
 - *Capital Assets?*
 - *Low Value Assets?*
 - *Timing and procedure for AMR / EMR linkage still under discussion*



Acquisition
via
AA Transactions

Subsequent Acquisitions



Subsequent Valuation: Additional Values

Training / Change Management Considerations:

- *Considerations*
 - *Volume/frequency of value additions:*
 - *Capital Assets?*
 - *Low Value Assets?*



AS IS - Depreciation Calculation – Value added to Original Asset

- Protégé Assets:
 - Upgrades will be depreciated only if the upgrade is over \$5,000. Protégé will add the upgrade to the depreciable basis and depreciation over the remaining life of the asset.
 - For upgrades under \$5000, the depreciation calculations will ignore upgrades and decreases, and use only the main asset's original acquisition cost.

- Review handling of the following scenarios:

– Item: \$ 1000, Upgrade: \$5001	Current Value \$:	6001
– Item: \$ 1000, Upgrade: \$1000		2000
– Item: \$ 5001, Upgrade: \$1000		6001
– Item: \$ 5001, Upgrade: \$5000		10001
– Item: \$10000, Decrease: \$4999		5001
– Item: \$10000, Decrease: \$5001		4999

- Confirm fields used in Protégé for this?



AS IS - Depreciation Calculation – Value added to Original Asset

- SLABS / Other Systems?: Real Property (depreciable):
 - Building Improvements – depreciation starts over for addition for 40 years.
 - Depreciable Land improvements
 - Major Repairs do not affect the depreciation schedule of the building or depreciable land improvement.

- How is depreciation handled for additional value?
 - Major Repair (generally repairs are not a capital asset)
 - Improvement over \$100,000 threshold
 - Improvement less than \$100,000 threshold



Subsequent Valuation: Additional Values

Multiple methods of handling Capital Asset:

Scenario: Original Capital Asset = \$1M, Additional Value = \$ 200K

1. ADD VALUE TO EXISTING ASSET MASTER RECORD:

- New AMR Valuation = \$1.2 M, depreciation calculation increased by amount of additional value
 - *Note: depreciation parameters cannot be changed without impacting depreciation calculation*
- AMR limitations: cannot track details of subsequent acquisition independently (e.g. cannot have multiple capitalization dates, investment reasons, sub categories, etc. on an asset), however, the transactional detail is maintained independently for each posting.

2. CREATE SUB-NUMBER ASSET RECORD (SAME ASSET CLASS only):

- Original asset master record not changed
- New Asset Master Record With Unique Depreciation Rules Created
- Can 'Roll-up' Value Of Initial And Sub-number Asset Master Record

3. CREATE NEW ASSET MASTER RECORD (SAME or DIFFERENT ASSET CLASS):

- Original asset master record not changed
- New asset master record with unique depreciation rules created
- Original asset and new asset do not have an automatic linkage (option to use 'super-numbering')





Subsequent Valuation: Additional Values

Multiple methods of handling Low Value Asset:

Scenario: Original Low Value Asset = \$1 K, Additional Value = \$ 2 K

1. ADD VALUE TO EXISTING ASSET MASTER RECORD:

- Development item -- additional valuation field (similar to Protégé), will this work for SLAB assets?
 - Two value fields (to be created?): Original valuation, Current valuation
 - Two date fields (to be created?): Original acquisition, Current acquisition
- AMR limitations: cannot track details of subsequent acquisition independently (e.g. cannot have multiple capitalization dates, investment reasons, sub categories, etc. on an asset), however, the transactional detail is maintained independently for each posting.

2. CREATE SUB-NUMBER ASSET RECORD (SAME ASSET CLASS only):

- Original asset master record not changed
- New Asset Master Record Created

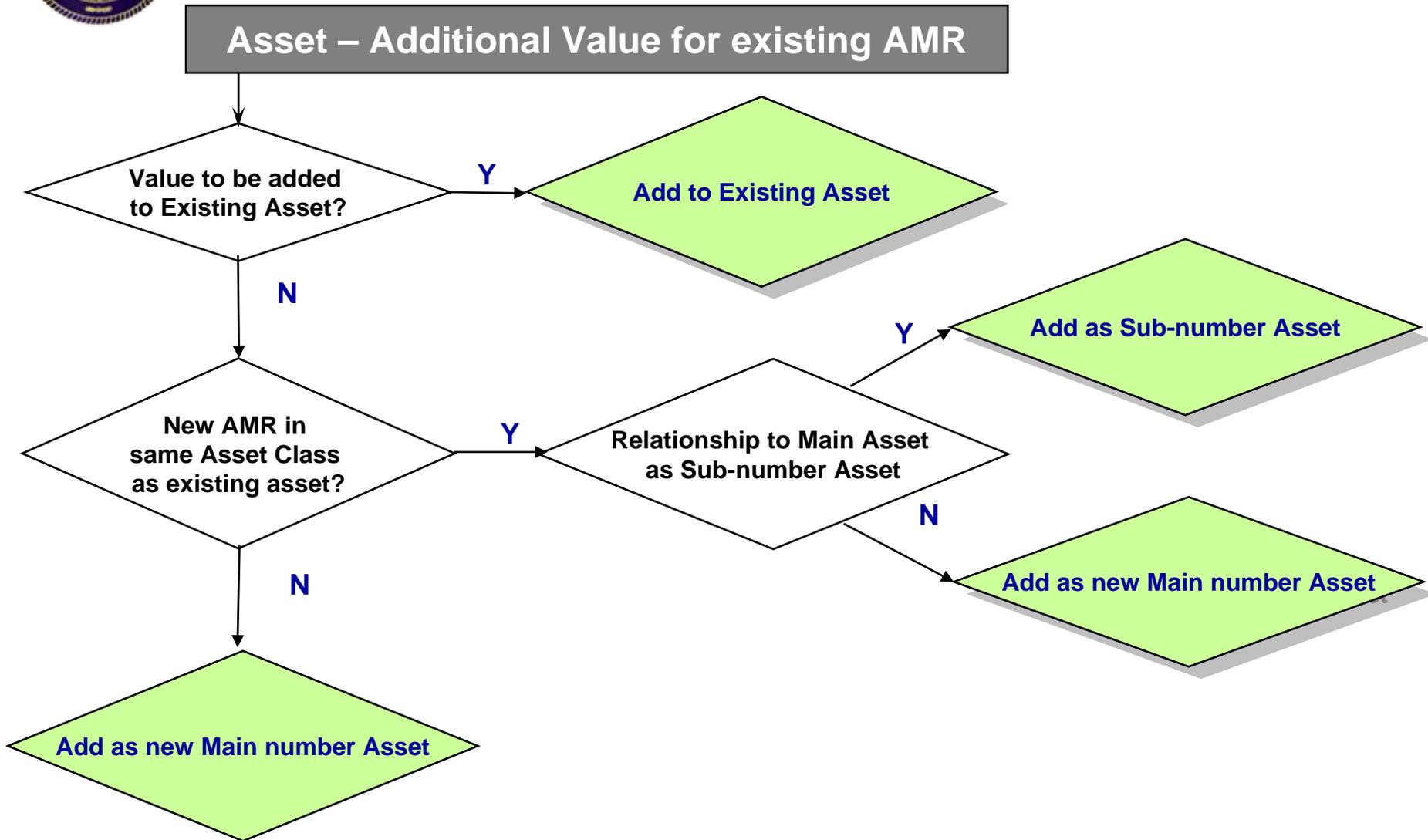
3. CREATE NEW ASSET MASTER RECORD (SAME or DIFFERENT ASSET CLASS):

- Original asset master record not changed
- New Asset Master Record Created
- Original asset and new asset do not have an automatic linkage (option to use 'super-numbering')





Asset Acquisition: Additional Values





AMR – Asset Value Display (Sample)

Asset Explorer

Asset 0008-2/0000

Depreciation Areas

- 01 Book depreciation
- 50 Derived area

Company Code: 0008 IDES US INC New GL 8

Asset: 2 0

Fiscal year: 2008

Planned values | Posted values | Comparisons | Parameters

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD

No postings for selected fiscal year

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD
Reval. ord. depr.				USD
Net book value				USD
Interest				USD
Down payments				USD

Sample detail if transactions available for AMR

Transactions

AsstVal date	Amount	TType	Transaction type name	Crcy
14.07.2008	100.00	100	External asset acquisition	USD



Acquisition
via
AA Transactions

Value Decrease



Subsequent Valuation: Value Decrease

Asset Value Reduction:

- Unexpected permanent reduction in the worth of the asset (e.g. damage, technical obsolescence)
- Capital Assets: Transaction for Unplanned Depreciation:
 - Value adjustment – 1X posting adjusting asset value by increasing depreciation amount
 - Amount is identified on a separate line in the AMR value display and can be reported on
 - Can create unique 'transaction types' to identify the type of impairment (e.g. Hurricane X, Technical Revaluation, etc.)
 - Two step process:
 - Immediately: updates AMR asset value
 - Next depreciation posting: updates GL accounts
 - Access authorization should be limited
- LVA: AMR valuation field change



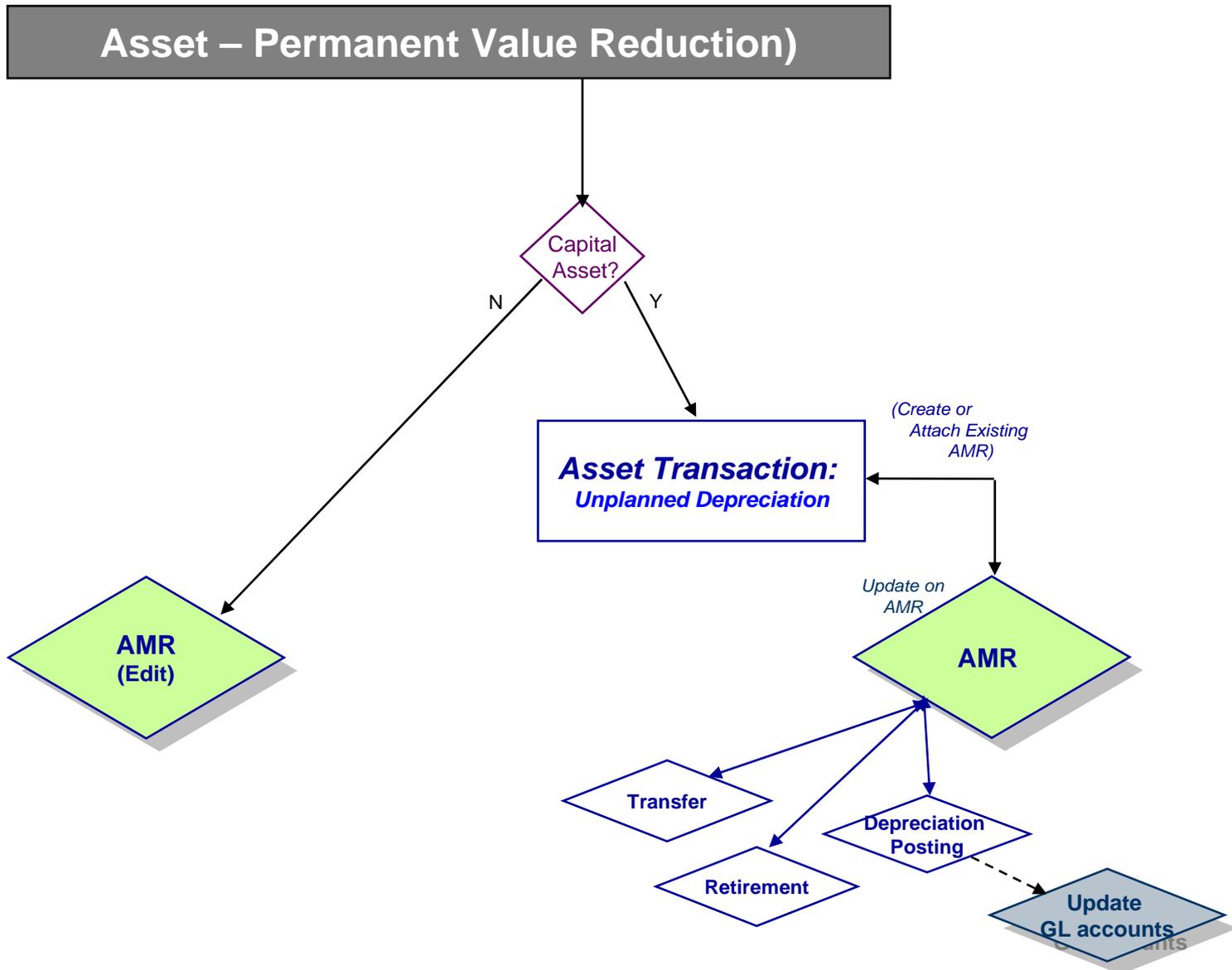
Subsequent Valuation: Value Decrease

Value Reductions:

- Capital Assets Value Reductions?
 - Frequency
 - Volume
 - Reason
 - e.g. GASB 42 due to hurricane, other?
 - Is there requirement to identify why valuation adjustment occurred?
 - *IMPORTANT – post go-live additional TTypes must be defined via Configuration (i.e. change request which must follow development/testing path to PROD)*
- LVA Value Reductions?
 - Frequency
 - Volume
 - Reason
 - Is there requirement to identify why valuation adjustment occurred?



Subsequent Valuation: Value Decrease





AMR – Asset Value Display (Sample)

Asset Explorer

Asset 0008-2/0000
 Depreciation Areas
 01 Book depreciation
 50 Derived area

Company Code: 0008 IDES US INC New GL 8
 Asset: 2 0
 Fiscal year: 2008

Planned values | Posted values | Comparisons | Parameters

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD

No postings for selected fiscal year

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD
Reval. ord. depr.				USD
Net book value				USD
Interest				USD
Down payments				USD

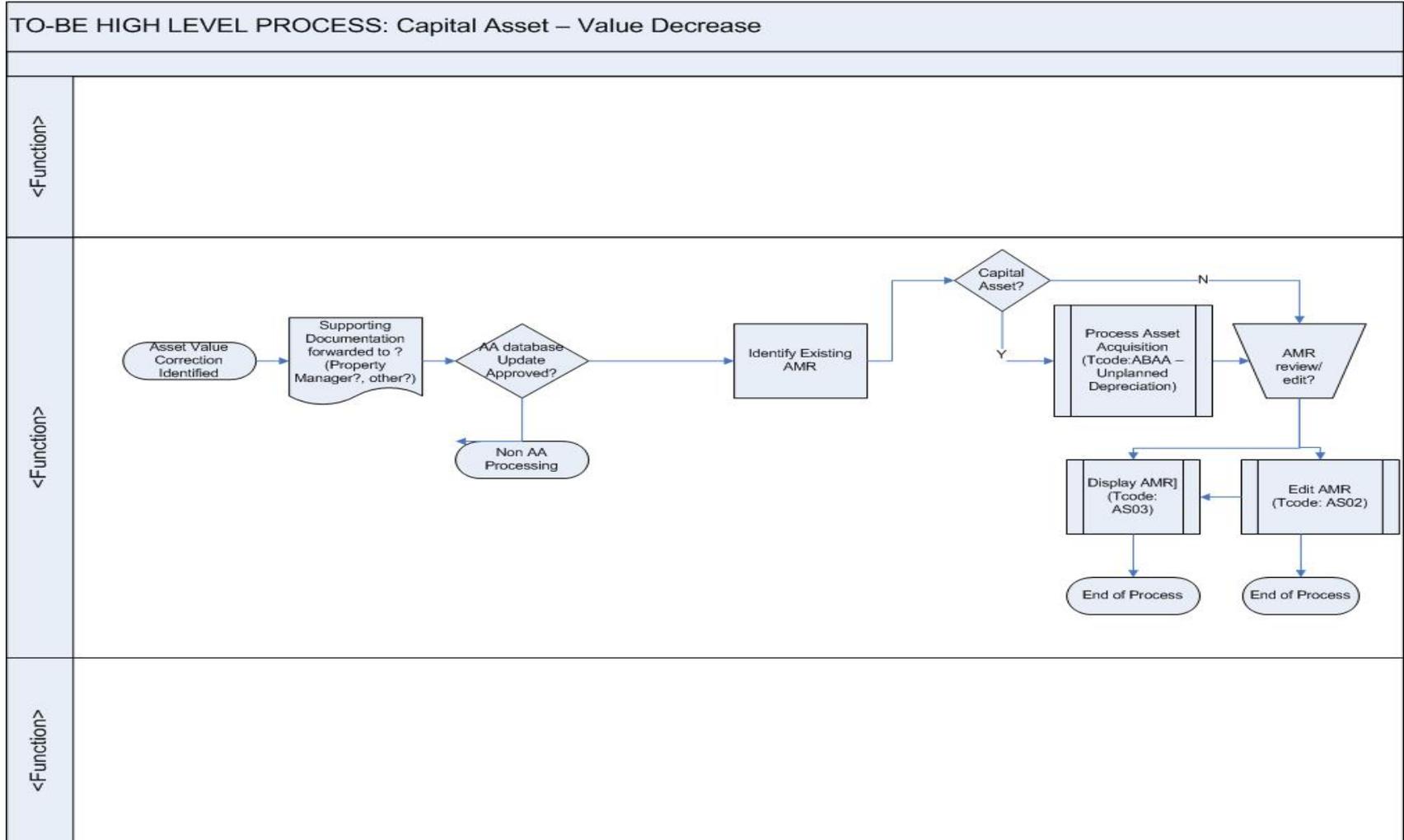
Sample detail if transactions available for AMR

Transactions

AsstVal date	Amount	TType	Transaction type name	Crcy
14.07.2008	100.00	100	External asset acquisition	USD



Subsequent Valuation: Value Decrease





Subsequent Valuation: Value Decrease

Unplanned depreciation: Initial Screen

Company Code	M101
Asset	60009
Subnumber	0

Date specif.

Document Date	11.09.2008
Posting Date	11.09.2008
Posting Period	9

Transact.

Transaction Type	640 Unplanned depreciat
------------------	-------------------------

Create Asset Transaction: Unplanned depreciation on prior-year acquisi

Line Items

Asset	60009	0	laptop for wbs 2
Company Code	M101		
Trans. Type	640		Unplanned depreciation on prior-year acquisitions

Posting data

Amount posted	2000	USD
Asset val. date	04.09.2004	

Additional details

Text	informative text here (50 char)
Reference	source doc #?



Subsequent Valuation: Value Decrease

Conversion Considerations:

- Not applicable



Subsequent Valuation: Value Decrease

Reporting Requirements:

- ?



Subsequent Valuation: Value Decrease

Training / Change Management Considerations:

- Asset Master Record identification:
 - Need to select correct AMR for value adjustment
- Valuation processing updates:
 - Need to understand when an asset must have a value reduction recorded
 - Can have significant financial impact thus recommend limited access to this transaction
 - Need to understand transaction posting impacts for Capital Assets
 - Need to understand processing paths:
 - Capital Asset uses Unplanned Depreciation transaction
 - Low Value Asset update to master record valuation field.
 - New transactions, screens, reports



Acquisition
via
AA Transactions

Value Increase



Subsequent Valuation: Value Increase

Asset Value Increase:

- Correction to excessively high depreciation in prior years, for example:
 - Use of incorrect depreciation terms (incorrect expected useful life, incorrect depreciation key) due to:
 - Unplanned depreciation, which is no longer valid in the current situation
 - A later reduction in the acquisition and production costs of an asset (for example, due to a subsequent credit memo)
- Capital Assets: Transaction for Write-up
 - Value adjustment – 1X posting which adjusts the asset value by decreasing the depreciation amount
 - Amount is identified on a separate line in the AMR value display and can be reported on
 - Can create unique transaction types to identify the type of increase.
 - One step process – immediately updates:
 - AMR asset value
 - GL accounts
 - Access authorization should be limited
- LVA: AMR valuation field change

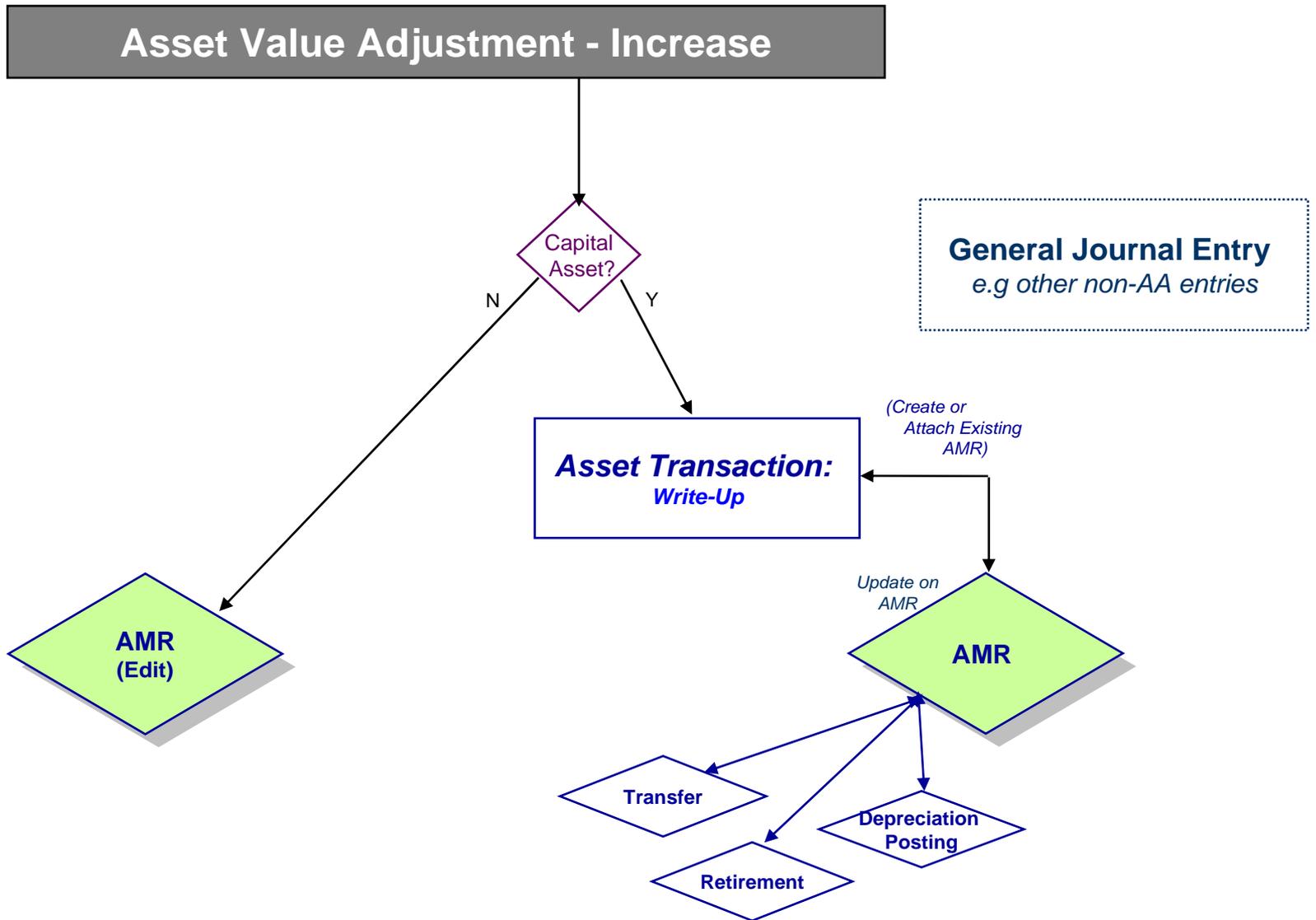


AA: Asset Financial Life Cycle

- Capital Assets Valuation Increases?
 - Frequency
 - Volume
 - Reason
 - e.g. Insurance Recovery?
 - Is there requirement to identify why valuation adjustment occurred?
 - *IMPORTANT – post go-live additional TTypes must be defined via Configuration (i.e. change request which must follow development/testing path to PROD)*
- LVA Value Valuation Increases?
 - Frequency
 - Volume
 - Reason
 - Is there requirement to identify why valuation adjustment occurred?



Subsequent Valuation: Value Increase





Subsequent Valuation: Value Increase

Write-up: Initial Screen

Company Code
Asset
Sub-number

Date specif. /
Document date
Posting date
Period

Transact. /
Trans. type Write-up ordinary and special depre

Create Asset Transaction: Write-up ordinary and special depreciation

Asset post cap
Company Code
G/L Account
Trans. type Write-up ordinary and special depreciation

Posting data /
Asset val. date
Ord. dep. DKK
Spec. dep.
Unplanned dep.
Reserves trans.

Additional details /
Text
Document type



AMR – Asset Value Display (Sample)

Asset Explorer

Asset 0008-2/0000
 Depreciation Areas
 01 Book depreciation
 50 Derived area

Company Code: 0008 IDES US INC New GL 8
 Asset: 2 0
 Fiscal year: 2008

Planned values | Posted values | Comparisons | Parameters

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD

No postings for selected fiscal year

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD
Reval. ord. depr.				USD
Net book value				USD
Interest				USD
Down payments				USD

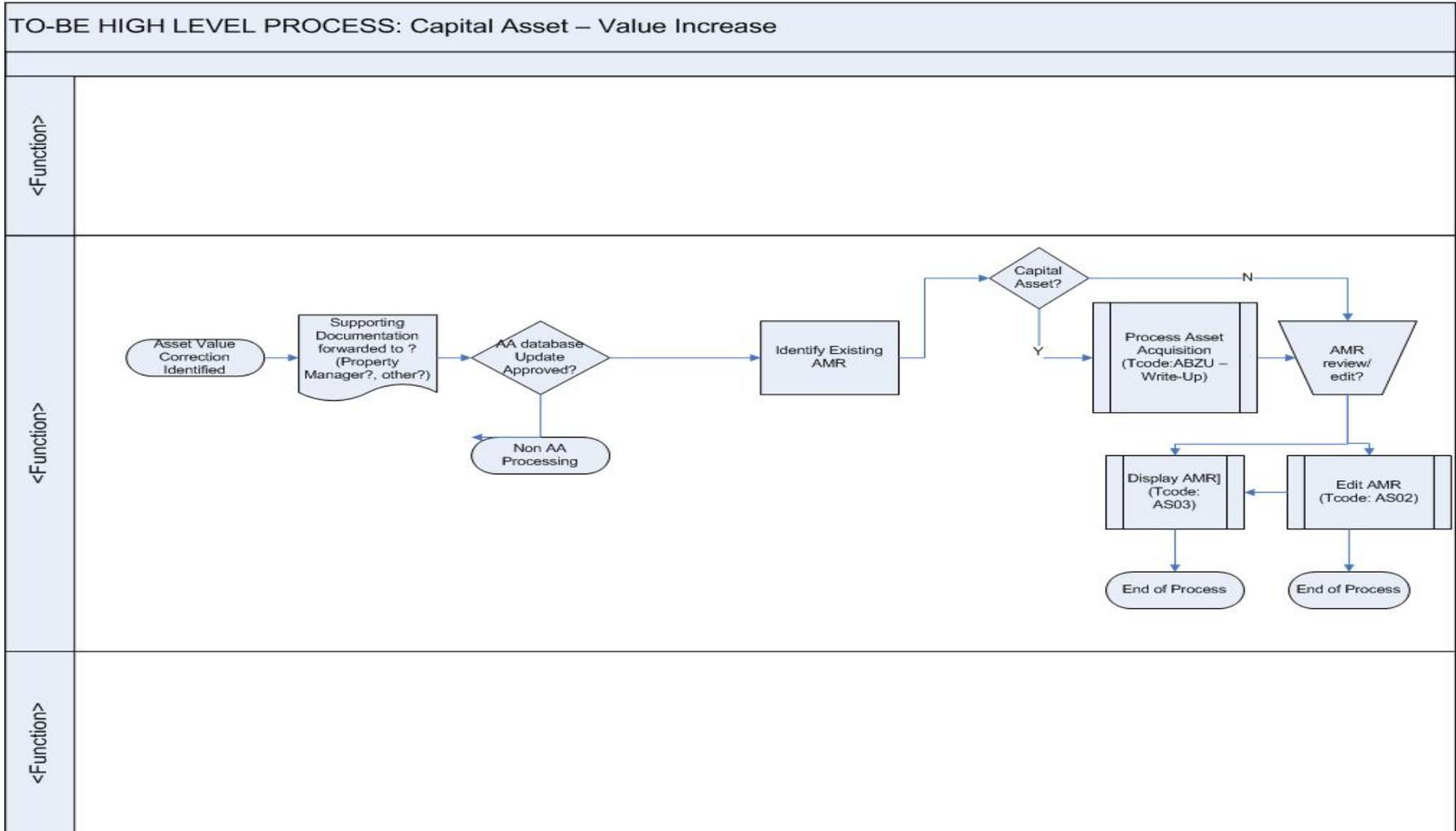
Sample detail if transactions available for AMR

Transactions

AsstVal date	Amount	TType	Transaction type name	Crcy
14.07.2008	100.00	100	External asset acquisition	USD



Subsequent Valuation: Value Increase





Subsequent Valuation: Value Increase

Conversion Considerations:

- Not applicable



Subsequent Valuation: Value Increase

Reporting Requirements:

- ?



Subsequent Valuation: Value Increase

Training / Change Management Considerations:

- Asset Master Record identification:
 - Need to select correct AMR for value adjustment
- Valuation processing updates:
 - Need to understand when an asset must have a value increase recorded:
 - Can have significant financial impact thus recommend limited access to this transaction
 - Need to understand transaction posting impacts for Capital Assets
 - Need to understand processing paths:
 - Capital Asset uses Unplanned Depreciation transaction
 - Low Value Asset update to master record valuation field.
 - New transactions, screens, reports



Acquisition via AA Transactions Transfers



Asset Acquisition: Transfer

- Capital Assets:
 - Receiving Asset:
 - New or Existing AMR
 - Capital Assets: Multiple ways to determine:
 - Valuation Dates (e.g. Capitalization, Depreciation)
 - Depreciation Terms
 - Values (APC and Depreciation)
 - Sending Asset:
 - Automatically 'retired' only if complete transfer
- Low Value Assets:
 - *Need to discuss requirements further....*
- Will be examined in more detail during:

Workshop ID	Process Area	Date
FI-AA-04	Transfer of Assets	Oct 21 (Tue)

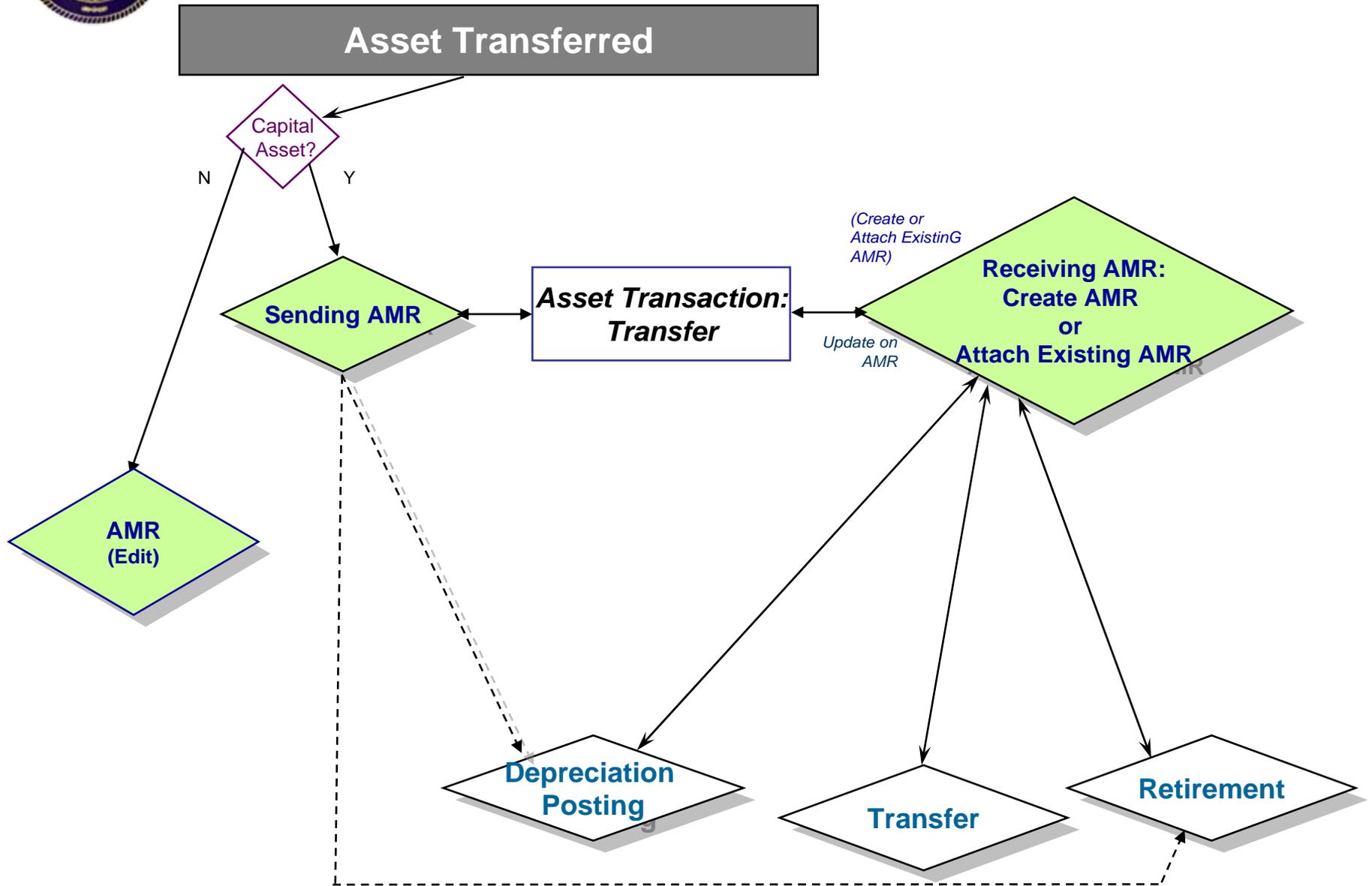


Asset Acquisition: Transfer

- **Asset Transfer:**
 - Transfers APC and accompanying asset valuations
 - Complete or partial transfer
 - Must attach AMR (either new AMR shell created, use existing AMR shell or AMR record) at time of transaction initiation.
- **Corrections such as:**
 - Input error with financial implications:
 - Incorrect asset classes or another AMR in same asset class
 - Financial data element change – cost center, fund, functional area, business area
- **Trade-In(s)**



Asset Acquisition: Transfer to New AMR





AA: Asset Financial Life Cycle - Transfer

Enter Asset Transaction: Transfer within Company Code

Line items | Change company code | Multiple assets

Company Code: ZGL1 | New GL USA Company

Asset: []

Transaction Data | Additional Details | Partial Transfer

Document Date: []

Posting Date: 24.09.2008

Asset value date: []

Text: []

Transfer to

Existing asset

New asset

Description: []

Asset Class: []

Cost Center: []

Enter Asset Transaction: Transfer

Line items | Change company code

Company Code: ZGL1 | New GL USA

Asset: 50000 | 0 | Test

Transaction Data | Additional Details | Partial

Special specif. for document

Posting Period: []

Document Type: []

Special specif. for transaction

Transfer variant: 4 | Transfer within a company code

Additional info on document

Reference: []

Allocation: []

Enter Asset Transaction: Transfer within Company Code

Line items | Change company code | Multiple assets

Company Code: ZGL1 | New GL USA Company

Asset: 50000 | 0 | Test Machine

Transaction Data | Additional Details | Partial Transfer | Note

Amount posted: []

Percentage rate: []

Quantity: []

Related to

Prior-year acquis.

From curr.-yr aquis.

Line items | Change company code

Transaction data | Additional details | Partial transfer | Note

Document Date: []

Posting Date: 24.09.2008

Asset value date: []

Text: []

Asset: [] Subnumbers

List of assets

From asset	SNr	Asset description	To asset	SNr	Asset description



AMR – Asset Value Display (Sample)

Asset Explorer

Asset 0008-2/0000

- Depreciation Areas
 - 01 Book depreciation
 - 50 Derived area

Company Code: 0008 IDES US INC New GL 8

Asset: 2 0

Fiscal year: 2008

Planned values | Posted values | Comparisons | Parameters

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD

No postings for selected fiscal year

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				USD
Investment support				USD
Revaluation				USD
Transfer reserve				USD
Acquisition value				USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment				USD
Reval. ord. depr.				USD
Net book value				USD
Interest				USD
Down payments				USD

Sample detail if transactions available for AMR

Transactions

AsstVal date	Amount	TType	Transaction type name	Crcy
14.07.2008	100.00	100	External asset acquisition	USD



Asset Acquisition: Transfer to New AMR

Conversion Considerations:

- Not Applicable



Asset Acquisition: Transfer to New AMR

Reporting Requirements:

- ?



Acquisition
via
AA Transactions

Capital Lease



Asset Acquisition: *Capital Lease*

- *Capital Lease:*
 - *Appears to be limited number of capital leases (i.e. less than 10 identified)*
 - *Separate meeting to be arranged to discuss capital lease processing*





.... SAP Security Considerations



SAP Security Considerations

- What considerations must be made for access restriction?
 - Transactions:
 - Acquisition w. Auto Offsetting Entry (i.e. corrections/donations current yr)
 - Post Capitalization (i.e. corrections prior year)
 - Unplanned Depreciation (e.g. value decrease adjustment such as impairment)
 - Write-up (e.g. value increase adjustment due to depreciation parameter error)
 - Create Asset Master Record
 - NOTE: 'post cap' indicator would require field level authorization
 - recommend that restriction at field level not be required rather have this as a training / business process issue
 - » *Risk should be low, will get an error if enter a current year date and can run periodic reports to identify assets created with a prior year capitalization date*



Process Improvement Opportunities (Pain Points)

- Opportunity to have Accounting and Project processes interact directly with Assets.
- Opportunity to build financial reporting, such as CAFR, in a more centralized and more automated manner.
- Depending on level of AMR detail - a more discrete asset record maintained (e.g. more useful for GASB 42 analysis)



Process Improvement Opportunities (Pain Points)

- 'Homogenized' business processes
- Consolidation of tangible assets with financials
- Data layout changes – fields relevant to type of asset
- Insurance Underwriting and Loss Prevention data availability
- Report consolidation



Leading Practices

- Asset Master Record Create/Update – business processes procedure to ensure data elements and values are updated appropriately
 - Restrict access only as required...
 - If too restrictive will become a ‘maintenance’ challenge
- Disallow direct journal postings to asset reconciliation accounts (i.e. all fixed asset financial updates must be done via the asset sub-ledger)
- Consistent handling of assets across the portfolio
- Limit access to sensitive transactions (e.g. asset valuation changes or corrections)



Next Steps

- Prepare and send out meeting minutes to invitees.
- Draft Design Document is prepared.
- Follow up on action items identified during the workshop.
- Schedule off-line meeting (s) to discuss areas of special concern
- Plan follow on workshops, as required.
- Plan validation workshop.
- Ensure all to-do's are appropriately documented



LAGov Asset Accounting Contact

Rhoama.Speights@la.gov

Phone: 225-219-6795

Messenger Mail Address:

Rhoama Speights

DOTD-ERP

5th Floor East Wing

P.O. Box 94245

Baton Rouge, LA 70804-9245



Questions?

