iNtegrate 2 Business Process Redesign:
Business Process Recommendations

Accounts Receivable

May 31, 2013
Business Process

Recommendations: Introduction
Recommendations for a redesigned workflow and supporting materials for each of the sub-processes reviewed as part of the iNtegrate 2 BPR project are detailed in the following section. Each sub-process section includes the following:

- **Process Overview**: A summary narrative of key process steps within the sub-process.
- **Key Process Changes**: For those steps within the Future States that represent primary changes (for one or more NSHE institutions), an explanation, and justification as necessary, for the process change is highlighted.
- **Alternative Process Options**: Process Options not recommended in the future state flow are highlighted along with a justification of why this option is NOT recommended or incorporated in the process.
- **Policy Change Requirements**: Instances when either institutional or NSHE policy need to be developed or revised in order to facilitate the recommended process are noted, including recommendations for policy content.
- **Implementation Challenges**: When elements of the recommended future state process were questioned during workshops or noted as significant areas where implementation would be difficult, further discussion and justification is provided along with examples of institutions also utilizing the recommended process.
  - The examples provided are *individual institutions* utilizing these recommended practices. NSHE represents a diverse set of 8 institutions and the system office presenting limitations in identifying a comparable system or organization that has broadly implemented “best practice” or recommended processes.
- **Technology Requirements**: Elements of a required technology to enable the process are listed by process step.
- **Reporting Requirements**: Reports, metrics and data points required to monitor and control the process are listed.
- **NSHE Feedback**: Index of comments/feedback provided by NSHE institutions and the Huron response, as needed.
Each sub-process section incorporates some fundamental concepts that should be understood in order to fully consider the recommendations and supporting content.

- **Recommendations versus Current State:**
  - These process recommendations represent Huron’s recommendations for a future state business process and are not intended to comment on the current state processes across NSHE.
  - Some process elements may already be the practice of some or all NSHE institutions.

- **Business Process Swimlanes (horizontal bands):**
  - The business process focuses on the process steps and the work accomplished in these steps and not the process owners/work locations. Therefore, the developed flows include general swim-lanes that are not role/location specific, such as Accounts Payable Administration, Travel Administration, Research Administration, etc.
  - Flows do include required roles like Vendor, faculty/employee/Investigator, etc. but they do not highlight Administrative Assistant, Vice President of X, etc. The recommended process steps can be applied universally and the steps can be aligned in whatever roles/units are appropriate by institution.
Each sub-process section incorporates some fundamental concepts that should be understood in order to fully consider the recommendations and supporting content.

- **Existing Supplemental Systems:**
  - Some NSHE institutions have implemented different “systems” or technologies that are supplemental to the Human Resources or Finance Administration Systems. These process flows assume the existing technologies are integrated into the Future State Business Process.

- **Out of Scope Systems:**
  - Some process flows incorporate Non-Human Resource/Finance Systems that are out of scope for iNtegrate 2 (i.e. a Pre-Award “tracking system”). However, in order to be in line with best practice elements, these out-of-scope technologies were incorporated into the recommended processes.
Business Process
Recommendations: Accounts Receivable
A/R BPR: Send Invoice & Record Receivable

Send Invoice & Record Receivable is the sub-process in which an invoices for payment for services is issued and a system receivable is generated.

- The general billing and accounts receivable process for all departments, schools, and auxiliaries across the NSHE system does not include student receivables, which are handled in the Student Financial System, or Grants and Contacts Receivables, which are included in a separate process-area.

- When the need arises to send an invoice, the unit providing the services notifies Accounts Receivable Administration of the need for an invoice, including any necessary bill requirements or details (e.g. required format, extra detail).

- AR Administration accesses the “billing module” of the financial system and verifies that the customer record exists and creates a new record, if needed.

- The invoice is generated within the financial system by running the billing process to generate a receivable in the financial system. This process can also involve printing a standard invoice in the institutional format.

- Invoices with special considerations are printed manually including the required data from the financial system.

- The invoice is sent to the customer.

- A copy of the invoice is kept for institution records.
Send Invoice & Record Receivable

Service Provider

1: Notify A/R Admin that invoice is required

Accounts Receivable Admin

2: Look up customer record in financial system

3: Customer record exists?

Yes

4: Contact business office to establish customer record

No

6: Special invoice considerations?

Yes

7: Generate invoice in financial system

8: Receivable auto-generated by system

9: Review invoice to ensure accuracy and sign

10: Send invoice via preferred method (email, hard copy, etc)

11: Retain copy of invoice for records

12: Create manual invoice as dictated by special considerations

13: Generate receivable in financial system

Business Office

5: Set up customer in financial system

12: System sends auto-reminder to customer

Stop
The following table outlines the major process changes (NSHE-wide) incorporated into the recommended process.

<table>
<thead>
<tr>
<th>Process Flow Title</th>
<th>Process Step(s):</th>
<th>Explanation and Change Justification:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Send Invoice &amp; Record Receivable</td>
<td>2</td>
<td>All invoice recipients are set up in the financial system as a customer. The customer record will include a customer ID, address, tax information and other identifying and billing information. This process is completed once per customer.</td>
</tr>
<tr>
<td>Send Invoice &amp; Record Receivable</td>
<td>7</td>
<td>All receivables are generated entered into the financial system and reference a specific billed amount and account(s). This ensures that invoice amounts and receivables are tied to specific accounts, creating a more clear paper trail.</td>
</tr>
<tr>
<td>Send Invoice &amp; Record Receivable</td>
<td>13</td>
<td>Billing process generates a receivable within the system, but the method for generating the invoice sent to the customer can vary depending on customer requirements.</td>
</tr>
</tbody>
</table>
The following table outlines the alternative process options that are not recommended for implementation.

<table>
<thead>
<tr>
<th>Process Step(s):</th>
<th>Alternative Process</th>
<th>Justification for Non-Recommendation:</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Customer setup is completed at the department level</td>
<td>Allowing customers to be entered into the financial system in decentralized units is not recommended as it broadens the internal controls necessary to manage the integrity of the system data. This alternative would require some level of approval or other review by an institutional authority to ensure adequate data is entered by the department personnel. The customer setup process is simplified and quality assurance strengthened by housing responsibility for table maintenance with one unit. Overall responsibility for the table, therefore, rests with one office to ensure data integrity and oversight of customer records.</td>
</tr>
<tr>
<td>7 &amp; 8</td>
<td>Utilize a central system for tracking purposes only</td>
<td>As opposed to using a single central system to generate and tracking invoices, allow units to generate invoices via their legacy systems, but utilize the NSHE-wide technology to track the receivables and payments. Utilizing a single system to generate and track invoices is a more efficient process, but if legacy billing systems are best suited to meet a units needs, the new NSHE wide technology can be used for the limited scope of tracking invoices and payments only.</td>
</tr>
<tr>
<td>7 &amp; 8</td>
<td>Establish dollar thresholds for system use/tracking</td>
<td>As opposed to using the finance system to generate and/or track ALL receivables and payments, allow units to generate “invoices” and collect funds but only enter amounts up to a certain dollar threshold into the system (for example &gt; $100). This will avoid the need to create too many “customers” in the finance system for those cases where they owe only small dollar amounts to NSHE.</td>
</tr>
</tbody>
</table>
The following table outlines the policy change requirements necessary to facilitate the recommended process.

<table>
<thead>
<tr>
<th>Policy Level:</th>
<th>Policy Requirement Type:</th>
<th>Policy Addition/Change Requirement:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Institution</td>
<td>New</td>
<td>Institutions should develop invoicing policy which includes, at a minimum, the time at which an invoice is generated with respect to delivery of a product or service to ensure customers are not invoiced for services after a significant period of time of rendered service and to facilitate institutional cash flow.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Policy should also define the types of external services the institution can engage in that would require payment from a third party.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Invoicing policy should define payment terms for invoices. “Due upon receipt” or “Due 30 days from receipts” should be included on all invoices.</td>
</tr>
</tbody>
</table>
Some recommended process changes may be particularly challenging during the implementation phases or were highly contested and discussed during the workshops.

**Implementation Challenge Area: Legacy billing systems**

- In this workshop, UNLV and CSN noted that several departments currently have their own billing and receivables systems. There was concern about how these would be affected by the implementation of a new system.

- The goal of the iNtegrate 2 effort is to consistently implement processes and procedures across NSHE institutions, and Accounts Receivable tracking, monitoring and management represents a standard element of a financial system and technology. The recommendation is to track all invoicing and receipts consistently within the financial system in order for institutional and NSHE leadership to accurately track and report on accounts receivable information.

- Our recommendation is that all billing and receivables activity is captured in the financial system. Depending on the exact technology solution selected and configuration, this can mean 1) replacing legacy systems with the new financial system, 2) building an interface from legacy systems to the new financial system or 3) utilizing a new system only for tracking and monitoring purposes (as identified via the Alternative Process Option). This is a decision will be driven by the system selected and implementation decisions made by NSHE.
The following table lists the system technology requirements necessary to support the recommended process.

<table>
<thead>
<tr>
<th>Process Flow Title:</th>
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<tbody>
<tr>
<td>Send Invoice &amp; Record Receivable</td>
<td>3</td>
<td>Certain departments handle HIPPA or other sensitive data. A billing system must accommodate the security needs of this data and other compliance-related concerns for billing purposes.</td>
</tr>
<tr>
<td>Send Invoice &amp; Record Receivable</td>
<td>8</td>
<td>Receivables for specific billing events are entered into the system when the invoice is prepared.</td>
</tr>
<tr>
<td>Send Invoice &amp; Record Receivable</td>
<td>12</td>
<td>System auto-generates and send payment reminder to customers before payment due date.</td>
</tr>
</tbody>
</table>
The following table lists the reporting requirements and data points that must be captured to support the recommended process.

<table>
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<tr>
<th>Process Flow Title:</th>
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<th>Data Points/Metrics:</th>
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</table>
| Send Invoice & Record Receivable | Customer Service Record | • Customer Identification information  
• Invoice Amount  
• Count of invoices generated  
• Invoice Development Cycle Times |
Monitor Receivables and Apply Payment is the sub-process in which system receivables are monitored and pursued and payments are applied to the appropriate accounts.

- When a payment is received by an institution, it is immediately deposited and applied to the appropriate account based on the information received along with the payment.

- When the appropriate account cannot be identified, the payment is immediately deposited and applied to an “Unapplied Payments” account.

- The “Unapplied Payments” account is regularly reviewed by Accounts Receivable Administration for items on the “Outstanding Receivables Aging Report” and AR Administration solicits assistance from responsible units, as needed.

- As payments are identified, Accounts Receivable Administration provides details to the Business Office, who will apply the payment appropriately.

- If payments are not received for items on the “Outstanding Receivables Aging Report,” institutions will escalate the matter according to a pre-defined procedure and assess late fees as appropriate. Eventually a decision may be made to write-off an uncollectible amount.

- Write-offs are done according to a pre-defined policy and require leadership sign-off.
Monitor Receivables & Apply Payment

**Business Office**
- Start
  - 1: Receive payment
  - 2: Identifiable?
    - Yes: 3: Apply payment against receivable based on invoice number or other specific information
    - No: 4: Deposit in Unapplied payments account
  - 9: Apply payment against specific receivable based on information provided
- Stop

**Accounts Receivable Admin**
- Monthly
  - 5: Run department outstanding receivables aging report
  - 6: Review Unapplied payments account for potential matches
    - 7: Payments identified?
      - Yes: 8: Provide payment application details
      - No: 10: Follow up on standard escalation process
        - 11: Document collections efforts
        - 12: Assess late fees/ process adjustments as necessary
        - 13: Request Leadership assistance
  - No: 14: Run outstanding accounts receivables aging report and follow up with teams
    - 15: Provide assistance based on escalation procedures
      - Yes: 16: Write-off receipt?
      - No: 18: Process write-off based on defined policies
    - 17: Approve write-off

**Leadership**
- Monthly
  - 14: Run outstanding accounts receivables aging report and follow up with teams
    - 15: Provide assistance based on escalation procedures
      - Yes: 16: Write-off receipt?
      - No: 17: Approve write-off
The following table outlines the major process changes (NSHE-wide) incorporated into the recommended process.

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<tr>
<td>Monitor Receivables &amp; Apply Payment</td>
<td>1</td>
<td>Whenever possible, all payments are received at a central location for immediate deposit. Wires/ACH payments are identified as part of daily bank activity review, but treated in the same manner as other payment types. This reduces risk of lost or unaccounted for payments. If checks are sent to alternate, non-designated locations, all checks should be automatically forwarded to Business Office.</td>
</tr>
<tr>
<td>Monitor Receivables &amp; Apply Payment</td>
<td>3</td>
<td>Payments are applied against specific receivables, creating a clear linkage between invoices and payments that will allow for improved monitoring and reporting.</td>
</tr>
<tr>
<td>Monitor Receivables &amp; Apply Payment</td>
<td>4</td>
<td>All unidentifiable payments are automatically deposited into an unapplied account and information is provided back to parties to review this account, identify potential payment/receivable matches and allocate funds. (As opposed to holding checks prior to full deposit.) This reduces risk of lost or otherwise unaccounted for payments.</td>
</tr>
<tr>
<td>Monitor Receivables &amp; Apply Payment</td>
<td>4</td>
<td>An &quot;Unapplied Account&quot; is established for each institution to hold unidentifiable payments.</td>
</tr>
<tr>
<td>Monitor Receivables &amp; Apply Payment</td>
<td>5</td>
<td>Monthly, review all outstanding A/R to identify and pursue missing payments proactively.</td>
</tr>
<tr>
<td>Monitor Receivables &amp; Apply Payment</td>
<td>6</td>
<td>All Accounts Receivable Administrators expecting payment review unapplied account on a frequent basis.</td>
</tr>
<tr>
<td>Monitor Receivables &amp; Apply Payment</td>
<td>18</td>
<td>The process for writing off receivables is established for all units, including tracking owning units, write-offs amounts, accounts, etc. This process also includes establishing the appropriate level of documentation to support a write-off.</td>
</tr>
</tbody>
</table>
The following table outlines the policy change requirements necessary to facilitate the recommended process.

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<td>Institution</td>
<td>New</td>
<td>Develop and implement policy for managing external billings (non-Student and non-Grant and Contract) and address the management of outstanding receivables, including timeframes for follow-up and escalation (30, 60, 90 day). Active management of A/R requires ensuring services/products have been delivered per specified terms.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This policy should include roles and responsibilities and the escalation procedure necessary for following up on outstanding receivables, as well as late fees and penalties for delinquent payment.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This policy should also clarify responsibility for accounting for non-payment (write-offs) at the unit level and the necessary approvals required to write-off non-payment.</td>
</tr>
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The following table lists the system technology requirements necessary to support the recommended process.

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<tr>
<td>Monitor Receivables &amp; Apply Payment</td>
<td>6</td>
<td>Allow for read-only access of “Unapplied Payments” account to Accounts Receivable Administrators based on system access and sign-ons.</td>
</tr>
<tr>
<td>Monitor Receivables &amp; Apply Payment</td>
<td>11</td>
<td>Auto-generate late notices and requests for payment when it is delinquent by pre-established timelines.</td>
</tr>
<tr>
<td>Monitor Receivables &amp; Apply Payment</td>
<td>11</td>
<td>Allow for the system to document and track collections efforts and communications with customers regarding unpaid invoices.</td>
</tr>
</tbody>
</table>
The following table lists the reporting requirements and data points that must be captured to support the recommended process.

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</table>
| Monitor Receivables & Apply Payment | Open Accounts Receivable Report | • Aged Accounts Receivable by department/unit  
                                         • Invoice Numbers  
                                         • Invoice Amount  
                                         • Invoice Date  
                                         • Customer information |
| Monitor Receivables & Apply Payment | Unapplied Account Report | • Payment date  
                                 • Payment Amount  
                                 • Payor Details (when available) |
| Monitor Receivables & Apply Payment | Aging Trend Analysis Report | • Customer payment trends over time |
| Monitor Receivables & Apply Payment | Collection Report | • Outstanding items by customer with past due balances |
The Year-End receivables sub-process is the annual action taken to review and follow-up on outstanding receivables that may impact the annual financial statements.

- At fiscal year-end, the Business Office responsible for creating financial statements reviews outstanding receivables by department in the financial system.
- Receivables reports are reviewed with the owning departments who provide information about bad debt allowances and any other receivable adjustments that need to be made.
- The Business Office will post any adjustments to the financial system.
Year-End Receivables (for Financial Statement Creation)

1. Review receivables in Financial system by department
2. Review with department
3. Estimate allowance for uncollectibles
4. Provide additional information/adjustments as necessary
5. Sign off on receivables
6. Make corrections via JE, as necessary

Start ➔ 1 ➔ 2 ➔ 3 ➔ 4 ➔ 5 ➔ 6 ➔ Stop
The following table outlines the major process changes (NSHE-wide) incorporated into the recommended process.

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<tbody>
<tr>
<td>Year End Receivables</td>
<td>1</td>
<td>Tracking Accounts Receivable in the financial system throughout the year eliminates the need to rely on department estimates of A/R at year end.</td>
</tr>
</tbody>
</table>
## A/R BPR: Year-end Receivables

### Reporting Requirements

The following table lists the reporting requirements and data points that must be captured to support the recommended process.

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<tr>
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</thead>
</table>
| Year End Receivables | Year-End Accounts Receivable by Department | • Dollar value by department  
• Detailed invoice reporting  
• As of Fiscal Year-End |
Business Process
Recommendations: NSHE
Feedback
**NSHE Feedback: Accounts Receivable**

**ROUND 1: MARCH – APRIL 2013**

The following table outlines the NSHE feedback and commentary, as well as Huron response when applicable.

<table>
<thead>
<tr>
<th>Sub-Process/Topical Area</th>
<th>Institution</th>
<th>Comments/Feedback</th>
<th>Huron Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>UNLV</td>
<td>‘Accounts Receivable Administration’ is a function not currently existing at UNLV. Clarify—is expectation that this is centralized at institution level or at NSHE level? At institution, this centralization will require staffing resources not currently in place. Do most institutions implement the accounts receivable/billing module for all receivables, or for specific departments based on volume/nature of activity, etc.? For example, this may be quite useful for items such as property rental payments receivable and utility reimbursements receivable, but less so for variable receipts such as commissions and royalties where the payments are currently received before the amount receivable is known. Institutions should be expected to evaluate the cost/benefit of implementing this centralized accounts receivable activity based on the campus-level inventory of miscellaneous receivables activity.</td>
<td>Our recommendation represents a “swimlane-less” AR process. The AR Administration included in the recommendation documentation may exist on a departmental, division, college/school, institutional, System level.</td>
</tr>
<tr>
<td>General</td>
<td>UNLV</td>
<td>Departments currently handling sensitive data in billing processes already maintain security of this data and these are departments operating separate business applications that include billing activity. Duplicating this data within the financial system creates an unnecessary need to secure this duplication of data within the financial system. If the billing data is ultimately desired within the financial system, it should be interfaced in a summary fashion (in the same manner that student billing data is not interfaced in detail) so that sensitive information is not captured/duplicated unnecessarily within the financial system. At the time of implementation, NSHE will decide whether to legacy billing systems should be replaced, interfaced with the new system, or whether a dual system process will be used for various units currently generating and tracking their own receivables. Data should not be duplicated. If legacy systems are replaced, all data should be converted to the new system permanently (based on a conversion plan). If legacy systems are interfaced, the new system will pull data from legacy tables as needed.</td>
<td></td>
</tr>
</tbody>
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The following table outlines the NSHE feedback and commentary, as well as Huron response when applicable.

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<th>Huron Response</th>
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</thead>
</table>
| General                  | UNLV        | Numerous depts. on campus have business specific applications that maintain customer and billing data such as:  
  * School of Dental Medicine - patient and insurance company receivables  
  * Thomas & Mack Center - ticketing system and catering/concession system  
  * Parking - parking permit and violations receivables  
  * Student Recreation Center - facility membership (non-students) and ancillary charges  
  These applications are not currently interfaced with the financial system. It would not be beneficial to attempt to duplicate this activity (which is highly specialized and includes more department functionality than billing and collection) within the financial system. It may be possible and worth investigating interfaces of summary billing/collection data; however this should be evaluated to ensure interfaces are not cost prohibitive and there is continuing value in excess of the cost of maintaining such an interface. This is similar to the approach taken for student accounts receivable where a separate, more comprehensive business application is in place.  
  Value of centralizing AR activity must be weighed against the cost of establishing and maintaining this centralized function for miscellaneous revenue activity. | At the time of implementation, NSHE will decide whether to legacy billing systems should be replaced, interfaced with the new system, or whether a dual system process will be used for various units currently generating and tracking their own receivables.  
  Our recommendation is not necessarily to centralize AR, as our recommendation represents a "swimlane-less" AR process. |
The following table outlines the NSHE feedback and commentary, as well as Huron response when applicable.

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</thead>
<tbody>
<tr>
<td>General</td>
<td>DRI</td>
<td>The accounts receivable process outlined is generally the current process at DRI. We agree that all invoices should be generated centrally and not at the department.</td>
<td>Agreed, this recommendation may involve a high-level of Change Management for DRI’s decentralized organization. However, the AR Admin listed represented in the process documentation may exist on a departmental, division, college/school, institutional, System level. In addition, we are not intending for our recommendation to limit what services the research organization could provide, instead our intent was to suggest NSHE adopt a standard payment terms policy where appropriate. However, we recognize that such a policy would likely not apply to grants and contracts. Such a policy would likely be most applicable to departments that such as Nursing and Dental schools.</td>
</tr>
<tr>
<td>Send Invoice &amp; Record Receivable</td>
<td>UNLV</td>
<td>This suggests a significant amount of information to be collected in order to invoice and receive funds. May be necessary in some cases but costly to collect (and potentially delay billing/collection or posting of payment) for nominal receipts, particularly for non-recurring customers.</td>
<td>Some pieces of customer information are essential to the billing process (e.g. billing address). Collecting and storing customer information facilitates future transactions and will provide NSHE with more robust data about its customers. In addition, as noted in the materials, an alternative process would be to only track and monitor system receivables above a certain dollar threshold, which could eliminate this portion of the process for small dollar, non-repeating customers.</td>
</tr>
<tr>
<td>Send Invoice &amp; Record Receivable</td>
<td>UNR</td>
<td>UNR departments also send out their own invoices. Even if billing is captured in the financial system, we recommend the departments enter their own invoices. They know what they are billing for. We have departments now that enter invoices into the financial system. We just have to set up the security access for them to have the ability to enter the invoices.</td>
<td>We concur. Our recommendation represents a &quot;swimlane-less&quot; AR process. The AR Admin listed represented in the process documentation may exist on a departmental, division, college/school, institutional, System level.</td>
</tr>
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</table>
### NSHE Feedback: Accounts Receivable

**ROUND 1: MARCH – APRIL 2013**

The following table outlines the NSHE feedback and commentary, as well as Huron response when applicable.

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<tbody>
<tr>
<td>Send Invoice &amp; Record Receivable</td>
<td>NSHE</td>
<td>Does the process assume that there is a policy in place that sets the payment terms of the invoices created? For example, when the appropriate employee performs &quot;step 7 - general invoice created in the financial system&quot; - does the process include setting up payment due date like 30 days, 15 days etc.?</td>
<td>Yes, we do assume a policy defining terms is in place. In coordination with NSHE SMEs, we propose “Due upon receipt” or “Net 30”. This recommendation is outlined in the Policy Change Requirements slide.</td>
</tr>
<tr>
<td>Monitor Receivables &amp; Apply Payment</td>
<td>UNLV</td>
<td>Central receipt of payments - clarify/confirm this recommendation is at a campus level vs. NSHE level.</td>
<td>Confirmed. This is at the institution (campus) level.</td>
</tr>
<tr>
<td>Year-end Receivables</td>
<td>UNLV</td>
<td>Value of centralizing AR activity to facilitate year-end reporting must be weighed against the cost of establishing and maintaining this centralized function for miscellaneous revenue activity.</td>
<td>We concur. Our recommendation represents a &quot;swimlane-less&quot; AR process. The AR Admin listed represented in the process documentation may exist on a departmental, division, college/school, institutional, System level.</td>
</tr>
</tbody>
</table>
## NSHE Feedback: Accounts Receivable

### ROUND 2: MAY 2013

The following table outlines the NSHE feedback and commentary, as well as Huron response when applicable.

<table>
<thead>
<tr>
<th>Sub-Process/Topical Area</th>
<th>Institution</th>
<th>Comments/Feedback</th>
<th>Huron Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>UNLV</td>
<td>This recommendation comes with no data/information/justification as to cost benefit. If the Library has 3,000 A/R's that amount to an immaterial amount, why do we want to focus our efforts on moving this to a central system? In addition, we need to emphasize the need to evaluate the cost/benefit of interfacing AR data from auxiliary systems such as parking, dental practice management, etc. as these departmental business applications will not be replaced by a finance ERP and so the cost of developing and maintaining an interface to these systems must be weighed against the benefit of maintaining a duplicate AR balance in the financial system.</td>
<td>Updated the Implementation Challenges slide to better discuss the approach to our recommendation but also included another Alternative Process Option to use the new system for tracking billing and payments only, as opposed to generating invoices.</td>
</tr>
</tbody>
</table>

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