



VERMONT ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

SERVING EDUCATION THROUGH SOUND BUSINESS PRACTICE

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House Committee on Education
Testimony re: SSDDMS & UCOA

Dear Committee Members:

Thank you for the opportunity to share more information on our request for consideration of delaying the SSDDMS implementation to July 1, 2022.

There are many factors to consider when planning for a successful accounting system upgrade/transition. A successful transition must weight all factors and considerations for a smooth outcome and long term success. Examples may include:

- Existing accounting system functionality and limitation – Approximately 1/3 of VT school district have older legacy software applications with more limited functions.
- The status of mergers – consideration should be given to when is the best time to merge accounting systems -- One option would be with the “birth” if you will of a new district. However, forced mergers presents additional challenges of unification and therefore the first year may not be optimal and unifying practices and procedure before accounting system must be considered.
- Standard or unified operating procedures and practices or business rules are used to set up the accounting systems. VT School business rules begin with handbook II which outline required reporting as well as optional levels of information and provide detailed definitions for consistent outcomes – ideally a fully operational handbook would be the basis for these rules - the handbook is close to completed but not yet finalized. As the handbook changes, the structure of reporting may be affected.

Finally, quality training and realistic transition timelines is our best bet for successful transition and meeting our joint goals. There are currently 2 districts operating in the new accounting system with the new uniform chart of accounts. As of February 8, 2019 neither district had a fully integrated accounting system relying on journal entries to add either payroll or account payable to provide complete financial information. The initial rollout illustrated some Generally Accepted Accounting Principles (GAAP) weaknesses but was limited to 2 districts vs. all district in the state. We will learn from these district adjusting both our business rules and the vendors system to provide the necessary GAAP compliance and safeguards, that essential for managing taxpayer funds.

Thank you for your consideration of delaying the SSDDMS and UCOA implementation until July 1, 2022.

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