

# ARE WE THERE YET?

## Fine-tuning Your Budget Navigation System

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NATIONAL  
**RYAN WHITE**  
CONFERENCE  
ON HIV CARE & TREATMENT

**Tom Dunn, Shawna Brown, and Betsie Sobania have no relevant financial interests to disclose.**

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# Learning Objectives

At the conclusion of this activity, participants will be able to:

1. Understand the issues that impact effective communication in shaping an agile process in delivering optimal fiscal and programmatic outcomes;
2. Understand how to implement an effective budget monitoring and control process; and
3. Understand the importance of how effective visualization tools such as dashboards to view and analyze financial data can help to identify issues and determine plans for action to mitigate negative outcomes.

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# Agenda



Provide background and evolution of the process

Review challenges encountered and solutions to overcome them

Review best practices that were implemented

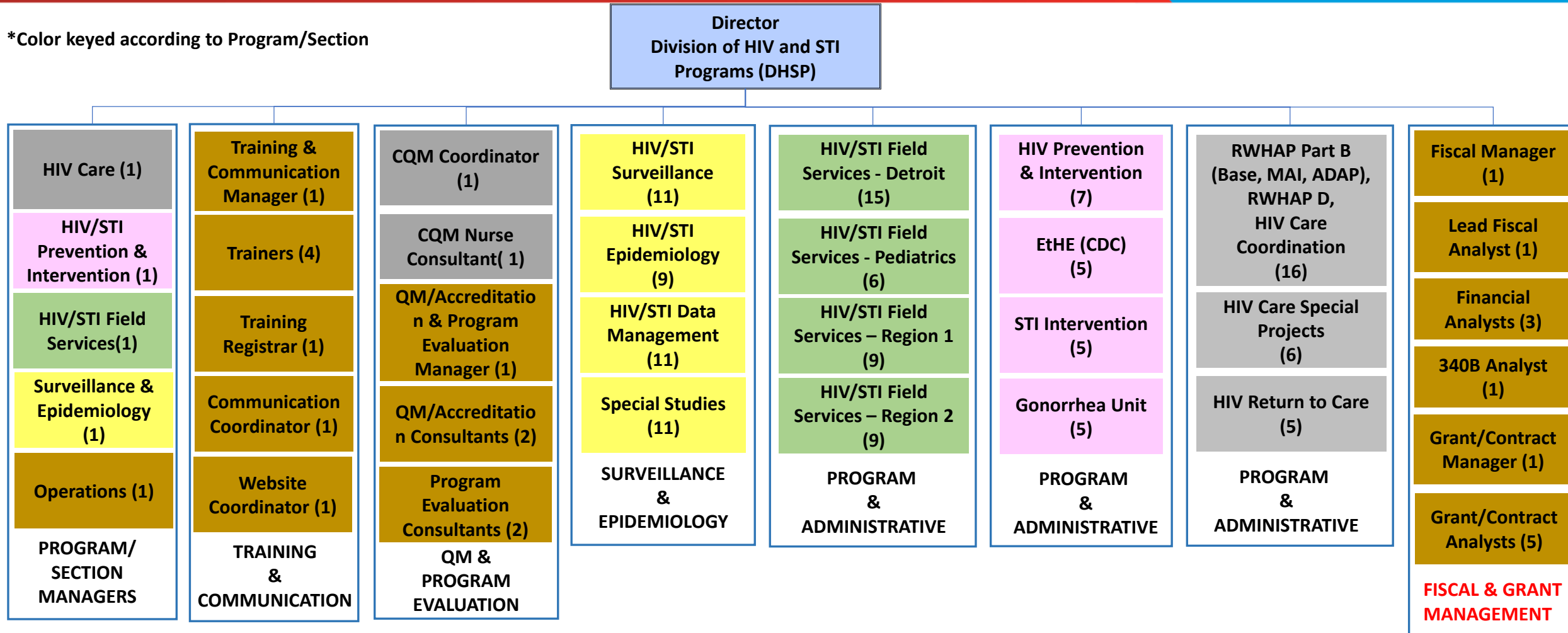
Provide snapshot of toolkit

Provide demonstration of Excel Budget Dashboard and Analysis Tools

Provide opportunity for participants to ask questions

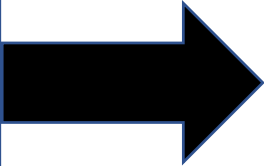
# Overview – DHSP Functional Org Chart

\*Color keyed according to Program/Section



# Overview – Dashboard Evolution

Local Agency Name:	Date Submitted:	9/25/2022				
Project Name:	Amendment#:	000				
Ryan White Part B	Target	Target % Expended = 58%				
High: Inquiry may be necessary	Low: Inquiry may be necessary					
<b>Category</b>	<b>Current Period</b>	<b>Correction</b>	<b>Agreement YTD</b>	<b>Budget</b>	<b>Balance</b>	<b>% Expended</b>
<b>Program Expenses</b>						
1. Salary & Wages	\$ 26,403.72	\$ -	\$ 122,807.51	\$ 185,400.00	\$ 62,582.49	68%
2. Fringe Benefits	8,265.77	(75.00)	29,016.90	42,642.00	13,625.10	68%
3. Travel	3,026.24	-	12,322.00	9,285.76	-	25%
4. Supplies & Materials	543.81	-	731.18	2,269.00	1,537.94	32%
5. Contractual	-	-	19,182.08	62,573.00	43,390.92	31%
6. Subawards - Subrecipient Serv	-	-	-	-	-	-
7. Equipment	-	-	-	-	-	-
8. Other Expenses	80.08	-	420.65	300.00	(120.85)	140%
<b>Total Program Expenses</b>	<b>\$ 37,303.36</b>	<b>\$ (75.00)</b>	<b>\$ 175,184.54</b>	<b>\$ 305,506.00</b>	<b>\$ 130,321.46</b>	<b>57%</b>
<b>Indirect Costs</b>						
<b>TOTAL EXPENDITURE \$</b>	<b>\$ 37,303.36</b>	<b>\$ (75.00)</b>	<b>\$ 175,184.54</b>	<b>\$ 305,506.00</b>	<b>\$ 130,321.46</b>	<b>57%</b>
<b>Source of Funds</b>						
1. Fees and Collections	\$ 2,555.55	\$ -	\$ 15,997.86	\$ 84,000.00	\$ 48,002.44	25%
2. State Agreement	33,475.27	(75.00)	153,405.90	231,441.00	78,035.10	68%
3. Local	-	-	-	-	-	-
4. Federal	1,228.54	-	5,781.06	10,065.00	4,263.52	57%
5. Other	-	-	-	-	-	-
<b>Total Source of Funds</b>	<b>\$ 37,303.36</b>	<b>\$ (75.00)</b>	<b>\$ 175,184.54</b>	<b>\$ 305,506.00</b>	<b>\$ 130,321.46</b>	<b>57%</b>



**BEFORE:** Emphasis on text, some graphics. Both quantitative and non-quantitative information.

**AFTER:** Better data visualization (turning data into information) with text and graphics, emphasizing graphics. Contains quantitative and non-quantitative information.

# Challenges & Solutions

Calendar Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
State Fiscal Year	4	5	6	7	8	9	10	11	12	1	2	3
CDC Grants	1	2	3	4	5	6	7	8	9	10	11	12
Part B	10	11	12	1	2	3	4	5	6	7	8	9
Part B Supplemental	5	6	7	8	9	10	11	12	1	2	3	4
Part D	7	8	9	10	11	12	1	2	3	4	5	6

Challenge: Grant years do not match state fiscal year

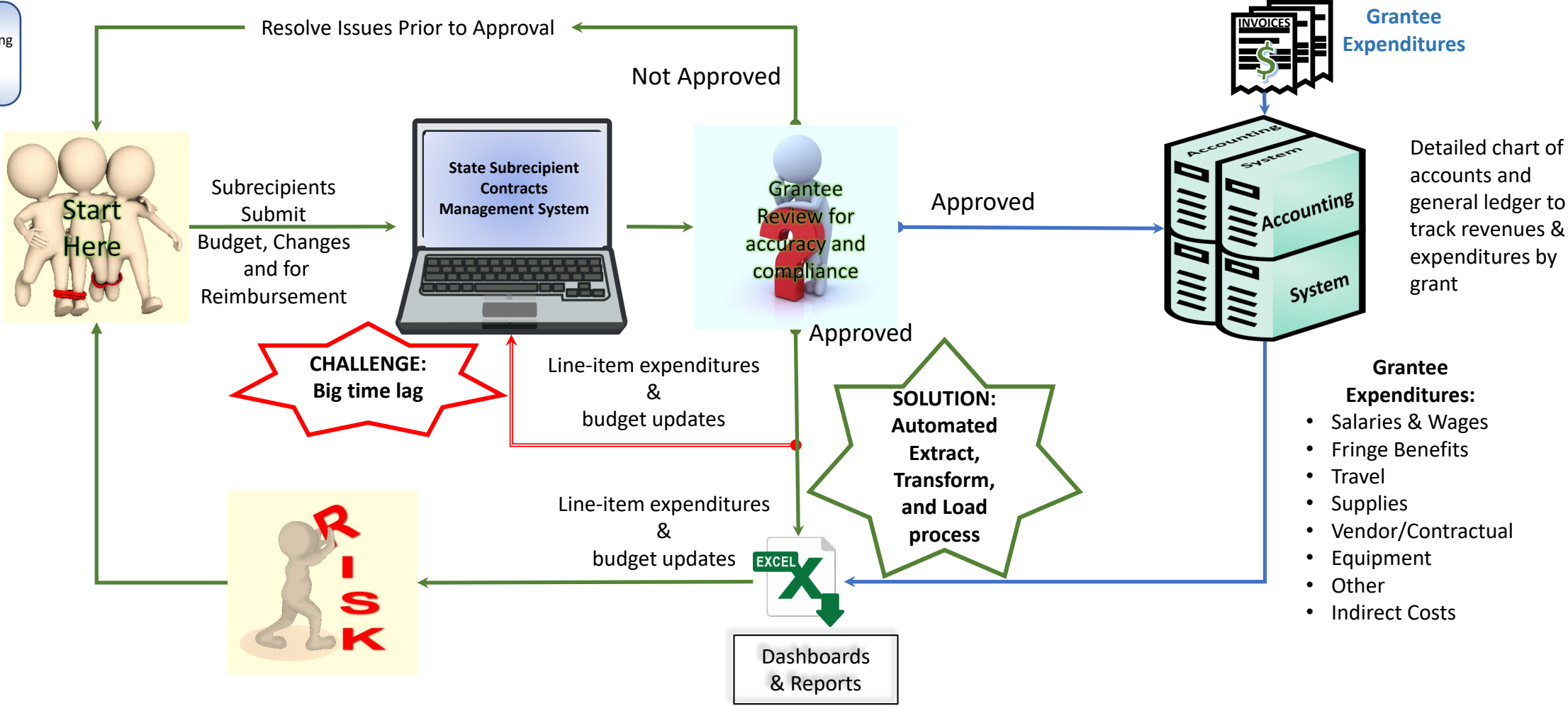
Solution: Create specific accounting codes each grant “sub-period” before and on/after start of state fiscal year



# Challenges and Solutions

**LEGEND**

- Subrecipient Monitoring
- Grantee Monitoring
- Challenge



# Best Practices

## Use risk assessments to help inform monitoring by:

- Using a standardized template that allows for adding risk factors based on program complexity
- Meeting monthly quarterly with “high risk” subrecipients to provide technical assistance and identify areas of need
- Leveraging Single Audit ( $\geq$ \$750,000 of federal expends) reduces risk

## Conduct annual fiscal reviews supplemented with desk reviews throughout the year:

- Subrecipients promptly provide full access to financial, program, and management records
- Subrecipients responsible for having written policies and procedures, accounting systems, job descriptions for fiscal and programmatic staff, etc.

## Establish strong operational, programmatic, and central administration relationships through:

- Monthly financial review of grants and contracts with consistent meeting agenda
- Collaborative decision making
- A culture of close collaboration

## Create consistent financial reports/dashboards by:

- Including the state fiscal year and federal grant year
- Taking time to review, discuss, and identify significant variances

## Use “near real-time” data for decision-making to:

- Subrecipients provide timely reporting of unspent funds and position vacancies
- Assess year-to-date expenditures and budget variances monthly
- Enables effective reaction and timely to anticipated and unanticipated changes
- Enables agile decision-making

## Create user-friendly documentation and training such as:

- “Budget Boot Camps”
- Fiscal Team Open Office hours for Q&A
- PDF versions of meeting materials (dashboards, agenda, grant reports, etc.)

- These best practices, coupled with excellent conveyance and facilitation of information in budget meetings, has allowed for a shift of meetings with all DHSP staff from monthly to quarterly.

## Interim Meetings

- Attendees: DHSP Operations Section Manager, Financial Reporting & Analysis (FR&A) Unit Manager, and FR&A Unit staff
- Review: financial status, recent changes, and upcoming changes
- Benefits: allow opportunity for deep-dive financial analysis and the opportunity to share analysis techniques amongst the fiscal team

## Quarterly Meetings

- Attendees: DHSP operations staff, program staff, and central administration
- Review: financial status, recent changes, and upcoming changes
- Benefits: provide the opportunity for cross-collaboration and sharing of information that is beneficial to inform programmatic and financial changes.

# Snapshot of Tools



# Snapshot of Tools

- Current Data:
  - “Near real-time”
  - Clean, accurate, and complete
  - Automate data extract, transform, and load process much as possible
- Advanced Chart Options:
  - Pivot Charts and Tables
  - Bubble Charts
  - Waterfall Charts
- Data Visualization:
  - Concise and visually appealing

# Snapshot of Tools

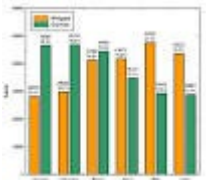
- Key Performance Indicators:
  - Projected Expenditures (Over/Under)
  - Line-item deviation status
  - On-time subrecipient submissions for reimbursement
  - Number of business days to approve subrecipient reimbursements
- Interactive Functionality:
  - Dynamically share information (e.g., pivot tables and slicers)
  - What is causing budget issues? Analysis tools to assess underlying data (e.g., time-series views of line-item breakdown)

- Key Questions to Ask When Creating Your Dashboards and Reports:
  - Does my dashboard/report present the right information?
  - Does everything on my dashboard /report have a purpose?
  - Does my dashboard/report prominently display the key message?
  - Can I maintain this dashboard/report?
  - Does my dashboard/report clearly display its scope and shelf life?
  - Is my dashboard/report well documented?
  - Is my dashboard/report user-friendly?
  - Is my dashboard/report accurate?

Source: Alexander, M., & Walkenbach, J. (2013) Excel® Dashboards and Reports. Hoboken, New Jersey: John Wiley & Sons



# Budget monitoring System demonstration





# Dashboards and Data Visualization: Pros & Cons

- Use dashboards/data visualization techniques if:
  - You or someone on your team understands how to structure the data that is needed
  - You like data visualization and would like to create unique reports
  - You don't mind applying a few settings
  - You think of Google as your “friend” and like conducting “Google searches” to aid your understanding
- Dashboards/data visualization techniques are not recommended if:
  - You wish for something simpler
  - You don't have time to “Google searches” to aid your understanding
  - You are not interested in this topic

# Helpful Resources

Michigan.gov. (2022). *Ryan White National Conference Budget Meeting Navigation Toolkit*. :

<https://www.michigan.gov/mdhhs/keep-mi-healthy/chronicdiseases/hivsti/resources/ryan-white-national-conference-budget-meeting-navigation-toolkit>

Alexander, M., & Walkenbach, J. (2013). *Excel® Dashboards and Reports*. Hoboken, New Jersey, USA: John Wiley & Sons.

Microsoft. (2022). *Present your data in a bubble chart*. : <https://support.microsoft.com/en-us/office/present-your-data-in-a-bubble-chart-424d7bda-93e8-4983-9b51-c766f3e330d9>

Microsoft. (2022). *Create a waterfall chart*. : <https://support.microsoft.com/en-us/office/create-a-waterfall-chart-8de1ece4-ff21-4d37-acd7-546f5527f185>

YouTube. (2022). *Target Chart 2 – for Unique Targets*. : <https://www.youtube.com/watch?v=yOPbpauKe4A>

YouTube. (2018). *Informative KPI Indicator Chart (Version-1)*. : <https://www.youtube.com/watch?v=GoqN6kGnoUM>

# Contact Information



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# Thank you!

The background features a dark teal color with a pattern of colorful sticky notes and speech bubbles, each containing a question mark. The sticky notes are in shades of pink, yellow, green, and blue, while the speech bubbles are in shades of grey, brown, and purple. A white curved line is visible on the left side of the image.

# Questions and Answers